

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.

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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 Gilhooly (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.

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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 research 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 Government 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
Accountants

Lloyds Bank, North End Branch, PO Box 1000 BX1 1LT
Brumijan Ltd, West Gate Lodge, Cams Hall Estate, Fareham, PO16 8UP

The Solent Diabetes Association

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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

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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

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Directors' Annual Report for the year ended 31 July 2021

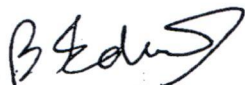
Method of preparation of accounts - Small company provisions

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;

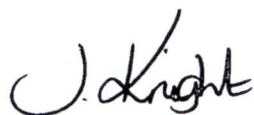
the financial statements do not accord with those records; or

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

	SOR P Ref	Prior Year Unrestrict ed 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	<u>-</u>	<u>-</u>	<u>107,415</u>
Expenditure on:				
Charitable activities	B2	(304)	200	107,311
Total expenditure	B	<u>(304)</u>	<u>200</u>	<u>107,311</u>
Net income for the year		304	(200)	104
Net income after transfers		<u>304</u>	<u>(200)</u>	<u>104</u>
Net movement in funds		<u>304</u>	<u>(200)</u>	<u>104</u>
Reconciliation of funds:-	E			
Total funds brought forward		195,304	1,717	197,021
Total funds carried forward		<u>195,608</u>	<u>1,517</u>	<u>197,125</u>

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	SOR P 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			<u>187,537</u>	<u>190,826</u>
Creditors: amounts falling due within one year	11	C1	<u>(368)</u>	<u>(370)</u>
Net current assets			187,169	190,456
The total net assets of the charity			<u>192,171</u>	<u>197,125</u>

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			<u>192,171</u>	<u>197,125</u>

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 successfully 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 residue over their estimated useful lives.

Plant & machinery	25 % Reducing balance
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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.

The Solent Diabetes Association

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 liabilities and assets associated with the scheme are shown under debtors and creditors.

The Solent Diabetes Association

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

The Solent Diabetes Association

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)
	<u>190,804</u>	<u>-</u>	<u>1,367</u>	<u>192,171</u>

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)
	<u>195,608</u>	<u>-</u>	<u>1,517</u>	<u>197,125</u>

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	<u>195,608</u>	<u>(4,804)</u>	<u>-</u>	<u>190,804</u>
Restricted funds:-				
Sundry other funds	1,367	(150)	-	1,217
Total restricted funds	<u>1,367</u>	<u>(150)</u>	<u>-</u>	<u>1,217</u>
Total charity funds	<u>196,975</u>	<u>(4,954)</u>	<u>-</u>	<u>192,021</u>

The Solent Diabetes Association

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
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	96,178	(100,982)	-	(4,804)
<i>Restricted funds:-</i>				
Sundry other funds	-	(150)	-	(150)
	<u>96,178</u>	<u>(101,132)</u>	<u>-</u>	<u>(4,954)</u>

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 classified 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

The Solent Diabetes Association

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	B2£ 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

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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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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

The Solent Diabetes Association

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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
			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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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