



CDH UK

FINANCIAL STATEMENTS

7 JUNE 2021

Charity Number 1106065

Scottish Charity Commission SC042410



Spenser Wilson
Chartered Accountants & Business Advisers

CDH UK

FINANCIAL STATEMENTS

YEAR ENDED 7 JUNE 2021

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CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 7 June 2021.

Chair's report

Dear Members, supporters and friends

It has been a pleasure working with you all again this year and to guide the charity through what has been another year of uncertainty and strange waters. I had hoped this time last year that we would have been back to normal, but unfortunately, we are still in the grasp of the COVID-19 pandemic. Whilst here in the UK we are seeing the lockdown ease and the figures improving, sadly elsewhere in the world we are witnessing some devastating situations. We will continue to support our families through the pandemic and to help how and where we can.

This particular financial year was in some respects surprising, in that we had assumed a drastic drop in voluntary income, when as you will hear in the Treasurer's report this was not the case. This is down to the amazing generosity that we are continuously afforded by our supporters, and we hope that this support continues to enable us to carry out our vital work.

We also welcomed new Committee members to strengthen our management and I am truly grateful for their unwavering commitment to the charity and for supporting those affected by CDH.

Despite the challenges we have faced, CDH UK has continued to strengthen its office and collaborations and a new member was welcomed into IDEA Alliance; a network that we founded in 2017 to align with our work within ERNICA. Due to the rare aspect of the conditions that we represent it is extremely difficult to reach out to other organisations as they are extremely few and far between. We continue to press on though and deliver what we set out to do.

We had hoped to bring you some further updates on the mobile app development, but sadly due to the current situation with Covid-19 and the impact this has had on the developer, we are sadly no further forward. We have made a decision to give the current developer extra time to produce Version 1 of the app, but also to prepare to put a call out for a new developer should this become necessary over the next couple of months.

We are very pleased to say that other than this, our aims and goals have been achieved and our vision of further research and support resources has been realised and our impact statement was released as a lay friendly way to summarise our achievements and is available on our website.

The results of the important TOTAL trial are imminent, and we look forward to the results. Sadly, one of the trials that we have funded has had to be put on hold due to the difficulties in attracting enough centre participants, but our research partner GOSHCC is monitoring the situation for us and the Principal Investigator continues to look at ways to continue forward with the trial despite setbacks. We have been working with researchers to secure new research and we hope to bring details of this to you over the coming months along with another appeal to secure more funds for future research projects.

Our services have continued to operate through out and we are currently working on a new financial scheme to help families even more with the challenges that a CDH diagnosis can bring.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

We often hear the saying 'our work here is done', but in the third sector this is rarely the case. Even if we were to find the cause of CDH tomorrow, there would be no guarantee that we could prevent it. Even if we could, there would be those who slipped through the net. CDH UK is a vital resource of support and advocacy for many. A voice for patients globally and a case for support. Thank you to each and every one of you for your support; donors, patients, families, organisations, Clinicians, researchers, you are all a part of our evolving story.

However, a special thank you goes to my team who have been a source of support to me through another year in office. You are truly the A team.

Thank you.

Beverley Power

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	CDH UK
Charity registration number	1106065
Principal office	The Denes Lynn Road Tilney All Saints Kings Lynn PE34 4RT Norfolk
The Trustees	Mrs Beverley Power (Chair) Mrs Brenda Lane Mrs Donna Fahey
Governing Committee	Mrs Katie Chapman (Secretary) Mrs Sarah Hill (Treasurer) (appointed 20/07/20) Mrs K. Laird (resigned 20/07/2020) Ms Rachel Richmond Mrs Clare Holmes Mr Martin Mander
Medical Advisory Panel	Mr Carl Davis -York Hill Mr Gregor Walker-York Hill Professor Paul Losty-Liverpool Womens/Alder Hey Professor Jan Deprest
Patrons (medical)	Professor Jan Deprest Professor Paul Losty Professor Paola De Coppi Professor Kypros Nicolaides Professor Dick Tibboel
Family Liaison Volunteers	Kent Oxfordshire Norfolk South Wales Mid Wales West Yorkshire East Riding of Yorkshire South Yorkshire Cambridge Cumbria Republic of Ireland Central Scotland Lincolnshire Derbyshire Surrey Lancashire

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

The areas covered by the volunteers can alter during the course of the year.

