

CDH UK

FINANCIAL STATEMENTS

7 JUNE 2023

Charity Number 1106065

Scottish Charity Commission SC042410



Spenser Wilson
Chartered Accountants & Business Advisers

CDH UK

FINANCIAL STATEMENTS

YEAR ENDED 7 JUNE 2023

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CDH UK

TRUSTEES' ANNUAL REPORT

YEAR ENDED 7 JUNE 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 7 June 2023.

Chair's report

Dear Members, supporters and friends,

Thank you to everyone for their dedication and commitment through what has been another difficult year in terms of fundraising and the ongoing cost of living crisis. We are pleased to have been able to continue to offer grants through our financial schemes to help families through these difficult times, impacted even further due to the economic climate. In particular, we have partnered with King's College Hospital to assist patients undergoing the FETO (Fetoscopic Endoluminal Tracheal Occlusion) procedure to stay in accommodation nearby.

I am also happy to see the charity awarding further grants as follows;
CDH study group members international consortium - CDH and the heart
Canadian consortium led by UK researcher - CDH Mouse model
CDH surgical outcomes project based in Bristol.

Our collaboration continues with ERNICA and we are excited to see a new and important piece of research due to start in 2024.

We have worked on a new information booklet 'CDH and feeding' that is due to be published by the end of 2023.

We held a successful first CDH Community Conference, that is focused on families but is open to medics and other organisations too. The aim is to make it more than just families getting together and more about understanding research priorities, becoming involved in research and any concerns about healthcare.

Our mobile app unfortunately hasn't progressed any further, but we hope to see this move on in 2024. The CDH Magazine continues to be a popular resource for our end users and we would like to thank Aspen Marketing and particularly Tony Smith for their continued support with its production. We publish online only to reduce our carbon footprint as a charity.

We have had a difficult year in terms of our charity bank services with some challenging issues not resolved by our bank provider. This has now resulted in a change of banking provider.

The charity received a further legacy donation and this has been committed to our ongoing research fund. This financial year has seen new volunteers join the team and the resignation of our Treasurer.

Our aims for the next financial year is to continue to develop new and improve existing policies. To publish our new information booklet and to create a short information film from our Patient Journey that was published in Frontiers in neonatology.

Thank you.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2023

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 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 Dr Clare Skeritt
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

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2023

	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

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 can carry 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. Dad's 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. Every other year we hold a CDH Community Conference (CCC) that is 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 2023

Support

We held a CDH Community Conference in Stoke-On-Trent, Staffordshire.

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

Due to the current economic climate we were unable to hold a separate Scottish event.

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 the ERNICA meeting and our first CDH Community Conference (CCC) which will be held in the years between the International CDH medical conference that takes place every two years.

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

Research

During this financial period we have continued to look at new research projects to participate in and potentially fund. We made a call out in late 2022 and chose two projects to fully fund with a third partially funded.

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 Deprest - Leuven, Belgium - Changes to the trial requested - Ongoing (extended).
- Growing up after surgery for CDH problems for life? - Hanneke Ljsselstijn - ERASMUS MC, Netherlands – ongoing.
- 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.
- Developing a core outcome set for prenatal therapies
- Developing patient centred care
- In addition to funding and carrying out our own research, we have also participated in the following research programmes and projects.
- 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.
- CDH UK has collaborated with Leeds Teaching Hospitals.
- CDH UK has collaborated with the CSOR project.
- CDH UK is collaborating with the CDH & Pregnancy survey.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2023

Projects

CDH UK has been working on the CDH & Feeding booklet to launch in late 2023 and also on a film version of the CDH Patient Journey.

We have also been accredited for our information development under the PIF TICK scheme.

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 £69,005 (2022 - £27,534). Reserves at the end of the year were £537,762 (2022 - £468,758) including a designated fund of £339,291 and a restricted fund of £155,642. Free reserves amounted to £42,829 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 £32,000 and the total unrestricted funds excluding designated funds and fixed assets is £42,829, 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 2023

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.
- Launch the CDH Patient journey short film.
- Discuss the charity structure.
- Continue to collaborate with research initiatives.
- Look into new and innovative ways of fundraising.
- Develop and improve the charity framework & policies further.
- Develop new surveys to assist with our research strategy.

