

REGISTERED COMPANY NUMBER: 03606528 (England and Wales)
REGISTERED CHARITY NUMBER: 1071886

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
TB ALERT
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

TB ALERT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 18

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objects, as defined in our Memorandum of Association, are:

(a) to support medical, scientific, social and humanitarian activities throughout the world for the relief and rehabilitation of persons affected by tuberculosis and related medical and social conditions and for the prevention and control of that disease.

(b) to educate persons throughout the world regarding the effects of tuberculosis so as to heighten awareness of the need for better detection, treatment and rehabilitation of persons affected by tuberculosis and related medical and social conditions.

Our vision is the control and the ultimate eradication of TB.

Our mission is to increase access to effective treatment for all.

Strategic Objectives . The charity's current strategic plan contains five key objectives to:

- 1) Provide information, guidance and support to individuals, communities and health and care services, so that people with TB access healthcare and receive a prompt and accurate diagnosis.
- 2) Partner health and care services to ensure people with TB receive the clinical and psychosocial support necessary for successful treatment.
- 3) Build TB capacity among civil society and strengthen collaboration between health and care services and civil society.
- 4) Develop and use our organisational expertise to generate new partnerships and programmes and to support national and international advocacy.
- 5) Strengthen financial and staffing resources and systems to build the foundation for long-term sustainability and growth.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The Global Context

The Achievements and Performance section describes our main activities and the people we work to help. All of our charitable activities focus on TB prevention, access to treatment and successful treatment with a particular focus on community action to achieve quality in the whole range of activity for effective people-centred TB care. Our activities are undertaken to further our charitable purposes for the public benefit, so as to address the health, social, humanitarian and economic impacts associated with TB infection and delays in diagnosis and treatment.

TB is an airborne disease that can affect anyone but is most common among people living in poverty because they are more likely to be malnourished, have poor immune systems and be living in crowded conditions. TB prevents people from attending education, earning a living or looking after their family, which increases poverty within families and communities.

TB remains the global emergency that the World Health Organisation (WHO) declared in 1993. Tuberculosis is today the leading cause of death worldwide from an infectious disease and killed 1.25 million people in 2023 (WHO Global TB Report 2024). Most deaths occur because patients do not know a cure is available or have difficulty accessing treatment. Tuberculosis is also the main killer of people living with HIV in developing countries. Yet it can be cured, even if someone is HIV positive.

Diagnosis of TB can be difficult, especially in children, people who are HIV positive, or people with TB affecting parts of the body other than the lungs. Drugs for drug-sensitive (ie 'ordinary') TB are effective and low cost. A new regimen lasting 4 instead of 6 months has been approved by WHO but because it includes a relatively expensive drug, Rifapentine, it has so far been little used. TB drugs can cause unpleasant side effects so patients need support to ensure they complete the course. Incomplete treatment risks drug resistance that is difficult and costly to treat. After 102 years, BCG, for all its limitations, remains the only vaccine against TB. Unlike the global effort that developed vaccines against Covid 19 in less than a year, TB is not given the same attention and resources.

Nonetheless, we are now in an exciting time for action against TB. Research is finally bearing fruit. There is renewed energy in seeking a better vaccine, with optimism that at least one of the candidate products currently under trial will lead to a new vaccine in use about 5 years from now. For treatment, a range of new regimens and drugs are under trial. There is real hope that affordable and accessible regimens of 4 months or less will soon be available. Already, two new regimens for drug-resistant TB, bringing treatment length down from 2 years to 6 months, have been recently approved by WHO and are now being rolled out in many countries. Further developments in diagnostic tools are also promising but last year still only just over half of new diagnoses (52%) of individuals diagnosed with active TB, were tested with old-style sputum tests rather than the best available modern tool that offers diagnosis within a couple of hours rather than weeks. WHO has also launched a campaign with emphasis on treating latent TB (Infection that is not active) to prevent active TB developing.