Bereavement Buddies	Cornwall East Yorkshire West Yorkshire Republic of Ireland Merseyside Lincolnshire
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

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TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

CDH UK is a registered charity No. 1106065, registered on 28 September 2004, and is governed by its constitution adopted 28 June 2003 as amended on 27 February 2011. The overall responsibility for CDH UK rests with the Trustees of the charity. The board met on seven occasions. Which includes the AGM. Recruitment of trustees is through advertising to families who have a personal experience of CDH in the first instance and then to the wider public.

There was one resignation of Trustees or Officers

Mrs Kerrie Laird resigned.

Ms Sarah Hill was appointed as Treasurer following the resignation of Mrs Kerrie Laird.

Trustee Induction and Training

Induction of Trustees is largely through informal discussion with new recruits. Trustees are supplied with an agreed policy defining the trustees' roles and responsibilities together with a copy of the constitution and a Trustee Handbook.

Risk Management

The board of management is aware and has assessed the risks to which the Charity is exposed and has taken reasonable steps to ensure the Charity's safety and good reputation. As the charity grows systems or procedures are being established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors and systems are in place to ensure that DBS checks have been carried out on any persons working with children. The charity also holds insurance.

OBJECTIVES AND ACTIVITIES

The aims of the charity are: -

- a) To support patients, families and healthcare professionals and others affected by CDH as effectively as possible.
- b) To offer information, advice, and news on all aspects of CDH.
- c) To raise awareness of CDH.
- d) To contribute where possible, and further study and research into better management and treatment of CDH and to assist in finding the cause and prevention of CDH.

CDH UK operates mainly in England, Wales, Scotland, Northern Ireland and the Republic of Ireland, but has no boundaries in terms of where it can operate and therefore carries out work internationally.

CDH UK supports its families and medical professionals in the following ways:

Information

We operate a Freephone support line which anybody can call if they want support and to find out more about CDH. This is very often a person's first point of contact upon diagnosis. We also develop and maintain a helpful and informative website and various Social Media platforms. In addition, we produce an annual Magazine called The CDH Magazine - 'the hole story', which informs the reader of our activities throughout the year, research findings in lay terms and features patient stories. An Introduction to CDH Booklet and a free support pack for newly diagnosed families are also available.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

Emotional support

Accessed through a support line and a number of closed Facebook groups and referrals made to other third parties (suitable for the needs of the end user) such as bereavement counselling which we outsource for up to 12 months' in duration. Facebook groups are as follows:

1. Expectant parents group
2. Raising children with CDH - birth to adulthood
3. Adult support group (16 onwards).
4. Bereavement group
5. Dads support group

Meetings

Each year we hold family get togethers in different parts of the country so that families can meet other families in similar situations, that are also attended by Healthcare Professionals and other interested third parties.

Financial support

We offer financial assistance schemes as follows:

1. Home 2 Hospital scheme - to help families with the cost of travelling backwards and forwards to the hospital and parking costs and in cases of extreme need such as emergency accommodation.
2. Help 4 Home scheme - where families can apply for funding help for things like special buggies, walking aids and portable breathing treatments and laundry equipment.
3. Help 4 Holidays scheme - to help families access a family holiday or short break by helping with costs such as additional holiday insurance premiums, portable oxygen whilst away or any other aids whilst away.
4. Memory Box provision - For our bereaved families, we provide a personalised memory keepsake box to keep personal items in.
5. Forget me not Fund - This provides grants to help with Funeral costs, burial Plot, headstone or memorial stone/plaque and general memorial items (at the Committees jurisdiction).
6. Counselling 4 CDH - Funding private counselling sessions for Bereavement, Anxiety, PTSD or any other counselling need relating to a CDH diagnosis and consequential mental health problems.

