

CHARITY REGISTRATION NUMBER: 1002111

Diabetes Norfolk
Unaudited financial statements
5 April 2021

Diabetes Norfolk

Financial statements

Year ended 5 April 2021

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Diabetes Norfolk

Trustees' annual report

Year ended 5 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Diabetes Norfolk
Charity registration number	1002111
Principal office	Elsie Bertram Diabetes Centre Level 3 East Wing Norfolk & Norwich University Hospital NHS Trust Norwich NR4 7UY Norfolk

The trustees

The trustees who served during the year and at the date of approval were as follows:

Professor M Sampson (Chairman)
Mr N A Bertram (Chairman) (resigned 15 September 2021)
Mr C P Bertram (resigned 15 September 2021)
Professor K K Dhatariya
Mrs M F S Flatman
Dr M Hadley-Brown (resigned 15 September 2021)
Ms C Haylock
Mr K John (resigned 12 April 2021)
Dr K Mattishent
Mr P Norton (resigned 15 September 2021)

Patrons	Dr R H Greenwood Mr N A Bertram Mr C P Bertram
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Administrator	Mrs L Webster
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Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Diabetes Norfolk

Trustees' annual report *(continued)*

Year ended 5 April 2021

Objectives and activities

The Trust's primary purpose is to support the care of patients with diabetes residing in Norfolk. This includes providing additional facilities not available on the NHS and supporting educational initiatives designed to improve patients' and carers' knowledge of the condition and their ability to improve control. In this way it should be possible to improve the quality of life and reduce the risk of long term complications such as blindness and kidney failure.

Public Benefit

The Trustees are aware of the Charity Commission guidance on public benefit and confirm that in planning and carrying out the activities of the Trust they have had regard to this guidance.

In considering each application for donations the trustees assess whether the aims of the organisation or individual to be supported provide a true public benefit. As the Trust makes grants towards the provision of diabetes care and research which benefits those with diabetes in Norfolk, it is considered that it can be established in a straightforward manner whether the public benefit criteria are met.

Achievements and performance

Our plans to launch our rebrand were somewhat delayed due to Covid and restrictions in accordance with this have affected all sectors, particularly charities as promotion at events was prevented for much of the year. We therefore delayed the rebrand launch to later in 2021 when Covid restrictions had been eased and were not so prevalent in our everyday lives.

However, our charity has remained healthy financially in receiving two substantial legacies: £25,326 from P Willingham and £5,000 from Mary Ada Pye. We are extremely grateful for these kind donations. Our total income for the year was around £32,000.

We welcomed two new 'friends' to the charity: Chris Murphy who agreed to oversee the relaunch and also Michael Smith who will help with the accountancy side. They should help to fill the gaps of the recent resignations of trustees.

Grants applications have been low, which is attributable to the pandemic. However, during the year previously committed grants were paid out to the University of East Anglia towards a research project, Gloss Study of £2,100 as well as almost £2500 towards the new patient website at the Elsie Bertram Diabetes Clinic which has been produced to help and support patients with their diabetes management.

One positive aspect that Covid has brought to us is that our website design company has been able to dedicate their time and work in helping design and prepare the new website which was relaunched in late 2021.

Financial review

Total income for the year amounted to £32,329 (2020: £12,311). After accounting for costs of raising donations and legacies of £216 (2020: £216) adjustments to grant funding of (£68,177) (2020: £24,097) and support costs of £11,697 (2020: £9,497), net income amounted to £88,593 (2020: net expenditure of £21,499).

The principal sources of funding during the year were donations and legacies.

The Trustees consider the year end financial position to be satisfactory and confirm that the Trust can meet all known obligations.

Investment Policy

It is the policy of the Trustees to place available funds on bank deposit.

Diabetes Norfolk

Trustees' annual report *(continued)*

Year ended 5 April 2021

Financial review *(continued)*

Reserves Policy

As at 5 April 2021 the Trust's free reserves stood at £345,851 (2020: £257,258) which all related to general funds.

The Trustees do not consider it necessary to retain a significant amount of free reserves, and therefore intend to reduce the level over the next few years.

Trustees

The current Trustees are shown on page 1. All Trustees held office throughout the year and up to the date of this report.

Plans for future periods

We aim to complete the rebrand and launch this in the autumn and gain publicity strengthening our charity status in Norfolk. Our objective is to help raise our profile and gain more grant applications and donations. We will be a smaller but committed trustee team with the objective of improving services and support to all of those people in Norfolk living and affected by diabetes.