The United Nations High Level Meeting on TB in September 2023 gave a new impetus to efforts to overcome TB. The Political Declaration agreed by all member-states has real targets covering many of the issues above. There is hope that these will be translated into real political will to act on TB and achieve the WHO target of making it a rare disease by 2030.

Many people think TB was eradicated in the UK. It never was. Although numbers have declined in recent years there are still almost 5,000 cases each year (UK Health Security Agency 2023 'Latest News and Updates from the TB National Unit' for England plus estimates from the other 3 nations).

TB Alert is the only UK-based specialist TB charity, and we work to fight tuberculosis both in the UK and internationally. TB Alert works to ensure that poverty and lack of awareness are not a barrier to accessing TB treatment and to eliminate the stigma and discrimination associated with tuberculosis. The theme running through all our work is community action complementing the medical services of governmental TB programmes.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that have been set out in our Memorandum of Association.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to financial pressures as a result of the Covid pandemic and changes in recent years to the availability of statutory grant opportunities, at the end of 2020 TB Alert was forced to drastically reduce its level of activity in order to remain solvent. It has, however, managed to continue meaningful impact. During 2023-24 TB Alert continued to support its successful sister organisation in India and to continue some work in the United Kingdom, operating with a voluntary Executive Trustee, inputs from other Trustees, and three very part-time paid staff.

We continue to receive income from individual donors, small trusts and the occasional legacy but we are not in receipt of any statutory, company or major trust grants. As a strategic decision, we maintain some activity in the UK but focus our efforts on maintaining provision of core funding to our sister organisation, TB Alert India (TBAI), plus support of a specific project in Delhi, as described below.

At the same time, we look for opportunities to regain our previous level of impact, given that as deaths from Covid have been much reduced by vaccination programmes, TB is once again the greatest cause of death globally from an infectious disease, affecting 10.8 million individuals and causing 1.25 million deaths in 2023 (WHO Global TB Report 2024).

A recent legacy, while not sufficient for us to start employing staff again, is allowing us to work toward resurgence by new activity on social media, website, research, healthcare staff training initiatives and fundraising.

Significant aspects of work over the past year include:

Work in India: The core support we give to our sister organisation TBAI continues to have a great multiplier effect, allowing them to obtain project grants from large international donors (USAID, Global Fund, etc) and others such that at present they have programmes with several hundred staff across 7 Indian States (www.tbalertindia.org). There is thus impact on populations totalling several million plus direct care for many thousands of people.

We are also the prime donor for Delhi Divine Project in the Northern suburbs of Delhi, supplementing medical provision and ensuring community support to individuals with TB to access diagnosis and then through the long months of treatment. Given the importance locally of this Delhi initiative, the Government of India has just decided to supplement its funding.

The success of TBAI, supported by our provision of core funding, has also recently been demonstrated by them being one of only 28 out of 600 applicants worldwide to be successful under Wave 11 of the Stop TB Reach programme for innovative work in reaching people in need of TB care.

Research Support: We do not undertake research itself but activity related to research is an increasing part of our work.

a) We provide an organisational home for donations for work to explore the possible value as a cure for TB of Tuberculomucin, originally developed in then Czechoslovakia in the 1910s. At that time there were positive scientific papers in the German-speaking world and successful treatment of people with TB up until the late 1930s when Nazism and war stopped scientific progress. A joint Steering Committee with University College London was set up this year and initial work is being undertaken to understand exactly what TBmucin is and whether it might indeed have a positive effect.

