

CDH UK

FINANCIAL STATEMENTS

7 JUNE 2024

Charity Number 1106065

Scottish Charity Commission SC042410

CDH UK

FINANCIAL STATEMENTS

YEAR ENDED 7 JUNE 2024

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CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 7 June 2024.

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 Brenda Lane (Founder/Vice treasurer) Mrs Beverley Power (Chairperson) Mrs Katie Chapman (Secretary) Ms Rachel Richmond Mrs Sarah Hill Mrs Donna Fahey Mrs Jasmen Sze
Patrons (medical) and Medical Advisers	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.

During the year ending 7 June 2024 the following areas had representatives

Kent
Norfolk
South Wales
Mid Wales
West Yorkshire
East Riding of Yorkshire
Cambridge
Cumbria
Republic of Ireland
Northern Ireland

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2024

	Central Scotland Lincolnshire Derbyshire London Lancashire
Bereavement Buddies	Cornwall East Yorkshire West Yorkshire Republic of Ireland Northern Ireland Merseyside Lincolnshire
Bank	The Cooperative Bank 1 Balloon Street Manchester M60 4EP
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 committee met on five 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 no new elected Officer of the Committee
There was one new committee member - Jasmen Sze

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.

Serious incidents

There was one serious incident during this financial year that was duly reported to both The Charity Commission and OSCR with no ongoing impact due to good due diligence and risk management.

The incident occurred in October 2023 and involved the sudden closure of the charity's TSB Bank account for no apparent or obvious reason. The matter was investigated by the TSB and the Financial Ombudsman Service and resulted in a compensation award to the charity. There was no impact on existing donations or the CDH UK Research Fund. A new account was duly opened with the Cooperative Bank and a further account will be opened in the near future to separate the Research fund from the general charity account banking facility. This is to minimise any future risk.

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.

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.

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.
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CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2024

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

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:

- Miles in memory 4 CDH
- Virtual balloon race
- 25 Together 4 CDH UK
- 5K Your Way 4 CDH UK
- Christmas snowflake appeal
- Forget Me Not memorial online legacy pages

We hosted a very successful CDH Community Conference (CCC) for families and healthcare professionals which was very supportive and educational for all involved and took place at Alton Towers Theme Park.

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 of June.

On Awareness Day on 28 June, we held an annual Social Media awareness campaign #JoininJune4CDH where we encouraged participants to join in Colours 4 CDH and Art 4 Awareness.

Events

The main Event in this financial year for CDH UK was the CDH Community Conference (CCC), the 2024 International CDH Symposium held in Lille France and the ERNICA meeting in Wroclaw, Poland.

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 commission public benefit guidance.

CDH UK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 7 JUNE 2024

Research

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

The following grant awards were made:

CDHeart - international collaboration

A novel mouse model of isolated CDH: lessons learned and a tool for the future SURGICAL-PEARL

We authored and published the CDH Patient Perspective Journey and created a patient friendly graphic and film.

We were also co-authors of the following research publications:

Patient-reported outcomes for CDH: a qualitative study

To see all past co-authorships and funded research please see 'Research Hub' on the CDH UK website.

In addition to funding and carrying out our own research, we have also participated in the following networks and research programmes 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 patients 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 work with EURORDIS by representing CDH patients as an ePAG.
- Continued to be a member of the CSOR steering group
- Continued to be a member of BAPM
- Received PIF TICK accreditation
- Continued to be a representative for CARDRISS
- Continued to be a member of the MFAET steering committee

Projects

A new CDH UK short information film was produced for the CDH Patient Journey and a new information booklet 'CDH and Feeding'

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 national light up event 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.