Structure, governance and management

Governing Document

Diabetes Norfolk was constituted under a trust deed dated 4 December 1990, and was approved by the Inland Revenue Charity Division on 14 May 1991. The Trust deed was modified in September 1998, February 2004, and January 2011. The Trust was registered with the Charity Commission (registration number 1002111) on 4 December 1990.

On 17 December 2021 the charity changed its name from Norfolk Diabetes Trust to Diabetes Norfolk.

Trustee Recruitment, Induction and Training

In looking for new Trustees, the Trustees will bear in mind the experience and qualifications of possible candidates. The successful candidates are elected by a meeting of the existing Trustees.

All Trustees will be provided with:

- The trust deed, as modified
- The latest accounts of the charity

and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee - what you need to know, what you need to do".

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees have carefully studied areas of potential risk and have concluded that these are minimal.

Organisational Structure

The Trustees administer the charity and meet every four months to discuss and approve forthcoming charitable expenditure. The secretary manages the day to day operations of the charity.

Diabetes Norfolk

Trustees' annual report *(continued)*

Year ended 5 April 2021

Structure, governance and management *(continued)*

Related Parties

The Trust makes grants towards clinical services for people with diabetes being cared for at the Norfolk and Norwich University Hospital Trust and equipment for the Diabetes Centre at the hospital. Professor M Sampson and Dr K K Dhatariya are employees of the Norfolk and Norwich University Hospital Trust and are involved in the management of the Diabetes Centre.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by charities by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA, of Lovewell Blake LLP, Chartered Accountants, has indicated that he is willing to be re-appointed at the forthcoming Annual General Meeting.

The trustees' annual report was approved on 26 January 2022 and signed on behalf of the board of trustees by:

Professor M Sampson
Chairman

Diabetes Norfolk

Independent examiner's report to the trustees of Diabetes Norfolk

Year ended 5 April 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 5 April 2021 which comprise the statement of financial activities, statement of financial position and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

27 January 2022

Diabetes Norfolk

Statement of financial activities

Year ended 5 April 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	32,228	32,228	10,386
Investment income	5	101	101	1,925
Total income		<u>32,329</u>	<u>32,329</u>	<u>12,311</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	216	216	216
Expenditure on charitable activities	7	(56,480)	(56,480)	33,594
Total expenditure		<u>(56,264)</u>	<u>(56,264)</u>	<u>33,810</u>
Net income/(expenditure) and net movement in funds		<u>88,593</u>	<u>88,593</u>	<u>(21,499)</u>
Reconciliation of funds				
Total funds brought forward		257,258	257,258	278,757
Total funds carried forward		<u>345,851</u>	<u>345,851</u>	<u>257,258</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Diabetes Norfolk

Statement of financial position

5 April 2021

		2021		2020	
	Note	£	£	£	£
Current assets					
Debtors	11	–		41	
Cash at bank and in hand		<u>356,512</u>		<u>340,534</u>	
		356,512		340,575	
Creditors: Amounts falling due within one year	12	<u>(10,661)</u>		<u>(83,317)</u>	
Net current assets			<u>345,851</u>		<u>257,258</u>
Total assets less current liabilities			<u>345,851</u>		<u>257,258</u>
Net assets			<u>345,851</u>		<u>257,258</u>
Funds of the charity					
Unrestricted funds			<u>345,851</u>		<u>257,258</u>
Total charity funds	13		<u>345,851</u>		<u>257,258</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2022, and are signed on behalf of the board by:

Professor M Sampson
Chairman

The notes on pages 8 to 13 form part of these financial statements.

Diabetes Norfolk

Notes to the financial statements

Year ended 5 April 2021

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principle office is Elsie Bertram Diabetes Centre, Level 3 East Wing, Norfolk & Norwich University Hospital, NHS Trust, Norwich, NR4 7UY, Norfolk.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Trustees have taken into account the effects of Covid-19 in making this assessment.

(c) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Diabetes Norfolk

Notes to the financial statements *(continued)*

Year ended 5 April 2021

3. Accounting policies *(continued)*

(d) Income

All income is included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Investment income is included when receivable.

(e) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to sub activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties in the furtherance of the charities activities of the Trust. The grants are accounted for where either the Trustee have agreed to pay the grant without condition and the recipient has a personal expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Trust.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Trust and include the independent examination fee and costs linked to the strategic management of the Trust.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

(f) Cash at bank

Cash at bank and in hand includes cash and short term highly liquid investments with a long maturity of twelve months from the date of acquisition or opening of the deposit or similar account.