Its potential importance is that as a derivative of Mycobacterium TB itself, it is not an antibiotic and so might offer a route to TB treatment not liable to anti-microbial resistance (AMR).

b) We have continued to work as a co-investigator on the RID-TB research project at University College London (UCL) on detection and treatment of latent TB, funded by the UK government's National Institute for Health and Care Research (NIHR). We facilitate patient and public involvement (PPI) to help ensure the research best meets the needs of affected individuals and communities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

c) We are also beginning PPI work on a new study at UCL, aiming to identify genetic markers that will identify people whose latent TB is more likely to progress to active disease. Alongside this, we are supporting another clinician/researcher at UCL who is convening a group of ex-patients who can, over the coming years, be trained and supported to provide PPI support to many different research projects as and when they arise.

d) We also commonly receive approaches from other researchers seeking assistance with PPI. We help them with advice, support their funding applications, and link them to affected individuals where appropriate.

e) Our Executive Trustee sits as a member of the UNITE4TB Community Advisory Group. U4TB is a massive research programme of platform trials, funded largely by the European Union, which is testing a large range of new TB regimens with a view to identifying those which will radically reduce TB treatment time.

Supporting individuals affected by TB: We provide comprehensive information and peer support through our dedicated TB information service. Individuals concerned about TB can contact us by phone, email, or via our online forum, where they can connect with others who have personal experience of TB, access reliable information and be signposted to services. This service attracts enquiries from around the world. While we offer general information and guidance, we always emphasise the importance of consulting with qualified healthcare professionals for personalised medical advice.

Mutual support among individuals affected by TB: We continue to support TB Action Group, known as T-BAG. This is the one group in Britain that offers a mutual support network for individuals affected by TB which is often of great help to people recently diagnosed with the disease. Its members are also called upon to provide input to healthcare staff training events. In addition, they can engage in advocacy for greater action on TB.

Without staff support, T-BAG has found it difficult to be as active as it would like but recent volunteer engagement in its administration by one of its members gives optimism that it can be resurrected. In addition, we have been working with Queen Mary University London which is seeking to create a TB Centre which would include a base for T-BAG.

Raising TB awareness: TB Alert actively engages in raising awareness about TB. This year, we partnered with BHA for Equality to deliver a social media campaign for World TB Day. Our free TB resources continue to be accessed by TB patients and healthcare professionals through our website www.thetruthabouttb.org. We are also supporting the production of updated patient information with the NHS and as part of ongoing clinical trials.

Building capacity through training: TB Alert has a strong track record of delivering training programmes for healthcare and community workers. We are excited to announce that our recent bid to the Global TB Alliance for Drug Development has been successful. This funding will enable us to develop a new online training module. This followed an approach from the Alliance to use TB Alert's innovative TB "Snakes and Ladders" game, which illustrates TB care challenges, in their activities.

Information Support: We also receive queries from TB nurses relating to the set of TB information leaflets that we developed and which are available free of charge on our website (www.tbalert.org). These are currently being revised by the NHS and we are helping in that process.

Advocacy for action against TB: Tuberculosis continues globally to receive less attention and funding than it deserves as the greatest killer by infectious disease. We engage, therefore, with various networks of health and development NGOs. In 2023-24 this meant pressing the then government to make a generous pledge toward the replenishment for the next 3-year period of the Global Fund against HIV, TB and Malaria, joining with other nations in raising the Fund's resources by 30%. We were disappointed that government instead reduced its support by 23% but at least we have reason to believe that without these advocacy efforts, the cut would have been much worse at almost 50%.

We were happier that our representations, made with other NGOs, helped to achieve a positive UK input to the UN High Level Meeting (UN-HLM) on TB of Heads of State or their senior representatives in September 2023. The UK government was active in shepherding the generally positive Political Declaration (The outcome of an HLM), through some difficult moments, and also announced additional funding for research into new drugs and regimens by the TB Global Alliance.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The UN-HLM Declaration, adopted by all member states, signals acceleration by governments of efforts against TB. Certainly, many governments, especially those of countries with high TB burdens, are using it as a framework to develop and measure their TB activity. This means there is still some optimism that the World Health Organization target of making TB a rare disease by 2030 will still be achieved.

Fundraising Volunteers: Our work would not be possible without the amazing contributions and efforts of our fundraisers to help us save lives from TB who have run the extra mile, scaled great heights or made us the benefitting charity of an internal RAF boxing competition.

