

CDH UK

FINANCIAL STATEMENTS

7 JUNE 2022

Charity Number 1106065

Scottish Charity Commission SC042410



Spenser Wilson
Chartered Accountants & Business Advisers

CDH UK

FINANCIAL STATEMENTS

YEAR ENDED 7 JUNE 2022

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CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 7 June 2022.

Chair's report

Dear Members, supporters and friends

Thank you to all of our supporters and donors during this financial year. You have enabled the charity to further its aims and to support many new families receiving a CDH diagnosis.

Our main achievement during this financial year was the development of more family resources and in particular a visual resource for children starting nursery/school or other attended activities away from the home care setting and a patient journey infographic.

The CDH Patient journey infographic was developed following a few years of research and we were honoured to have been invited to present this at the CDH 2022 medical symposium in Glasgow in April 2022. This work was submitted for publication in an international scientific journal following the conference.

We were excited and pleased to have held our first face to face family Get Together in Milton Keynes following Covid 19 in June 2022 and are now making plans for our 2023 event.

I feel very privileged to have supported families, healthcare professionals, researchers and fellow volunteers for another year in my capacity as Chairperson and more importantly as a family member affected by CDH. Together we can do more and together we can make the CDH Journey a less lonely one with more positive experiences.

Have a lovely year!

Beverley Power

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	CDH UK
Charity registration number	1106065
Scottish Charity Commission	SC042410
Principal office	The Denes Lynn Road Tilney All Saints Kings Lynn PE34 4RT Norfolk
The trustees	Mrs Brenda Lane Mrs Beverley Power (Chair) Mrs Donna Fahey
Governing committee	Mrs Sarah Hill (Treasurer) Mrs Katie Chapman (Secretary) Ms Rachel Richmond Mrs Kerrie Laird 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

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

Family Liason Volunteers

The areas covered by the volunteers can change during the course of the year and volunteers are also subject to change.

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

Bereavement Buddies

Cornwall
East Yorkshire
West Yorkshire
Republic of Ireland
Merseyside
Lincolnshire
Scotland

Bank

TSB
1 Tuesday Market Place
Kings Lynn
Norfolk
PE30 1JU

Independent examiner

Mrs E A Short FCA
Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

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.

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 and to improve outcomes and quality of life.
- e) To support adult survivors 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 plus other resources for use throughout life.

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 together 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. We also attend medical conferences and seminars etc. that are relevant to our cause and aims and objectives. Work on various clinical networks to represent patients and provide our expertise.

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.

Research Fund - enabling research in line with our research strategy.

ACHIEVEMENTS AND PERFORMANCE

All the following has enabled us to continue with our good work and to improve our services and resources and to provide better information on CDH. We have also continued to support research both financially and with direct input. This has all impacted on outcomes.

Fundraising

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:

- Online Virtual Balloon races
- Awareness month drive in June (CDH Awareness Month).
- Online lottery
- Christmas snowflake appeal.
- Ongoing personal challenge events via external event organisers
- Merchandise
- Various donation/fundraising platforms
- Donations boxes

This has enabled us to continue with our good work and to improve our services and resources and to provide better information on CDH, which has impacted on outcomes.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

Support

We held CDH Get Together in Glasgow, Scotland

This had a positive impact on adult survivors and newly diagnosed families who attended in terms of information, research updates and emotional support.

Despite the lifting of Covid-19 restrictions during this financial year, we were unable to fully resume all our face-to-face meetings and have another planned in Milton Keynes.

Awareness

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.

We held our annual awareness campaign #JoinInJune4CDH encouraging participants to join in with raising extra awareness during June, such as social media initiatives and fundraising. On CDH Awareness Day on 28th June we encouraged the lighting up of UK landmarks in our official CDH colours pink and blue and using our official CDH symbol and merchandise. We were very pleased to have seen many buildings and landmarks lit up, which has drawn further attention to the condition.

Events

The main event in this financial year for CDH UK was attending and presenting our CDH Patient Journey abstract at the CDH 2022 conference in Glasgow, Scotland in February 2022. We hope that this will be published soon.

Unfortunately, we were unable to represent patients at the BAPS Congress this year.

We attended various other conferences that were a worthwhile use of voluntary income. This means either being relevant to CDH or providing education or information to help improve outcomes or charity information and resources.