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

FINANCIAL REVIEW

Transactions and Financial Position

There was a deficit for the year of £62,301 (2023 – surplus £69,005). Reserves at the end of the year were £475,461 (2023 - £537,762) including a designated fund of £340,991 and a restricted fund of £81,844. Free reserves amounted to £40,271 (2023 - £36,692) 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 £40,271, 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 2024

PLANS FOR FUTURE PERIODS

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

- Complete Phase 3 & 4 of the mobile app and to launch a version 2 prototype.
- Organise a CCC with GOSH
- 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
- Continue to develop and improve the charity framework & policies
- Work towards establishing better links to GP's and midwives

CDH UK has been invited to lecture at EUPSA in April 2025

All our future plans are intended to impact on the charities aims and charitable activities and in line with its 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 12 February 2025 and signed on behalf of the board of trustees by:

MRS BEVERLEY POWER

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CDH UK

YEAR ENDED 7 JUNE 2024

I report to the trustees on my examination of the financial statements of CDH UK ('the charity') for the year ended 7 June 2024.

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

CDH UK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 7 JUNE 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	56,923	—	56,923	178,542
Other trading activities	5	1,324	—	1,324	14,362
Investment income	6	1,700	4,562	6,262	4,085
Total income		<u>59,947</u>	<u>4,562</u>	<u>64,509</u>	<u>196,989</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	7,793	—	7,793	946
Expenditure on charitable activities	8,9	40,657	78,360	119,017	127,038
Total expenditure		<u>48,450</u>	<u>78,360</u>	<u>126,810</u>	<u>127,984</u>
Net (expenditure)/income and net movement in funds		<u>11,497</u>	<u>(73,798)</u>	<u>(62,301)</u>	<u>69,005</u>
Reconciliation of funds					
Total funds brought forward		382,120	155,642	537,762	468,758
Total funds carried forward		<u>393,617</u>	<u>81,844</u>	<u>475,461</u>	<u>537,762</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 12 to 21 form part of these financial statements.

CDH UK

STATEMENT OF FINANCIAL POSITION

7 JUNE 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Intangible assets	15		9,898		6,137
Tangible fixed assets	16		2,457		—
			<u>12,355</u>		<u>6,137</u>
CURRENT ASSETS					
Stocks	17	8,751		10,115	
Debtors	18	37,914		17,872	
Cash at bank and in hand		<u>500,002</u>		<u>874,608</u>	
		<u>546,667</u>		<u>902,595</u>	
CREDITORS: amounts falling due within one year	19	<u>83,561</u>		<u>370,969</u>	
NET CURRENT ASSETS			<u>463,106</u>		<u>531,626</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>475,461</u>		<u>537,763</u>
NET ASSETS			<u><u>475,461</u></u>		<u><u>537,763</u></u>
FUNDS OF THE CHARITY					
Restricted funds			81,844		155,642
Unrestricted funds			<u>393,617</u>		<u>382,120</u>
Total charity funds	20		<u><u>475,461</u></u>		<u><u>537,762</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 12 February 2025, and are signed on behalf of the board by:

MRS BEVERLEY POWER
Trustee

The notes on pages 12 to 21 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.

Depreciation

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

- 33% straight line

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.

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

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DONATIONS				
Donations	8,954	8,954	8,911	8,911
Enthuse	32,560	32,560	29,347	29,347
Just Giving	10,382	10,382	8,721	8,721
Gift aid receipts	3,627	3,627	2,397	2,397
Facebook	1,400	1,400	2,951	2,951
LEGACIES				
Legacies	—	—	126,215	126,215
	<u>56,923</u>	<u>56,923</u>	<u>178,542</u>	<u>178,542</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	1,009	1,009	13,481	13,481
Awareness merchandise	315	315	881	881
	<u>1,324</u>	<u>1,324</u>	<u>14,362</u>	<u>14,362</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>1,700</u>	<u>4,562</u>	<u>6,262</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,922</u>	<u>2,164</u>	<u>4,085</u>

7. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Event costs	4,642	4,642	582	582
Promotional expenses	3,151	3,151	364	364
	<u>7,793</u>	<u>7,793</u>	<u>946</u>	<u>946</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Home 2 Hospital	10,471	—	10,471
Memory boxes	317	—	317
Forget Me Not	1,366	—	1,366
Help 4 Home	1,258	—	1,258
Medical research	—	78,345	78,345
Help 4 Holidays	139	—	139
Awareness campaign	2,658	—	2,658
Bereavement counselling	—	—	—
CDH Community conference	2,487	—	2,486
Support costs	21,961	15	21,977
	<u>40,657</u>	<u>78,360</u>	<u>119,017</u>

	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
CDH Community conference	—	—	—
Support costs	17,383	24	17,406
	<u>43,455</u>	<u>83,585</u>	<u>127,038</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Home 2 Hospital	10,471	—	—	10,471	6,817
Memory boxes	317	—	—	317	359
Forget Me Not	1,366	—	—	1,366	4,503
Help 4 Home	1,258	—	—	1,258	2,691
Medical research	—	78,345	—	78,345	86,210
Help 4 Holidays	139	—	—	139	294
Awareness campaign	2,658	—	—	2,658	8,083
CDH Community conference	2,486	—	—	2,486	—
Bereavement counselling	—	—	—	—	675
Support costs	—	—	21,977	21,977	17,406
	<u>18,695</u>	<u>78,345</u>	<u>21,977</u>	<u>119,017</u>	<u>127,038</u>

Medical research during 2024 includes grants awarded to:

	2024 £	2023 £
KU Leuven	—	75,427
Paolo De Coppi	74,197	—
Professor J Deprest	—	8,131
Professor D Tibboel	4,131	—
	<u>78,328</u>	<u>83,558</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 2024	Total 2023
	£	£
Premises	624	624
Communications and IT	92	1,421
Volunteer expenses	200	444
Bank charges	17	25
Travel costs	1,325	1,713
Insurance	559	475
Stationery and office costs	10,034	6,461
Amortisation	2,504	2,205
Outsourced telephone support	180	470
Online donations fees	1,925	206
Professional fees	496	1,233
Accountancy	2,842	2,129
Depreciation	1,179	-
	<u>21,977</u>	<u>17,406</u>

11. NET (EXPENDITURE)/INCOME

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

	2024	2023
	£	£
Amortisation of intangible assets	2,504	2,205
Depreciation of tangible fixed assets	<u>1,179</u>	<u>-</u>

12. INDEPENDENT EXAMINATION FEES

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,720</u>	<u>1,600</u>

13. STAFF COSTS

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: 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 £898 have been reimbursed to the trustees during the year ended 7 June 2024 (2023- £1,365)

15. INTANGIBLE ASSETS

	Website £	Mobile app £	Awareness film £	Total £
Cost				
At 8 June 2023	4,826	12,138	8,640	25,604
Additions	—	—	6,265	6,265
At 7 June 2024	<u>4,826</u>	<u>12,138</u>	<u>14,905</u>	<u>31,869</u>
Amortisation				
At 8 June 2023	3,873	12,138	3,456	19,467
Charge for the year	316	—	2,188	2,504
At 7 June 2024	<u>4,189</u>	<u>12,138</u>	<u>5,644</u>	<u>21,971</u>
Carrying amount				
At 7 June 2024	<u>637</u>	<u>—</u>	<u>9,261</u>	<u>9,898</u>
At 7 June 2023	<u>953</u>	<u>—</u>	<u>5,184</u>	<u>6,137</u>

16. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 8 June 2023	—	—
Additions	3,636	3,636
At 7 June 2024	<u>3,636</u>	<u>3,636</u>
Depreciation		
At 8 June 2023	—	—
Charge for the year	1,179	1,179
At 7 June 2024	<u>1,179</u>	<u>1,179</u>
Carrying amount		
At 7 June 2024	<u>2,457</u>	<u>2,457</u>
At 7 June 2023	<u>—</u>	<u>—</u>

