

T-1 TODAY UK

Minutes of the Directors' Meeting held on 15 August 2022

- |                          |   |
|--------------------------|---|
| Present                  | Mrs Gwen Sutherland, Chairman<br>Mrs Laura Braid<br>Mr Douglas Cairns<br>Mr Glynn Robinson<br>Mrs Penny Robinson, Treasurer |
| Accounts                 | The accounts for the year ended 31 December 2021 were approved and signed.  |
| Letter or Representation | The letter of representation for the year ended 31 December was approved and signed.  |

*Gwen E Sutherland*

CHAIRMAN



Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Dear Sirs

**T-1 TODAY UK**  
**LETTER OF REPRESENTATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

This representation letter is provided in connection with your preparation of the statutory accounts of T-1 Today UK (the company) for the year ended 31 December 2021 in accordance with the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Accounts**

1. We have fulfilled our responsibilities as directors under the Companies Act 2006 for preparing accounts in accordance with the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which you have drafted on our behalf, which give a true and fair view of the financial position of the company as at 31 December 2021 and of the results of its operations for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the accounts.
4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the accounts and these have been disclosed in accordance with the requirements of accounting standards.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the accounts have been adjusted or disclosed in the financial statements.
7. We confirm the accounts are free of material misstatements, including omissions.
8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the company is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the accounts should be drawn up on a going concern basis.

**Information Provided**

9. All accounting records and relevant information have been made available to you for the purpose of your preparation of the accounts. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to request information. All other records and related information, including minutes of all management and shareholders meetings, have been made available to you.
10. All transactions undertaken by the company have been properly reflected in the accounting records and are reflected in the accounts.

11. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the accounts may be materially misstated as a result of fraud.
12. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have a significant role in internal control, or others, where fraud could have a material effect on the accounts.
13. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's accounts communicated by employees, former employees, analysts, regulators or others.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which could affect the accounts. The company has complied with all aspects of contractual agreements that could have a material effect on the accounts in the event of non-compliance.
15. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the company that we are aware of.
16. The company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the accounts.
17. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.
18. The company has at no time during the year entered into any agreement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the accounts.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed on behalf of the board of directors by:-

Alan E. Stenhouse Director

Date: 15 August 2022

Company name T-1 Today UK

Company address: 52 Gladstone Place

Queen's Cross

Aberdeen

AB10 6XA

**T-1 TODAY UK**

**(A company limited by guarantee)**

**Registered Charity Number 1168690**

**Registered Company Number 09549243**

**Annual Report and Unaudited Accounts 2021**

**Brown Butler**

**Chartered Accountants**

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Directors and trustees	D Cairns G Sutherland L Braid (Appointed 15 January 2021) G Robinson (Appointed 15 January 2021)
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Company Registration Number	09549243
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Charity Registration Number	1168690
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Principal place of business	52 Gladstone Place Queen's Cross Aberdeen AB10 6XA
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Registered Office	Leigh House 28-32 St. Paul's Street Leeds LS1 2JT
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Independent Examiner	Brown Butler Chartered Accountants Leigh House 28-32 St Paul's Street Leeds LS1 2JT
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Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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The trustees present their report and the accounts for the year ended 31 December 2021. The accounts have been prepared in accordance with the accounting policies on page 9 and 10 and comply with the charity's governing documents and applicable law.

1. Structure, governance and management

Governing document

T-1 Today UK was incorporated on 19 April 2015 as a company limited by guarantee and registered with the Charity Commission on 9 August 2016.

The charity is governed by its Memorandum and Articles of Association.

Officers and council members

The charity is administered and managed by a council, whose members are directors of the charity in accordance with the governing document.

Trustees are appointed through personal contact and recommendation from existing trustees.

Trustees may remain in office for four years from the date of their appointment.

No formal trustee induction and training procedures have been adopted.