Collaborations

- ERNICA - we continue to be a member of this European Reference Network for Inherited and Congenital Anomalies and to be a lead patient representative for the CDH workstream
- SCANS - We continue to represent patients within Surgical Congenital Anomalies Network (Scotland)
- Gift-surg - we continue to be a member of this project and we have helped to develop a Maternal and Fetal Adverse Events Terminology (MFAET) to assist with future trials
- TOTAL TRIAL - we sat as a member on the Data Monitoring and Safety Committee for the trial and helped to disseminate the results
- GOSHCC - we continued to partner with this Charity for the peer review and Grant monitoring of our first Research Grant Call out which totalled £500,000
- Eurordis - we continue to be a member of Eurordis and to support the Rare Disease Day initiative
- BLAW - we continue to be a member of the Baby Loss Awareness Alliance and support their awareness initiative during October
- CARDRISS - We continue to be a member of the expert panel for Congenital Conditions and Rare Diseases Registration & Information Service for Scotland

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

Research

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

We have also invested in a Principal Investigator for a period of 12 months; Neeltje Crombag, who is based at Leuven university and is working between Belgium and London and who has developed a study looking at prenatal counselling following a diagnosis of CDH.

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

- Long term feeding problems in congenital diaphragmatic hernia: results of the first patient led survey which can be accessed on our website www.cd huk.org.uk
- 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
- Congenital Diaphragmatic hernia: Inhaled NO vs intravenous Sildenafil (CODINOS) trial - Professor Dick Tibboel - Sofia Children's Hospital, Rotterdam - Trial stopped due to safety concerns but secondary questions using collected data is ongoing (extended)
- Prenatal maternal sildenafil administration to prevent pulmonary hypertension due to congenital diaphragmatic hernia: final preclinical steps to a clinical trial - Professor Jan Depreest - Leuven, Belgium - Changes to the trial requested - Ongoing (extended)
- Growing up after surgery for CDH problems for life? - Hanneke Ljsselstijn - ERASMUS MC, Netherlands - ongoing.

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

- CDH UK was a member of the DSMC (Data Safety Monitoring Committee) for the TOTAL trial the results of which were published in June 2021.
- CDH UK were involved in the development of a tool for maternal and fetal events known as MFAET (Maternal and Fetal Adverse Events terminology).
- CDH UK has continued to be involved with the GIFT - Surg Patient and Public Advisory Group and attended meetings throughout the year.

Projects

CDH UK made the decision to put the Mobile app development on hold temporarily and to focus on it's development of a feeding information booklet and school starter pack. The School Starter pack was launched in May 2022.

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

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

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 surplus for the year of £27,535 (2021 - £192,738 deficit). Reserves at the end of the year were £468,758 (2021 - £441,223) including a designated fund of £201,155 and a restricted fund of £237,063. Free reserves amounted to £22,198 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 £14,000 and the total unrestricted funds excluding designated funds and fixed assets is £22,198, any surplus funds will be used towards further research.

Principal funding sources

The principal sources of income were donations and fundraising.

PLANS FOR FUTURE PERIODS

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

- To restart the mobile app development stage 3.
- Organise family get togethers in Scotland, Wales & England or a conference type event.
- Undertake further research into adult outcomes to help improve transition of care and quality of life
- Launch the CDH Feeding Booklet
- 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
- Continue to collaborate with research initiatives and other CDH organisations
- Look into new and innovative ways of fundraising
- Develop and improve the charity framework & policies further
- Release a further grant for research from the CDH UK Research Fund

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

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2022

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

The trustees' annual report was approved on 2/3/23 and signed on behalf of the board of trustees by:

MRS BRENDA LANE
Trustee

B. Lane

MRS BEVERLEY POWER
Trustee



CDH UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CDH UK

YEAR ENDED 7 JUNE 2022

I report to the trustees on my examination of the financial statements of CDH UK ('the charity') for the year ended 7 June 2022.