At our current size, we are especially grateful for the occasional legacy, and very much appreciate our individual donors who continue their regular donations. Furthermore, a number of Trusts and larger individual donors have repeated previous grants to TB Alert, reflecting a trust in our ability to continue valuable work ensuring access to treatment and support for individuals affected by TB in both the UK and India.

FINANCIAL REVIEW

Financial position

Thanks to a legacy received near the end of the previous financial year, the year 2023-24 saw a reduced drain on reserves. Nonetheless, our resources continued to be insufficient to allow us to begin hiring full-time staff again and we continue to operate with only 3 very part-time paid individuals and a voluntary Executive Trustee, all working from home.

Our income totalled £58 237, and resources expended were £67 543 of which all but £2 390 was used on direct charitable purposes.

Fundraising

We would like to thank all the individuals, trusts and foundations that have contributed to our work in the UK and overseas throughout 2023-24. Our donors have been critical in supporting our programmes and services, helping to change the lives of our beneficiaries.

Reserves policy

TB Alert's reserves policy is to hold reserves equal to a minimum of four months' salary, premises and core administration costs. In the second half of 2020, given the challenging operating environment due to the pandemic, our reserves came very close to these minimum requirements. Trustees, therefore, decided to significantly reduce operations. As a result, the organisation remained, and continues to be, a going concern.

The legacy combined with our reduced cost base have ensured we are now operating above our minimum reserve requirements. We continue to push forward to deliver on our purpose of fighting TB.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity was established as a company on 30 July 1998 and as a charity on 8 October 1998. It exists to promote awareness of tuberculosis and to support measures to advance the care and treatment of individuals affected by the disease worldwide.

The Charity is registered with the Charity Commission under No. 1071886 in the original name of TB Alert.

The Charity is a company limited by guarantee registered in England and Wales under No. 03606528. The Charity is governed by its Memorandum and Articles of Association which require that it has a minimum of three Trustees but specify no maximum.

Members' liability

Each member has undertaken to contribute a maximum of £10 in the event of the Charity being wound up.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New Trustees are elected at the TB Alert Annual General Meeting. One third of the Board are subject to re-appointment each year, thus Trustees are normally appointed for a period of three years. The Trustees may co-opt a person who is willing to be a Trustee during the year. These Trustees are identified by personal enquiry or through advertisement. A Trustee so appointed will hold office only until the next Annual General Meeting at which point they can be proposed for reappointment.

Organisational structure

The Trustees are responsible for the governance of TB Alert. The aim is to include within the trustee body a range of skills and experience appropriate to the aims and management of the Charity. Currently the trustee body includes people with relevant medical, community health, international programmes, advocacy, organisational management, and financial skills. The Trustees with medical and community health experience are leading practitioners in the field of tuberculosis. They also provide a link with charities, pharmaceutical companies and medical societies working in related fields.

Among the Trustees there are 2 TB survivors, 3 doctors, 1 nurse, 3 experienced managers of the voluntary sector, 4 women and 4 men.

Induction and training of new trustees

New Trustees are provided with induction materials describing the legal basis and activities of the Charity and outlining their responsibilities.

Wider network

TB Alert follows the International Union against Tuberculosis and Lung Disease (IUATLD) and is affiliated with the global Stop TB Partnership, the other members of which are organisations around the World with consistent aims. These relationships do not impact on the governance of TB Alert.

Related parties

TB Alert works closely with its sister organisation, TB Alert India, based in Hyderabad. TB Alert contributes towards the core costs of TB Alert India. Funds raised by TB Alert for projects in India are channelled via TB Alert India which either implements these programmes directly or delivers them through partner NGOs, in which case TB Alert India monitors activities and performance and provides technical assistance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03606528 (England and Wales)

Registered Charity number

1071886

Registered office

44 Grand Parade
Brighton
East Sussex
BN2 9QA

Trustees

Dr P Davies
Mr P J Sommerfeld
Mr P Varma
Dr M Dediccoat
Ms J Dosanjh-Elton
Dr S Ahmad
Ms S Chawla
Ms L Brogelli

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dr Shona F Wardrop C.A.
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Solicitors

Laytons
Pinners Hall
105-108 Old Broad Street
London
EC2N 1ER

Bankers

HSBC Bank plc
31 Euston Road
London
NW1 2ST

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr P J Sommerfeld - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TB ALERT**

Independent examiner's report to the trustees of TB Alert ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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').