Research Fund-

We have donated over half a million pounds to date to various research projects (see Research section for more information) and we continue to raise funds for our research fund. We partner with GOSHCC who act as Grant monitor for the funds granted.

ACHIEVEMENTS AND PERFORMANCE

CDH UK is funded purely through donations made by families, individuals, and companies in the general community. During this financial year, we have held a variety of public fundraising events which included:

- Bake 4 Babies
- CDH Teach Shirt
- Ballon Races
- 25 together 4 CDH UK
- 5K Your Way 4 CDH UK
- Christmas snowflake appeal.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

Unfortunately, due to the Covid-19 pandemic we were unable to host further planned face to face Get Togethers or planned face to face fundraising events following government guidelines.

We instead hosted a very successful Virtual Great Get Together online using Zoom meetings platform. This was attended by patients, families, Clinicians, and academic researchers, which was educational for all involved.

Many of our supporters and families held 'in aid' of events across the UK and Scotland. Some of these took place during CDH awareness month in June.

On awareness day on June 28th we held an annual Social Media awareness campaign JoinInJune4CDH where we encouraged participants to join in a Tik Tok challenge and we also held a virtual fundraising event.

The main Events in this financial year for CDH UK was the Great Get Together

This has enabled us to continue with our good work and to improve our services and resources, to provide quality information on CDH and to stay in line with our WE-CARE Research Strategy. This has impacted on outcomes for patients, their families and healthcare providers.

All the things we provide are done with due regard to the commissions public benefit guidance.

Research

During this financial period, we have continued to look at new research projects to participate in and potentially fund.

We authored and published our first paper titled **Long-term feeding issue and its impact on the daily life of congenital diaphragmatic hernia survivors: results of the first patient-led survey**. And we co-authored other papers and articles including:

What should we tell parents? Congenital diaphragmatic hernia

Study protocol: a core outcome set for perinatal interventions for congenital diaphragmatic hernia

We assisted further with the TOTAL Trial by sitting on the Data Monitoring and Safety Committee (DMSC) for both the Severe trial and Moderate trial and assisting with patient information and delivery of results.

We are working on developing Core Outcome Sets for CDH with one of our Patron's Professor Jan Depreest, Simen Vergote and our funded researcher Neeltje Crombag.

We are also working on the Development of standard definitions and grading for maternal and fetal adverse event terminology with UCL and other UK charities.

The research projects which we invested in previously are either still ongoing or have now ended.

Building a functional muscle to repair congenital diaphragmatic hernia - Professor Paolo De Coppi - UCL Institute of Child Health - Ongoing

Long term health and health service use in children and adults with congenital diaphragmatic hernia.- Dr Neil Patel - Royal Hospital for Children - Glasgow - Completed

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TRUSTEES' ANNUAL REPORT *(continued)*

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Congenital Diaphragmatic hernia: Inhaled NO vs intravenous Sildenafil (CODINOS) trial - Professor Dick Tibboel - Sophia Children's Hospital, Rotterdam - Ongoing (extended)

Prenatal maternal sildenafil administration to prevent pulmonary hypertension due to congenital diaphragmatic hernia: final preclinical steps to a clinical trial - Professor Jan Deprest - Leuven, Belgium - Ongoing (extended)

Growing up after surgery for CDH problems for life? - Hanneke Ljsselsstijn - ERASMUS MC, Netherlands.

In addition to funding and carrying out our own research, we have also participated in the following networks and research programmes

CDH UK was a member of the DSMC (Data Safety Monitoring Committee) for the TOTAL trial.

