

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](mailto:treasurer@solentdiabetes.org.uk) Web address [www.solentdiabetes.org.uk](http://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 January 2022), 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 caravan 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. Volunteers 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 applications for assistance. The courses, for people with diabetes, 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
	Brumijan Ltd, West Gate Lodge, Cams Hall Estate, Fareham, PO16
Accountants	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:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net expenditure</b>	(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
<b>Total Funds</b>	<b>187,987</b>	<b>192,171</b>

##### ***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 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;

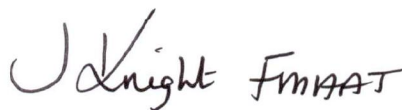
the financial statements do not accord with those records; or

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:-**



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 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	1,773	-	<b>1,773</b>	741
Charitable activities	A2	119,106	-	<b>119,106</b>	93,914
Investments	A4	700	-	<b>700</b>	1,523
<b>Total income</b>	<b>A</b>	<b>121,579</b>	<b>-</b>	<b>121,579</b>	<b>96,178</b>
<b>Expenditure on:</b>					
Charitable activities	B2	125,762	-	<b>125,762</b>	101,133
<b>Total expenditure</b>	<b>B</b>	<b>125,762</b>	<b>-</b>	<b>125,762</b>	<b>101,133</b>
<b>Net expenditure for the year</b>		<b>(4,183)</b>	<b>-</b>	<b>(4,183)</b>	<b>(4,955)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(4,183)</b>	<b>-</b>	<b>(4,183)</b>	<b>(4,955)</b>
<b>Net movement in funds</b>		<b>(4,183)</b>	<b>-</b>	<b>(4,183)</b>	<b>(4,955)</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		190,804	1,367	<b>192,171</b>	197,125
<b>Total funds carried forward</b>		<b>186,621</b>	<b>1,367</b>	<b>187,988</b>	<b>192,170</b>

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**

	SOR P Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
<i>Funds in Step 24 still to be allocated</i>		-4,805	-150	(4,955)	HH

**Income from:**

Donations & Legacies	A1	-	-	741
Charitable activities	A2	-	-	93,914
Investments	A4	-	-	1,523
<b>Total income</b>	<b>A</b>	-	-	96,178

**Expenditure on:**

Charitable activities	B2	-	-	101,133
<b>Total expenditure</b>	<b>B</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

<b>Total funds brought forward</b>	195,608	1,517	<b>197,125</b>
<b>Total funds carried forward</b>	<b>195,608</b>	<b>1,517</b>	<b>192,170</b>

**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	-	-
<b>Net resources available to fund charitable activities</b>	<b><u>(4,183)</u></b>	<b><u>(4,955)</u></b>

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)
	<b>186,621</b>	<b>1,367</b>	<b>187,988</b>	<b>192,170</b>
<b>Closing revenue funds</b>	<b><u>186,621</u></b>	<b><u>1,367</u></b>	<b><u>187,988</u></b>	<b><u>192,170</u></b>

**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 £
<b>Income</b>		
Income from operations	120,879	94,655
Investment income		
Interest receivable	700	1,523
<b>Gross income in the year before exceptional items</b>	<b>121,579</b>	<b>96,178</b>
<b>Gross income in the year including exceptional items</b>	<b>121,579</b>	<b>96,178</b>
<b>Expenditure</b>		
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	-	-
<b>Total expenditure in the year</b>	<b>125,762</b>	<b>101,133</b>
<b>Net income before tax in the financial year</b>	<b>(4,183)</b>	<b>(4,955)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(4,183)</b>	<b>(4,955)</b>
<b>Retained surplus for the financial year</b>	<b>(4,183)</b>	<b>(4,955)</b>

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	SOR P Ref	2022 £	2021 £
<b>Fixed assets</b>		A		
Tangible assets	11	A2	28,908	5,002
<b>Current assets</b>		B		
Debtors	12	B2	6,961	5,611
Cash at bank and in hand		B4	152,777	181,926
<b>Total current assets</b>			159,738	187,537
<b>Creditors: amounts falling due within one year</b>	14	C1	(659)	(368)
<b>Net current assets</b>			159,079	187,169
<b>The total net assets of the charity</b>			187,987	192,171

**The total net assets of the charity are funded by the funds of the charity, as follows:-**

<b>Restricted funds</b>				
Restricted Revenue Funds	19	D2	1,367	1,367
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	19	D3	186,620	190,804
<b>Designated Funds</b>				
<b>Total charity funds</b>			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.