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

6/3/23

CDH UK**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 7 JUNE 2022**

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	164,249	–	164,249	63,842
Other trading activities	5	13,744	–	13,744	6,836
Investment income	6	359	452	811	8,216
Total income		<u>178,352</u>	<u>452</u>	<u>178,804</u>	<u>78,894</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	17,358	–	17,358	13,893
Expenditure on charitable activities	8,9	42,099	91,812	133,911	257,739
Total expenditure		<u>59,457</u>	<u>91,812</u>	<u>151,269</u>	<u>271,632</u>
Net income/(expenditure) and net movement in funds		<u>118,895</u>	<u>(91,360)</u>	<u>27,535</u>	<u>(192,738)</u>
Reconciliation of funds					
Total funds brought forward		<u>112,800</u>	<u>328,423</u>	<u>441,223</u>	<u>633,961</u>
Total funds carried forward		<u>231,695</u>	<u>237,063</u>	<u>468,758</u>	<u>441,223</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 13 to 22 form part of these financial statements.

CDH UK

STATEMENT OF FINANCIAL POSITION

7 JUNE 2022

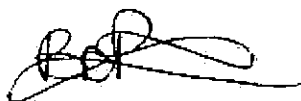
	Note	2022	2021
		£	£
FIXED ASSETS			
Intangible assets	15	8,342	2,144
CURRENT ASSETS			
Stocks	16	8,124	4,245
Debtors	18	14,914	19,483
Cash at bank and in hand		<u>722,552</u>	<u>613,028</u>
		745,590	636,756
CREDITORS: amounts falling due within one year	19	<u>285,174</u>	<u>197,677</u>
NET CURRENT ASSETS		<u>460,416</u>	<u>439,079</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>468,758</u>	<u>441,223</u>
NET ASSETS		<u>468,758</u>	<u>441,223</u>
FUNDS OF THE CHARITY			
Restricted funds		237,063	328,423
Unrestricted funds		<u>231,695</u>	<u>112,800</u>
Total charity funds	21	<u>468,758</u>	<u>441,223</u>

These financial statements were approved by the board of trustees and authorised for issue on 21/3/22, and are signed on behalf of the board by:

MRS BRENDA LANE
Trustee

B. Lane

MRS BEVERLEY POWER
Trustee



The notes on pages 13 to 22 form part of these financial statements.

CDH UK

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 7 JUNE 2022

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
Awareness film	-	20% straight line

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.

YEAR ENDED 7 JUNE 2022

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Donations	14,015	14,015	8,047	8,047
My charity page	1,288	1,288	3,713	3,713
Enthuse (former Charity checkout)	16,408	16,408	11,257	11,257
Virgin Money Giving	7,357	7,357	13,606	13,606
Gift aid receipts	2,564	2,564	4,464	4,464
Facebook	9,619	9,619	22,755	22,755
LEGACIES				
Legacies	112,998	112,998	—	—
	<u>164,249</u>	<u>164,249</u>	<u>63,842</u>	<u>63,842</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	10,645	10,645	527	527
Charity boxes	100	100	1,237	1,237
Awareness merchandise	2,999	2,999	5,072	5,072
	<u>13,744</u>	<u>13,744</u>	<u>6,836</u>	<u>6,836</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>359</u>	<u>452</u>	<u>811</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>391</u>	<u>7,825</u>	<u>8,216</u>

CDH UK**NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 7 JUNE 2022****7. COSTS OF OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Event costs	5,889	5,889	—	—
Promotional expenses	11,469	11,469	13,893	13,893
	<u>17,358</u>	<u>17,358</u>	<u>13,893</u>	<u>13,893</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Home 2 Hospital	6,063	—	6,063
Memory boxes	308	—	308
Forget Me Not	2,178	—	2,178
Help 4 Home	—	—	—
Medical research	800	91,812	92,612
Help 4 Holidays	26	—	26
Awareness campaign	8,657	—	8,657
Support costs	24,067	—	24,067
	<u>42,099</u>	<u>91,812</u>	<u>133,911</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Home 2 Hospital	2,937	—	2,937
Memory boxes	257	—	257
Forget Me Not	3,908	—	3,908
Help 4 Home	1,212	—	1,212
Medical research	25,000	191,848	216,848
Help 4 Holidays	—	—	—
Awareness campaign	948	—	948
Support costs	31,629	—	31,629
	<u>65,891</u>	<u>191,848</u>	<u>257,739</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£	£
Home 2 Hospital	6,063	–	7,171	13,234	18,111
Memory boxes	308	–	365	673	1,083
Forget Me Not	2,178	–	2,577	4,755	16,489
Help 4 Home	–	–	–	–	1,212
Medical research	–	92,612	–	92,612	216,848
Help 4 Holidays	26	–	32	58	–
Awareness campaign	8,657	–	13,922	22,579	3,996
	<u>17,232</u>	<u>92,612</u>	<u>24,067</u>	<u>133,911</u>	<u>257,739</u>

Medical research during 2022 related to grants awarded to:

	2022	2021
	£	£
KU Leuven	78,705	25,000
Dr N Patel	–	12,052
Professor J Deprest	–	91,183
Surgical Labs – defect study	800	–
Professor D Tibboel	13,107	88,613
	<u>92,612</u>	<u>216,848</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.