Having satisfied myself that the accounts of the Company are not required to be audited 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Dr Shona F Wardrop C.A.
The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

TB ALERT**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	39,027	12,000	51,027	86,866
Charitable activities	4				
UK Programmes		4,962	-	4,962	10,424
Investment income	3	2,248	-	2,248	586
Total		<u>46,237</u>	<u>12,000</u>	<u>58,237</u>	<u>97,876</u>
EXPENDITURE ON					
Raising funds	5	2,343	-	2,343	1,042
Charitable activities	6				
UK Programmes		12,594	-	12,594	14,234
International Programmes		52,606	-	52,606	54,941
Total		<u>67,543</u>	<u>-</u>	<u>67,543</u>	<u>70,217</u>
NET INCOME/(EXPENDITURE)		(21,306)	12,000	(9,306)	27,659
RECONCILIATION OF FUNDS					
Total funds brought forward		141,544	6	141,550	113,891
TOTAL FUNDS CARRIED FORWARD		<u><u>120,238</u></u>	<u><u>12,006</u></u>	<u><u>132,244</u></u>	<u><u>141,550</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	12	2,168	-	2,168	6,987
Cash at bank		121,794	12,006	133,800	138,237
		<u>123,962</u>	<u>12,006</u>	<u>135,968</u>	<u>145,224</u>
CREDITORS					
Amounts falling due within one year	13	(3,724)	-	(3,724)	(3,674)
		<u>120,238</u>	<u>12,006</u>	<u>132,244</u>	<u>141,550</u>
NET CURRENT ASSETS					
		<u>120,238</u>	<u>12,006</u>	<u>132,244</u>	<u>141,550</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>120,238</u>	<u>12,006</u>	<u>132,244</u>	<u>141,550</u>
NET ASSETS					
		<u>120,238</u>	<u>12,006</u>	<u>132,244</u>	<u>141,550</u>
FUNDS					
	14			120,238	141,544
Unrestricted funds				12,006	6
Restricted funds				<u>132,244</u>	<u>141,550</u>
TOTAL FUNDS					
				<u>132,244</u>	<u>141,550</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr P J Sommerfeld - Trustee

The notes form part of these financial statements

TB ALERT

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations receivable in respect of specific restricted expenditures are recognised as income in the period in which the relevant expenditure occurs or as specified by the donor.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

For legacies, entitlement is taken as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

All other donations and gifts are accounted for when they are received. Tax recoverable on gift aid donations received is provided in full in the period in which the donation is received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of generating funds

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

Charitable activities

Project grant expenditure is charged to the Statement of Financial Activities when a constructive obligation exists, notwithstanding that they may be paid in future periods. All other expenditure is recognised in the period in which it is incurred.

Allocation and apportionment of costs

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure is allocated to areas of activity where the cost relates directly to that area, with salaries allocated based on time spent. The five areas of activity are: UK programmes, international programmes, advocacy programmes, fundraising, and governance.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company 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 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 to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

TB ALERT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. DONATIONS AND LEGACIES		2024	2023
		£	£
Trusts and Foundations		25,126	13,375
Donations		22,658	18,771
Gift aid		3,243	2,871
Legacies		-	51,849
		<u>51,027</u>	<u>86,866</u>
3. INVESTMENT INCOME		2024	2023
		£	£
Deposit account interest		<u>2,248</u>	<u>586</u>
4. INCOME FROM CHARITABLE ACTIVITIES		2024	2023
	Activity	£	£
UK Programmes	UK Programmes	<u>4,962</u>	<u>10,424</u>
5. RAISING FUNDS			
Raising donations and legacies		2024	2023
		£	£
Fundraising costs		<u>2,343</u>	<u>1,042</u>
6. CHARITABLE ACTIVITIES COSTS			
		2024	2023
		£	£
Direct Cost			
UK Programmes		12,594	38,000
International Programmes		<u>52,606</u>	<u>31,175</u>
		<u>65,200</u>	<u>69,175</u>