2. Objectives

The objects of the Charity are:-

To advance the education of the public in all subjects relating to diabetes (and in particular, type 1 diabetes), and

To promote and protect the health of individuals living with diabetes (and in particular, type 1 diabetes), in particular but not exclusively by

- providing education in all subjects relating to diabetes and
- providing support and/or care to individuals with diabetes and those who care for them

In setting the objectives of the company and planning its activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

3. Achievements and performance

Despite the challenging conditions of operating in a pandemic the charity continued to pursue its objectives in education and promotion of health of individuals with diabetes by hosting The Virtual T1 Today UK "Friends for Life" Conference 2021. The conference was run entirely online using virtual meeting rooms hosted and moderated by a group of trustees and volunteers who were based at the original venue. A total of 595 (2020: 1,068) individuals attended the conference which included talks from doctors, dietitians and other experts. The event attracted 5 (2020: 3) businesses to sponsor the event. The conference was free to attend with sponsorship received covering the costs of the conference.

4. Financial review

The funding of the charity's activities during the year has been conducted wholly from income received during the year. The charity has received sponsorship of £25,000 (2020: £14,000). Tickets for the 'The Virtual T1 Today UK "Friends for Life" Conference 2021' were issued free of charge. The charity received donations of £611 (2020: £1,539).

Investment policy

The trustees' policy is to invest funds in easy access and low risk bank accounts.

Risk policy

The trustees confirm that the major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems established to mitigate the risk.

Reserves policy

At the year end the charity had unrestricted reserves of £45,601 (2020: £45,490) and restricted reserves of £26,988 (2020: £26,838). The total amount of funds held at 31 December 2021 was £72,589 (2020: £72,328).

The trustees consider this level of resources sufficient to cover immediate expenditure requirements.

In preparing this report advantage has been taken of the small companies exemption under Section 415A of the Companies Act 2006.

  
G Sutherland - Director

15.08.22  
Date

For and on behalf of the Trustees

## Independent Examiner's Report

To the Trustees of T-1 Today UK

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I report on the accounts of the company for the year ended 31 December 2021, which are set out on pages 6 to 13:

### Respective responsibilities of trustees and examiner

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

### Basis of independent examiner's report

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145(5)b of the 2011 Act).

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with Section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under Section 396 of the Companies Act 2006 and any other requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 be able a proper understanding of the accounts to be reached.

J W Brear ACA  
Brown Butler  
Chartered Accountants  
Leigh House  
28-32 St Paul's Street  
Leeds  
LS1 2JT

Statement of Financial Activities (Incorporating the Income and Expenditure Account)  
For the year ended 31 December 2021

		Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	Note	£	£	£
<b>Incoming Resources</b>				
Incoming resources from generated funds:				
Investment income		-	150	150
Incoming resources from charitable activities:				
Sponsorship		25,000	-	25,000
Donations		611	-	611
		<u>25,611</u>	<u>150</u>	<u>25,761</u>
Total income		<u>25,611</u>	<u>150</u>	<u>25,761</u>
<b>Expenditure</b>				
Expenditure on charitable activities	3	25,500	-	25,500
		<u>25,500</u>	<u>-</u>	<u>25,500</u>
Total expenditure		<u>25,500</u>	<u>-</u>	<u>25,500</u>
Net income and net movement in funds for the year before transfer		111	150	261
<b>Reconciliation of funds</b>				
Total funds brought forward		45,490	26,838	72,328
Total funds carried forward	8	<u>45,601</u>	<u>26,988</u>	<u>72,589</u>

The notes on pages 9 to 13 form an integral part of these unaudited accounts.

T-1 Today UK

Statement of Financial Activities (Incorporating the Income and Expenditure Account) - continued  
For the year ended 31 December 2021

		Total funds 2021	Total funds 2020
	Note	£	£
<b>Incoming Resources</b>			
Incoming resources from generated funds:			
Investment income		150	225
Incoming resources from charitable activities:			
Sponsorship		25,000	14,000
Donations		611	1,539
		<u>25,761</u>	<u>15,764</u>
Total income			
<b>Expenditure</b>			
Expenditure on charitable activities	3	25,500	13,491
		<u>25,500</u>	<u>13,491</u>
Total expenditure			
Net income and net movement in funds for the year		261	2,273
<b>Reconciliation of funds</b>			
Total funds brought forward		72,328	70,055
Total funds carried forward	8	<u>72,589</u>	<u>72,328</u>

The notes on pages 9 to 13 form an integral part of these unaudited accounts.