(g) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Diabetes Norfolk

Notes to the financial statements *(continued)*

Year ended 5 April 2021

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	1,902	1,902	10,186	10,186
Legacies				
Legacies	<u>30,326</u>	<u>30,326</u>	<u>200</u>	<u>200</u>
	<u>32,228</u>	<u>32,228</u>	<u>10,386</u>	<u>10,386</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>101</u>	<u>101</u>	<u>1,925</u>	<u>1,925</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Just Giving fees	<u>216</u>	<u>216</u>	<u>216</u>	<u>216</u>

Diabetes Norfolk

Notes to the financial statements *(continued)*

Year ended 5 April 2021

7. Expenditure on charitable activities by activity type

	Grant funding	Support costs	Total funds 2021	Total funds 2020
	£	£	£	£
QE2 Hospital Freestyle libres	–	–	–	(3,222)
Primary Care Training	(23,177)	–	(23,177)	–
Hand-Held Patient Record	–	–	–	7,768
Updating the Elsie Bertram Diabetes Centre	(10,000)	–	(10,000)	(20,000)
Hi-Com Diamond	(35,000)	–	(35,000)	35,000
Gloss Research Study	–	–	–	2,100
Elsie Bertram Diabetes Centre Patient Website	–	–	–	2,451
Administration support	–	3,600	3,600	3,678
Printing and stationery	–	12	12	75
Website costs	–	4,777	4,777	2,647
Governance costs	–	2,412	2,412	2,340
IT expenses	–	105	105	90
Phone expenses	–	791	791	–
Meeting expenses	–	–	–	667
	<u>(68,177)</u>	<u>11,697</u>	<u>(56,480)</u>	<u>33,594</u>

During the years ended 5 April 2021 and 5 April 2020 all expenditure on charitable activities was unrestricted.

Primary Care Training - This project is now funded from other sources so the grant commitment was reversed.

Updating the Elsie Bertram Diabetes Centre - Actual projected costs were less than anticipated resulting in a reduction to expenditure in the current year.

Hi-Com Diamond - This project is now funded from other sources so the grant commitment was reversed.

Analysis of governance costs:

	2021	2020
	£	£
Independent examination		
Current year	<u>2,412</u>	<u>2,340</u>
	<u>2,412</u>	<u>2,340</u>

Diabetes Norfolk

Notes to the financial statements *(continued)*

Year ended 5 April 2021

8. Analysis of grant commitments

	2021 £	2020 £
Grants to institutions		
Hand-held Patient Record	8,249	8,249
Primary Care Training	–	23,177
Updating the EBDC	–	10,000
Hi-Com Diamond	–	35,000
Gloss Research Study	–	2,100
EBDC Patient Website	–	2,451
	<u>8,249</u>	<u>80,977</u>
Total grants	<u>8,249</u>	<u>80,977</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,412</u>	<u>2,340</u>

10. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the Trustees during the year.

No Trustees have been reimbursed for expenses incurred personally.

11. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>–</u>	<u>41</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,412	2,340
Grant commitments (note 8)	<u>8,249</u>	<u>80,977</u>
	<u>10,661</u>	<u>83,317</u>

Diabetes Norfolk

Notes to the financial statements *(continued)*

Year ended 5 April 2021

13. Analysis of charitable funds

Unrestricted funds

	At 6 April 2020	Income	Expenditure	At 5 April 2021
	£	£	£	£
General funds	<u>257,258</u>	<u>32,329</u>	<u>56,264</u>	<u>345,851</u>
	At 6 April 2019	Income	Expenditure	At 5 April 2020
	£	£	£	£
General funds	<u>278,757</u>	<u>12,311</u>	<u>(33,810)</u>	<u>257,258</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	356,512	356,512
Creditors less than 1 year	<u>(10,661)</u>	<u>(10,661)</u>
Net assets	<u>345,851</u>	<u>345,851</u>
	Unrestricted Funds	Total Funds
	£	£
Current assets	340,575	340,575
Creditors less than 1 year	<u>(83,317)</u>	<u>(83,317)</u>
Net assets	<u>257,258</u>	<u>257,258</u>

15. Related parties

The Trust makes grants towards clinical services for people with diabetes being cared for at the Norfolk and Norwich University Hospital Trust and equipment for the Diabetes Centre at the hospital. Professor M Sampson and Professor K K Dhatariya are employees of the Norfolk and Norwich University Hospital Trust and are involved in the management of the Diabetes Centre.