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.

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

The trustees' annual report was approved on ~~31 March 2024~~ and signed on behalf of the board of trustees by:



Beverley Power - Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CDH UK

YEAR ENDED 7 JUNE 2023

I report to the trustees on my examination of the financial statements of CDH UK ('the charity') for the year ended 7 June 2023.

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

8 March 2024

CDH UK**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 7 JUNE 2023**

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	178,542	–	178,542	164,249
Other trading activities	5	14,362	–	14,362	13,744
Investment income	6	1,922	2,164	4,085	811
Total income		<u>194,826</u>	<u>2,164</u>	<u>196,989</u>	<u>178,804</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	946	–	946	8,358
Expenditure on charitable activities	8,9	43,455	83,585	127,038	142,912
Total expenditure		<u>44,401</u>	<u>83,585</u>	<u>127,984</u>	<u>151,270</u>
Net income and net movement in funds		<u>150,425</u>	<u>(81,421)</u>	<u>69,005</u>	<u>27,534</u>
Reconciliation of funds					
Total funds brought forward		<u>231,695</u>	<u>237,063</u>	<u>468,758</u>	<u>441,223</u>
Total funds carried forward		<u>382,120</u>	<u>155,642</u>	<u>537,762</u>	<u>468,758</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 2023**

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Intangible assets	15		6,137		8,342
CURRENT ASSETS					
Stocks	16	10,115		8,124	
Debtors	17	17,872		14,914	
Cash at bank and in hand		874,607		722,552	
		<u>902,594</u>		<u>745,590</u>	
CREDITORS: amounts falling due within one year	18	<u>370,969</u>		<u>285,174</u>	
NET CURRENT ASSETS			<u>531,625</u>		<u>460,416</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>537,762</u>		<u>468,758</u>
NET ASSETS			<u>537,762</u>		<u>468,758</u>
FUNDS OF THE CHARITY					
Restricted funds			155,642		237,063
Unrestricted funds			382,120		231,696
Total charity funds	19		<u>537,762</u>		<u>468,759</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 March 2024 and are signed on behalf of the board by:



MRS BRENDA LANE
Trustee



MRS BEVERLEY POWER
Trustee

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

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	-	Fully amortised
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.

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2023

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DONATIONS				
Donations	8,911	8,911	13,089	13,089
Enthuse	29,347	29,347	16,408	16,408
Just Giving	8,721	8,721	9,571	9,571
Gift aid receipts	2,397	2,397	2,564	2,564
Facebook	2,951	2,951	9,619	9,619
LEGACIES				
Legacies	126,215	126,215	112,998	112,998
	<u>178,542</u>	<u>178,542</u>	<u>164,249</u>	<u>164,249</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	13,481	13,481	10,645	10,645
Charity boxes	—	—	100	100
Awareness merchandise	881	881	2,999	2,999
	<u>14,362</u>	<u>14,362</u>	<u>13,744</u>	<u>13,744</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,922</u>	<u>2,164</u>	<u>4,085</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>359</u>	<u>452</u>	<u>811</u>

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2023

7. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Event costs	582	582	5,889	5,889
Promotional expenses	364	364	2,469	2,469
	<u>946</u>	<u>946</u>	<u>8,358</u>	<u>8,358</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Home 2 Hospital	6,817	—	6,817
Memory boxes	359	—	359
Forget Me Not	4,503	—	4,503
Help 4 Home	2,691	—	2,691
Medical research	2,650	83,561	86,210
Help 4 Holidays	294	—	294
Awareness campaign	8,083	—	8,083
Bereavement counselling	675	—	675
Support costs	17,383	24	17,406
	<u>43,455</u>	<u>83,585</u>	<u>127,038</u>

	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	92,613
Help 4 Holidays	26	—	26
Awareness campaign	17,657	—	17,657
Bereavement counselling	—	—	—
Support costs	24,067	—	24,067
	<u>51,099</u>	<u>91,812</u>	<u>142,912</u>

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2023

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Home 2 Hospital	6,817	–	7,666	14,483	13,234
Memory boxes	359	–	404	763	673
Forget Me Not	4,503	–	5,064	9,567	4,755
Help 4 Home	2,691	–	3,025	5,716	–
Medical research	–	86,210	–	86,210	92,613
Help 4 Holidays	294	–	330	624	58
Awareness campaign	8,083	–	156	8,239	31,579
Bereavement counselling	675	–	761	1,436	–
	<u>23,422</u>	<u>86,210</u>	<u>17,406</u>	<u>127,038</u>	<u>142,912</u>

Medical research during 2023 includes grants awarded to:

	2023 £	2022 £
KU Leuven	75,427	78,705
Professor J Deprest	8,131	–
Professor D Tibboel	–	13,107
	<u>83,558</u>	<u>91,812</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.