CDH UK collaborated with the Global Paedsurg project and was consulted to help with the design of the study protocol and data collection tool. The protocol was published in the BMJ in 2019. The results will be published in 2021.

CDH UK has taken part in meetings online as a founding member of the European Reference Network on rare inherited and congenital anomalies (ERNICA), a board member and Scientific Committee member, as a member of the Research & Registries working Group and Fetal and Pregnancy Group, to represent CDH patient and family groups for ERNICA and to help to build a European standard for care and support groups in Europe using the CDH UK best practices and exacting standard.

CDH UK also:

- Represented bereaved families by becoming a member of the Baby Loss Awareness Alliance.
- Continued to be involved with the GIFT - Surg Patient and Public Advisory Group and attended meetings throughout the year
- Continued to work with EURORDIS by representing CDH patients as an ePAG.
- Participated in a forum at Westminster discussing Maternity Services in England
- Attended the 31st ERTC workshop
- Invited to speak at the UCL Fetal Medicine meeting
- Took part in a WEISS surgical stand off event as a panellist
- Attended public engagement workshops

Projects

A new CDH UK short information film was produced; to be launched on CDH Awareness Day 2021.

CDH UK continued to phase 2 of its mobile app development and tested out a first prototype, which was considered non-viable by the developers. We are now looking at ways to improve the app development and are currently in talks with new developers.

We continued the development of a feeding information booklet and school starter pack, both of which are due for public consultation in 2021 and launch.

We undertook a review of our website and made some improvements; this work is ongoing.

We worked on a design for new 'teach shirts' launched in readiness for CDH Awareness Month 2021.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

Awareness

Awareness month is June and awareness day is 28th June. This was recognised this year by a national Social Media campaign, fundraising initiatives, a series of podcast productions and a series of virtual CDH Chat Cafes.

We developed window posters and new car stickers.

Launched the CDH Teach Shirt.

We also took part in the annual BLAW week (Baby Loss Awareness Week), World Birth Defects Day, Rare Disease Day, Mental Health Awareness Week, Charity Fraud Awareness Week.

We also had a correspondence published in **The Lancet** titled **A no-deal Brexit will be detrimental to people with rare diseases**.

This has encouraged further research and impacted on outcomes and the reputation of the charity in a positive way.

Public Benefit Statement

All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

FINANCIAL REVIEW

Transactions and Financial Position

There was a deficit for the year of £192,738 (2020 - £92,510 surplus). Reserves at the end of the year were £441,223 (2020 - £633,961) including a designated fund of £78,544 and a restricted fund of £328,423. Free reserves amounted to £34,256 which are used to finance additional projects, trading in the ensuing year and as backup reserve.

The charity has unpaid volunteers to help run its various activities.

Investment policy

The charity retains a prudent amount in general reserves each year most of which are to be spent in the short term. However, the charity is accumulating funds in a designated fund for medical research. Having considered the options available, the Management Committee has decided to invest these funds in a high interest bearing account.

Reserves policy

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to cover management and administration and support costs to enable the charity to continue its current activities in the event of a significant decline in funding. Three months expenditure amounts to approximately £20,000 and the total unrestricted funds excluding designated funds are £34,256, any surplus funds will be used towards further research.

Principal funding sources

The principal sources of income were donations and fundraising.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2021

PLANS FOR FUTURE PERIODS

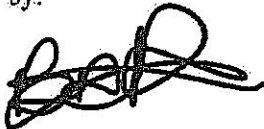
The Charity's plans for the coming financial year are as follows:

- To complete Phase 3 & 4 of the mobile app and to launch a version 2 prototype by early 2022.
- To carry out a second inhouse survey to better understand CDH & Covid-19.
- To organise a face to face Get Together
- To become PIF Tick accredited; a scheme to accredit and recognise our published information
- To continue to encourage membership into IDEA Alliance, which we founded to hopefully attract more projects and research due to the similarity of these conditions and their complications to CDH and to collaborate with other likeminded organisations, to effect better patient outcome.
- To continue to collaborate with research initiatives and other CDH organisations.
- To look into new and innovative ways of fundraising.
- To continue to develop and improve the charity framework & policies.
- To issue a new call out for research funding applications.
- To attend the 2022 international CDH workshop hosted in Scotland by the CDH Euro Consortium and CDH Registry Group.
- To work towards establishing better links to GP's and midwives.