17. STOCKS

	2024	2023
	£	£
Raw materials and consumables	<u>8,751</u>	<u>10,115</u>

18. DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	945	2,306
Online giving donations	18,985	4,609
Other debtors	<u>17,984</u>	<u>10,957</u>
	<u>37,914</u>	<u>17,872</u>

19. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,799	1,678
Accruals and deferred income	3,413	2,046
Medical research	<u>78,347</u>	<u>367,245</u>
	<u>83,559</u>	<u>370,969</u>

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

	8 June 2023	Income	Expenditure	Transfers	7 June 2024
	£	£	£	£	£
General funds	42,829	59,947	(48,451)	(1,700)	52,625
Medical research fund	339,291	–	–	1,700	340,991
	<u>382,120</u>	<u>59,947</u>	<u>(48,451)</u>	<u>–</u>	<u>393,616</u>

	8 June 2022	Income	Expenditure	Transfers	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>

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

	8 June 2023	Income	Expenditure	Transfers	7 June 2024
	£	£	£	£	£
Medical research fund	<u>155,642</u>	<u>4,562</u>	<u>(78,360)</u>	<u>—</u>	<u>81,844</u>

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

The funds held in restricted funds of £81,844 represents the amount held in the Sparks CDH UK bank account of £104,203 less related expenditure of £63,358.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Intangible assets	9,898	—	9,898
Tangible fixed assets	2,457	—	2,457
Current assets	386,459	160,208	546,667
Creditors less than 1 year	(5,197)	(78,364)	(83,561)
Net assets	<u>393,617</u>	<u>81,844</u>	<u>475,461</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Intangible assets	6,137	—	6,137
Tangible fixed assets	—	—	—
Current assets	379,709	522,886	902,595
Creditors less than 1 year	(3,726)	(367,244)	(370,970)
Net assets	<u>382,120</u>	<u>155,642</u>	<u>537,762</u>

22. RELATED PARTIES

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

CDH UK

MANAGEMENT INFORMATION

YEAR ENDED 7 JUNE 2024

The following pages do not form part of the financial statements.

CDH UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 7 JUNE 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	8,954	8,911
Enthuse	32,560	29,347
Just Giving	10,382	8,721
Gift aid receipts	3,627	2,397
Facebook	1,400	2,951
Legacies	—	126,215
	<u>56,923</u>	<u>178,542</u>
 Other trading activities		
Fundraising events	1,009	13,481
Awareness merchandise	315	881
	<u>1,324</u>	<u>14,362</u>
 Investment income		
Bank interest receivable	<u>6,262</u>	<u>4,085</u>
 Total income	<u><u>64,509</u></u>	<u><u>196,989</u></u>

CDH UK**DETAILED STATEMENT OF FINANCIAL ACTIVITIES** *(continued)***YEAR ENDED 7 JUNE 2024**

	2024	2023
	£	£
Expenditure		
Costs of other trading activities		
Opening stock	10,115	8,124
Event costs and promotional goods	6,429	2,937
Closing stock	(8,751)	(10,115)
	7,793	946
Expenditure on charitable activities		
Rent	624	624
Insurance	559	475
Volunteer expenses	200	444
Travelling expenses	1,325	1,713
Home 2 Hospital	10,471	6,817
Outsourced telephone support	180	471
Telephone	92	1,421
Other office costs	5,424	2,631
Amortisation	2,504	2,204
Depreciation	1,179	-
Memory boxes	317	359
Forget Me Not Scheme	1,366	4,503
Help 4 Home	1,258	2,691
Medical research grant	78,345	86,210
Holiday scheme	139	294
Awareness campaign and advertising	2,658	8,083
Bereavement counselling	-	675
CDH Community conference	2,486	-
Online donation fees	1,925	206
Postage and stationery and computer expenses	4,610	3,830
Professional fees	496	1,233
Accountancy fees	2,842	2,129
Bank charges	17	25
	119,017	127,038
Total expenditure	126,810	127,984
Net (expenditure)/income	(62,301)	69,005