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 2023	Total 2022
	£	£
Premises	624	230
Communications and IT	187	185
Travel costs	2,157	7,037
Insurance	475	439
Stationery and office costs	7,695	8,040
Amortisation	2,205	2,442
Outsourced telephone support	470	475
Online donations fees	206	1,038
Professional fees	1,233	1,152
Accountancy	2,130	1,720
Bank charges	24	18
	<u>17,406</u>	<u>22,776</u>

11. NET INCOME

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Amortisation of intangible assets	<u>2,205</u>	<u>2,442</u>

12. INDEPENDENT EXAMINATION FEES

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,600</u>	<u>1,500</u>

13. STAFF COSTS

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

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 £1,365 have been reimbursed to three trustees during the year ended 7 June 2023 (2022- £865)

15. INTANGIBLE ASSETS

	Website £	Mobile app £	Awareness film £	Total £
Cost				
At 8 June 2022 and 7 June 2023	<u>4,826</u>	<u>12,138</u>	<u>8,640</u>	<u>25,604</u>
Amortisation				
At 8 June 2022	3,396	12,138	1,728	17,262
Charge for the year	<u>477</u>	<u>–</u>	<u>1,728</u>	<u>2,205</u>
At 7 June 2023	<u>3,873</u>	<u>12,138</u>	<u>3,456</u>	<u>19,467</u>
Carrying amount				
At 7 June 2023	<u>953</u>	<u>–</u>	<u>5,184</u>	<u>6,137</u>
At 7 June 2022	<u>1,430</u>	<u>–</u>	<u>6,912</u>	<u>8,342</u>

16. STOCKS

	2023 £	2022 £
Raw materials and consumables	<u>10,115</u>	<u>8,124</u>

17. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	2,306	740
Online giving donations	4,609	5,314
Other debtors	<u>10,957</u>	<u>8,860</u>
	<u>17,872</u>	<u>14,914</u>

18. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,678	–
Accruals and deferred income	2,046	1,515
Medical research	<u>367,245</u>	<u>283,659</u>
	<u>370,969</u>	<u>285,174</u>

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 7 JUNE 2023

19. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 8 June 2022	Income	Expenditure	Transfers	At 7 June 2023
	£	£	£	£	£
General funds	30,540	194,826	(44,401)	(138,136)	42,829
Medical research fund	201,155		—	138,136	339,291
	<u>231,695</u>	<u>194,826</u>	<u>(44,401)</u>	<u>—</u>	<u>382,120</u>

	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>231,696</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.

Restricted funds

	At 8 June 2022	Income	Expenditure	Transfers	At 7 June 2023
	£	£	£	£	£
Medical research fund	<u>237,063</u>	<u>2,164</u>	<u>(83,585)</u>	<u>—</u>	<u>155,642</u>

	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>

The funds held in restricted funds of £155,642 represents the amount held in the Sparks CDH UK bank account of £512,446 less related expenditure of £356,804.

CDH UK**DETAILED STATEMENT OF FINANCIAL ACTIVITIES** *(continued)***YEAR ENDED 7 JUNE 2023**

	2023 £	2022 £
20. ANALYSIS OF NET ASSETS BETWEEN FUNDS		
	Unrestricted Funds £	Restricted Funds £
Intangible assets	6,137	–
Current assets	379,708	522,886
Creditors less than 1 year	(3,725)	(367,244)
Net assets	382,120	155,642
	Unrestricted Funds £	Restricted Funds £
Intangible assets	8,342	–
Current assets	224,868	520,722
Creditors less than 1 year	(1,515)	(283,659)
Net assets	231,695	237,063

21. RELATED PARTIES

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