All our future plans are intended to impact on the framework and efficacy of the charity to in turn impact on the support, care, services and outcomes for patients and their families.

We would like to take this opportunity to thank all supporters and donors of our cause.

The trustees' annual report was approved on 4 March 2022 and signed on behalf of the board of trustees by:



MRS BEVERLEY POWER
Trustee

CDH UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CDH UK

YEAR ENDED 7 JUNE 2021

I report to the trustees on my examination of the financial statements of CDH UK (the charity) for the year ended 7 June 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity 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 2011 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.



MRS E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

4 March 2022

CDH UK**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 7 JUNE 2021**

		Unrestricted	2021 Restricted	Total funds	2020 Total funds
	Note	funds £	funds £	£	£
Income and endowments					
Donations and legacies	4	63,842	—	63,842	112,311
Other trading activities	5	6,836	—	6,836	24,424
Investment income	6	391	7,825	8,216	532
Total income		<u>71,069</u>	<u>7,825</u>	<u>78,894</u>	<u>137,267</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	13,893	—	13,893	8,795
Expenditure on charitable activities	8,9	65,891	191,848	257,739	35,962
Total expenditure		<u>79,784</u>	<u>191,848</u>	<u>271,632</u>	<u>44,757</u>
Net (expenditure)/income and net movement in funds		<u>(8,715)</u>	<u>(184,023)</u>	<u>(192,738)</u>	<u>92,510</u>
Reconciliation of funds					
Total funds brought forward		121,515	512,446	633,961	541,450
Total funds carried forward		<u>112,800</u>	<u>328,423</u>	<u>441,223</u>	<u>633,961</u>

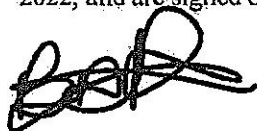
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 22 form part of these financial statements.

CDH UK**STATEMENT OF FINANCIAL POSITION****7 JUNE 2021**

		2021		2020	
	Note	£	£	£	£
FIXED ASSETS					
Intangible assets	15		2,144		3,218
CURRENT ASSETS					
Stocks	16	4,245		4,612	
Debtors	17	19,483		5,546	
Cash at bank and in hand		<u>613,028</u>		<u>621,784</u>	
		636,756		631,942	
CREDITORS: amounts falling due within one year	18	<u>197,677</u>		<u>1,200</u>	
NET CURRENT ASSETS			<u>439,079</u>		<u>630,742</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>441,223</u>		<u>633,960</u>
NET ASSETS			<u>441,223</u>		<u>633,960</u>
FUNDS OF THE CHARITY					
Restricted funds			328,423		512,446
Unrestricted funds			<u>112,800</u>		<u>121,515</u>
Total charity funds	20		<u>441,223</u>		<u>633,961</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 March 2022, and are signed on behalf of the board by:



MRS BEVERLEY POWER
Trustee

The notes on pages 14 to 22 form part of these financial statements.

CDH UK

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 7 JUNE 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Denes, Lynn Road, Tilney All Saints, Kings Lynn, Norfolk, PE34 4RT.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are 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.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. ACCOUNTING POLICIES *(continued)***Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website development	-	33% reducing balance
Mobile app	-	33% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