T-1 Today UK  
Company Registration 09549243  
Balance Sheet  
As at 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Non-current assets					
Fixed assets	5	513	-	513	1,576
Current assets					
Debtors	6	188	-	188	3,768
Cash at bank		46,416	26,988	73,404	67,932
		46,604	26,988	73,592	71,700
Creditors: amounts falling due within one year	7	(1,516)	-	(1,516)	(948)
Net current assets and current liabilities		45,088	26,988	72,076	70,752
Total assets less current liabilities		45,601	26,988	72,589	72,328
Funds					
Unrestricted funds		45,601	-	45,601	45,490
Restricted funds		-	26,988	26,988	26,838
Total charity funds	8	45,601	26,988	72,589	72,328

For the year ended 31 December 2021 the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved and authorised for issue by the board on 15.08.22 and signed on their behalf by:

  
G Sutherland - Director

The notes on pages 9 to 13 form an integral part of these unaudited accounts.

1. General information

T-1 Today UK is a private company limited by guarantee in England and Wales under company number 09549243.

Registered office:  
Leigh House  
28-32 St. Paul's Street  
Leeds  
LS1 2JT

Principal place of business:  
52 Gladstone Place  
Queen's Cross  
Aberdeen  
AB10 6XA

2. Summary of significant accounting policies

Basis of preparation

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

The accounts have been prepared in accordance 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), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The presentation currency is £ sterling.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented, unless, otherwise stated.

Income recognition

All income is accounted for on a receivable basis. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 Charities SORP or FRS102.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any impairment losses.

Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Equipment	- 33% straight line basis

## Note 2 Continued

### Expenditure

All expenditure is accounted for on an accruals basis.

The following principles have been applied in attributing costs to the different headings:-

- i) Items of expenditure which involve more than one cost category have been apportioned on a basis consistent with the estimated use of the item within each category.
- ii) No past expenditure incurred on activities falling directly within one cost category has been attributed to any other costs category.

Support costs have been allocated between governance and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice

### Taxation

As a registered charity the company is exempt from taxation on its income and gains where they are applied for charitable purposes

The company is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

### Debtors

Short term debtors are measured at transaction price, less any impairment.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Creditors

Short term creditors are measured at transaction price.

## 3. Analysis of expenditure on charitable activities

	2021 £	2020 £
Venue costs	10,753	-
Hotel, travel and subsistence	2,853	1,527
Other event costs	4,550	5,454
Postage and stationery	2,095	2,376
Sundry expenses	633	979
Depreciation	1,333	1,490
Legal and professional	1,370	-
Governance costs:		
Administration costs	839	651
Bank charges	102	66
Independent examiner's fees	972	948
	<u>25,500</u>	<u>13,491</u>

## 4. Staff costs and trustees' remuneration

The average number of persons employed by the company (including the directors) during the year was as follows:

	2021 No.	2020 No.
Employees	<u>4</u>	<u>3</u>

Trustees are not remunerated. Two trustees' received reimbursement of travel expenses, expenses for attending meetings, stationery and equipment amounting to £1,255.

## 5. Tangible fixed assets

	Equipment	Total
Cost		
At 1 January 2021	4,469	4,469
Additions	270	270
	<u>4,739</u>	<u>4,739</u>
At 31 December 2021		
Depreciation		
At 1 January 2021	2,893	2,893
Charge for the year	1,333	1,333
	<u>4,226</u>	<u>4,226</u>
At 31 December 2021		
Net Book Value		
At 31 December 2020	<u>1,576</u>	<u>1,576</u>
At 31 December 2021	<u>513</u>	<u>513</u>

## 6. Debtors

	2021 £	2020 £
Prepayments	<u>188</u>	<u>3,768</u>

## 7. Creditors

Amounts falling due within one year

	2021 £	2020 £
Accruals	<u>1,516</u>	<u>948</u>

## 8. Statement of movement on funds

	Unrestricted funds £	Restricted funds £	Total £
At 1 January 2021	45,490	26,838	72,328
Incoming resources for the year	25,611	150	25,761
Outgoing resources for the year	(25,500)	-	(25,500)
At 31 December 2021	<u>45,601</u>	<u>26,988</u>	<u>72,589</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

The restricted fund is designated towards providing UK families with free conference places over a period of 6 years or as long as the fund lasts.

## 9. Limited by guarantee

The company is limited by guarantee without share capital. In the event of being wound-up each member undertakes to contribute such amount as may be required (not exceeding £1) for the payment of the charity's debts and liabilities.