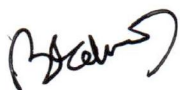
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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.

A handwritten signature in black ink, appearing to read 'B Edwards', enclosed within a large, stylized circular flourish.

**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 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 residual 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.

## The Solent Diabetes Association

### 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
<b>Total salaries, wages and related costs</b>	<b>62,246</b>	<b>42,685</b>

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.

Commitments under the scheme for the year ahead are shown in note 0

Any liabilities 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 liabilities 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.

**The Solent Diabetes Association**

**Notes to the Accounts for the year ended 31 July 2022**

**11 Tangible fixed assets**

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 August 2021	-	28,104	-	28,104
Additions	-	38,544	-	38,544
Disposals	-	(28,104)	-	(28,104)
<b>At 31 July 2022</b>	<b>-</b>	<b>38,544</b>	<b>-</b>	<b>38,544</b>
<b>Depreciation</b>				
At 1 August 2021	-	23,102	-	23,102
Charge for the year	-	9,636	-	9,636
On disposals	-	(23,102)	-	(23,102)
<b>At 31 July 2022</b>	<b>-</b>	<b>9,636</b>	<b>-</b>	<b>9,636</b>
<b>Net book value</b>				
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
	<b>6,961</b>	<b>5,611</b>

**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
	<b>659</b>	<b>368</b>

**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	<u>187,987</u>	<u>192,170</u>

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)
	<u>186,620</u>	<u>-</u>	<u>1,367</u>	<u>187,987</u>
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)
	<u>190,804</u>	<u>-</u>	<u>1,367</u>	<u>192,171</u>

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 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	190,804	(4,183)	-	186,621
<b>Total unrestricted and designated funds</b>	<u>190,804</u>	<u>(4,183)</u>	<u>-</u>	<u>186,621</u>
<b>Restricted funds:-</b>				
insert name of fund 2	1,367	-	-	1,367
<b>Total restricted funds</b>	<u>1,367</u>	<u>-</u>	<u>-</u>	<u>1,367</u>
<b>Total charity funds</b>	<u>192,171</u>	<u>(4,183)</u>	<u>-</u>	<u>187,988</u>



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
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
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 classified 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
<b>Total donations and gifts from individuals</b>	<b>1,773</b>	<b>-</b>	<b>1,773</b>	<b>741</b>
<b>Total Donations and Legacies</b>	<b>A1 1,773</b>	<b>-</b>	<b>1,773</b>	<b>741</b>

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
<b>Total Primary purpose and ancillary trading</b>	<b>119,106</b>	<b>-</b>	<b>119,106</b>	<b>93,914</b>

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
<b>Total from charitable activities</b>	<b>A2 119,106</b>	<b>-</b>	<b>119,106</b>	<b>93,914</b>

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
<b>Total investment income</b>	<b>A4 700</b>	<b>-</b>	<b>700</b>	<b>1,523</b>

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
<b>Total direct spending</b>	<b>B2a 62,825</b>	<b>-</b>	<b>62,825</b>	<b>47,835</b>

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
<b>Total charitable trading costs</b>	<b>B2b 62,937</b>	<b>-</b>	<b>62,937</b>	<b>53,298</b>

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 £
<b>Volunteer costs</b>				
Training and welfare - volunteers	20	-	20	-
Travel and subsistence - volunteers	1,824	-	1,824	1,504
Sundry expenses	805	-	805	666
<b>Premises Expenses</b>				
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
<b>Administrative overheads</b>				
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	-
Profit/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

<b>Support costs before reallocation</b>	<b>62,937</b>	<b>-</b>	<b>62,937</b>	<b>53,298</b>
--	---------------	----------	---------------	---------------

**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 £
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>				

			2022 £	2021 £
Fees paid to the examiner's firm	630	-	630	756

<b>Total additional fees included in support costs at Note 29</b>	<b>630</b>	<b>-</b>	<b>630</b>	<b>756</b>
---	------------	----------	------------	------------

**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
<b>Total charitable expenditure</b>	<b>B2 125,762</b>	<b>-</b>	<b>125,762</b>	<b>101,133</b>