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

CDH UK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2021

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
DONATIONS				
Donations	8,047	8,047	28,374	28,374
My charity page	3,713	3,713	—	—
Enthuse (formerly Charity checkout)	11,257	11,257	20,751	20,751
Virgin Money Giving	13,606	13,606	14,409	14,409
Gift aid receipts	4,464	4,464	5,818	5,818
Facebook	22,755	22,755	42,959	42,959
	<u>63,842</u>	<u>63,842</u>	<u>112,311</u>	<u>112,311</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	527	527	22,498	22,498
Charity boxes	1,237	1,237	—	—
Awareness merchandise	5,072	5,072	1,926	1,926
	<u>6,836</u>	<u>6,836</u>	<u>24,424</u>	<u>24,424</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>7,825</u>	<u>7,825</u>	<u>532</u>	<u>532</u>

7. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Event costs	—	—	4,802	4,802
Promotional expenses	<u>13,893</u>	<u>13,893</u>	<u>3,993</u>	<u>3,993</u>
	<u>13,893</u>	<u>13,893</u>	<u>8,795</u>	<u>8,795</u>

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2021

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Home 2 Hospital	2,937	—	2,937	3,458
Memory boxes	257	—	257	719
Forget Me Not	3,908	—	3,908	3,416
Help 4 Home	1,212	—	1,212	—
Medical research	25,000	191,848	216,848	—
Help 4 Holidays	—	—	—	2,242
Newsletter	—	—	—	1,440
Awareness campaign	948	—	948	1,200
Support costs	31,629	—	31,629	23,487
	<u>65,891</u>	<u>191,848</u>	<u>257,739</u>	<u>35,962</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Home 2 Hospital	2,937	—	15,174	18,111	7,458
Memory boxes	257	—	826	1,083	1,552
Forget Me Not	3,908	—	12,581	16,489	7,368
Help 4 Home	1,212	—	—	1,212	—
Medical research	—	216,848	—	216,848	10,721
Help 4 Holidays	—	—	—	—	4,836
Newsletter	—	—	—	—	1,440
Awareness campaign	948	—	3,048	3,996	2,587
	<u>9,262</u>	<u>216,848</u>	<u>31,629</u>	<u>257,739</u>	<u>35,962</u>

CDH UK**NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 7 JUNE 2021**

Medical research during 2021 related to grants awarded to:

	2021	2020
	£	£
KU Leuven University	25,000	—
Dr N Patel	12,052	—
Professor J Deprest	91,183	—
Professor D Tibboel	88,613	—
	<u>216,848</u>	<u>—</u>

The charity agreed to funding for KU Leuven University to carry out research titled 'Developing patient centred care for counselling prospective parents faced with a prenatal diagnosis of CDH.

Dr N Patel - Long term health and health service use in children and adults with congenital diaphragmatic hernia. Royal Hospital for Children - Glasgow

Grant awarded to Professor J Deprest for the research project Congenital Diaphragmatic hernia: Inhaled NO vs intravenous Sildenafil (CODINOS).

Grant awarded to Professor D Tibboel for the research project Prenatal maternal sildenafil administration to prevent pulmonary hypertension due to congenital diaphragmatic hernia: final preclinical steps to a clinical trial.

10. ANALYSIS OF SUPPORT COSTS

	Total 2021	Total 2020
	£	£
Communications and IT	181	183
Travel costs	753	10,982
Insurance	424	578
Stationery and office costs	7,351	5,426
Amortisation	13,212	1,608
Outsourced telephone support	425	405
Online donations fees	947	2,700
Professional fees	5,683	—
Accountancy	2,609	1,500
Bank charges	44	105
	<u>31,629</u>	<u>23,487</u>

11. NET (EXPENDITURE)/INCOME

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

	2021	2020
	£	£
Amortisation of intangible assets	<u>13,212</u>	<u>1,608</u>

CDH UK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2021

12. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,520</u>	<u>1,500</u>

13. STAFF COSTS

The charity did not have any employees throughout this or the previous period.

14. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Travel expenses totalling £533 have been reimbursed to one trustees during the year ended 7 June 2021 (2020- £2,079)

15. INTANGIBLE ASSETS

	Website £	Mobile App £	Total £
Cost			
At 8 June 2020	4,826	—	4,826
Additions	—	12,138	12,138
At 7 June 2021	<u>4,826</u>	<u>12,138</u>	<u>16,964</u>
Amortisation			
At 8 June 2020	1,608	—	1,608
Charge for the year	1,074	12,138	13,212
At 7 June 2021	<u>2,682</u>	<u>12,138</u>	<u>14,820</u>
Carrying amount			
At 7 June 2021	<u>2,144</u>	<u>—</u>	<u>2,144</u>
At 7 June 2020	<u>3,218</u>	<u>—</u>	<u>3,218</u>

16. STOCKS

	2021 £	2020 £
Raw materials and consumables	<u>4,245</u>	<u>4,612</u>

CDH UK**NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 7 JUNE 2021****17. DEBTORS**

	2021	2020
	£	£
Prepayments and accrued income	6,072	408
Online giving donations	5,434	4,302
Other debtors	152	836
	<u>11,658</u>	<u>5,546</u>

18. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,980	–
Accruals and deferred income	2,849	1,200
	<u>5,829</u>	<u>1,200</u>

19. DEFERRED INCOME

	2021	2020
	£	£
Amount deferred in year	<u>1,434</u>	<u>–</u>

20. ANALYSIS OF CHARITABLE FUNDS**Unrestricted funds**

	At 8 June 2020	Income	Expenditure	Transfers	At 7 June 2021
	£	£	£	£	£
General funds	53,361	70,679	(79,784)	(10,000)	34,256
Medical research fund	68,154	390	–	10,000	78,544
	<u>121,515</u>	<u>71,069</u>	<u>(79,784)</u>	<u>–</u>	<u>112,800</u>

	At 8 June 2019	Income	Expenditure	Transfers	At 7 June 2020
	£	£	£	£	£
General funds	36,354	136,763	(44,756)	(75,000)	53,361
Medical research fund	42,650	504	–	25,000	68,154
	<u>79,004</u>	<u>137,267</u>	<u>(44,756)</u>	<u>(50,000)</u>	<u>121,515</u>

The Medical research fund was earmarked by the trustees to contribute towards further study and research into better management and treatment of CDH, and to assist in finding the cause and prevention.

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES (continued)

YEAR ENDED 7 JUNE 2021

Restricted funds

	At 8 June 2020	Income	Expenditure	Transfers	At 7 June 2021
	£	£	£	£	£
Medical research fund	<u>512,446</u>	<u>7,825</u>	<u>(191,848)</u>	<u>—</u>	<u>328,423</u>

	At 8 June 2019	Income	Expenditure	Transfers	At 7 June 2020
	£	£	£	£	£
Medical research fund	<u>462,446</u>	<u>—</u>	<u>—</u>	<u>50,000</u>	<u>512,446</u>

The funds held in restricted funds of £328,423 are in respect of GOSHCC who act as grant monitor for these funds (see note 9).

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Intangible assets	2,144	—	2,144
Current assets	116,485	328,423	444,908
Creditors less than 1 year	<u>(5,829)</u>	<u>—</u>	<u>(5,829)</u>
Net assets	<u>112,800</u>	<u>328,423</u>	<u>441,223</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Intangible assets	3,218	—	3,218
Current assets	119,496	512,446	631,942
Creditors less than 1 year	<u>(1,200)</u>	<u>—</u>	<u>(1,200)</u>
Net assets	<u>121,514</u>	<u>512,446</u>	<u>633,960</u>

22. CAPITAL COMMITMENTS

Capital expenditure contracted for but not provided for in the financial statements is as follows:

	2021	2020
	£	£
Intangible assets	<u>8,640</u>	<u>12,138</u>

The charity entered into a contract to produce a CDH public information film to raise awareness. The amount of expenditure incurred after date was £8,640.

23. RELATED PARTIES

There were no disclosable related party transactions in either the current or the prior year.