NOTES TO THE FINANCIAL STATEMENTS *(continued)***YEAR ENDED 7 JUNE 2022**

10. ANALYSIS OF SUPPORT COSTS

	Total 2022	Total 2021
	£	£
Premises	230	—
Communications and IT	185	181
Travel costs	7,037	753
Insurance	439	424
Stationery and office costs	9,311	7,351
Amortisation	2,442	13,212
Outsourced telephone support	475	425
Online donations fees	1,038	947
Professional fees	1,152	5,683
Accountancy	1,720	2,609
Bank charges	18	44
	<u>24,047</u>	<u>31,629</u>

11. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Amortisation of intangible assets	<u>2,442</u>	<u>13,212</u>

12. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</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 £865 have been reimbursed to three trustees during the year ended 7 June 2022 (2021- £533)

CDH UK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2022

15. INTANGIBLE ASSETS

	Website £	Mobile app £	Awareness film £	Total £
Cost				
At 8 June 2021	4,826	12,138	–	16,964
Additions	–	–	8,640	8,640
At 7 June 2022	4,826	12,138	8,640	25,604
Amortisation				
At 8 June 2021	2,682	12,138	–	14,820
Charge for the year	714	–	1,728	2,442
At 7 June 2022	3,396	12,138	1,728	17,262
Carrying amount				
At 7 June 2022	1,430	–	6,912	8,342
At 7 June 2021	2,144	–	–	2,144

16. STOCKS

	2022	2021
	£	£
Merchandise	8,124	4,245

17. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Medical research fund	201,154	–	201,154
SparksCDHUK bank account	–	512,446	512,446
Current accounts	8,592	–	8,952
	209,746	512,446	722,552

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Medical research fund	78,544	–	78,544
SparksCDHUK bank account	–	512,446	512,446
Current accounts	22,038	–	22,038
	100,582	512,446	613,028

CDH UK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2022

18. DEBTORS

	2022	2021
	£	£
Prepayments and accrued income	740	6,072
Online giving donations	5,314	5,434
Other debtors	8,860	7,977
	<u>14,914</u>	<u>19,483</u>

19. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	—	2,980
Accruals and deferred income	1,515	2,849
Medical research	283,659	191,848
	<u>285,174</u>	<u>197,677</u>

20. DEFERRED INCOME

	2022	2021
	£	£
Amount deferred in year	—	1,434

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 8 June 2021	Income	Expenditure	Transfers	At 7 June 2022
	£	£	£	£	£
General funds	34,256	177,993	(58,657)	(123,052)	30,540
Medical research fund	78,544	359	(800)	123,052	201,155
	<u>112,800</u>	<u>178,352</u>	<u>(59,457)</u>	<u>—</u>	<u>231,695</u>

	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>

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 2022

Restricted funds

	At 8 June 2021	Income	Expenditure	Transfers	At 7 June 2022
	£	£	£	£	£
Medical research fund	<u>328,423</u>	<u>452</u>	<u>(91,812)</u>	<u>—</u>	<u>237,063</u>

	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>

The funds held in restricted funds of £237,063 represents the amount held in the Sparks CDH UK bank account of £512,446 less related expenditure of £275,383.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Intangible assets	8,342	—	8,342
Current assets	508,527	237,063	745,590
Creditors less than 1 year	(285,174)	—	(285,174)
Net assets	<u>231,695</u>	<u>237,063</u>	<u>468,758</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Intangible assets	2,144	—	2,144
Current assets	308,333	328,423	636,756
Creditors less than 1 year	(197,677)	—	(197,677)
Net assets	<u>112,800</u>	<u>328,423</u>	<u>441,223</u>

23. CAPITAL COMMITMENTS

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

	2022	2021
	£	£
Intangible assets	<u>—</u>	<u>8,640</u>

The charity entered into a contract to produce a CDH public information film to raise awareness.

24. RELATED PARTIES

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