TB ALERT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Programme activities, including staff and associated costs	9,149	11,641
Organisational costs	2,365	1,257
Programme activities	52,606	55,257
Accounts scrutiny costs	1,080	1,020
	<u>65,200</u>	<u>69,175</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent Examination	<u>1,080</u>	<u>1,020</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	79,790	7,076	86,866
Charitable activities			
UK Programmes	10,424	-	10,424
Investment income	586	-	586
Total	<u>90,800</u>	<u>7,076</u>	<u>97,876</u>
EXPENDITURE ON			
Raising funds	1,042	-	1,042
Charitable activities			
UK Programmes	14,234	-	14,234
International Programmes	23,766	31,175	54,941
Total	<u>39,042</u>	<u>31,175</u>	<u>70,217</u>

TB ALERT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	51,758	(24,099)	27,659
Transfers between funds	(8,071)	8,071	-
Net movement in funds	43,687	(16,028)	27,659
RECONCILIATION OF FUNDS			
Total funds brought forward	97,857	16,034	113,891
TOTAL FUNDS CARRIED FORWARD	<u>141,544</u>	<u>6</u>	<u>141,550</u>

11. STAFF COSTS

The charity has no employees but has 3 part time people acting as paid independent providers of services.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	500	4,962
Other debtors	1,450	2,025
Prepayments and accrued income	218	-
	<u>2,168</u>	<u>6,987</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,673	-
Accruals and deferred income	1,051	3,674
	<u>3,724</u>	<u>3,674</u>

14. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	141,544	(21,306)	120,238
Restricted funds			
Ukraine Appeal	6	-	6
TB Mucin Research	-	12,000	12,000
	<u>6</u>	<u>12,000</u>	<u>12,006</u>
TOTAL FUNDS	<u>141,550</u>	<u>(9,306)</u>	<u>132,244</u>

TB ALERT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,237	(67,543)	(21,306)
Restricted funds			
TB Mucin Research	12,000	-	12,000
TOTAL FUNDS	<u>58,237</u>	<u>(67,543)</u>	<u>(9,306)</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	97,857	51,758	(8,071)	141,544
Restricted funds				
India - Delhi Divine Project	16,034	(24,105)	8,071	-
Ukraine Appeal	-	6	-	6
	<u>16,034</u>	<u>(24,099)</u>	<u>8,071</u>	<u>6</u>
TOTAL FUNDS	<u>113,891</u>	<u>27,659</u>	<u>-</u>	<u>141,550</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,800	(39,042)	51,758
Restricted funds			
India - Delhi Divine Project	5,000	(29,105)	(24,105)
Ukraine Appeal	2,076	(2,070)	6
	<u>7,076</u>	<u>(31,175)</u>	<u>(24,099)</u>
TOTAL FUNDS	<u>97,876</u>	<u>(70,217)</u>	<u>27,659</u>

14. MOVEMENT IN FUNDS - continued

Delhi Divine Project: Programme for community awareness of TB, and support to individuals affected, in a population of 500 000 in the Northern suburbs of Delhi.

Ukraine Appeal: An Appeal to supporters of TB Alert following the Russian invasion of Ukraine, for humanitarian support. The funds received were used for improvements at a centre for internally displaced children in the city of Poltava.

TB Mucin Research: These funds are restricted to work investigating the properties of TBmucin, a possible alternative to anti biotics for the treatment of TB.

15. CONTINGENT LIABILITIES

The balances on the restricted funds will be used to continue to fund the project to which they relate. In the unlikely event that the project is terminated, the balance will be repayable to the original funder where applicable. It is not possible to evaluate the potential liability that may arise in this situation.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.