

IBD PASSPORT C.I.O.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

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IBD PASSPORT C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST DECEMBER 2021

Registered Charity number	1171268
Principal address	Flat 48 Camberley House Redhill Street London NW1 4AX
Chairman	K Greveson
Secretary	C Durcan
Treasurer	K Greveson
Charity Trustees	Dr P Smith Dr C Murray I Mason
Corporate Trustees	K Greveson Professor S Ben-Horin
Accountants	Ashworth Bailey Limited 20a Racecommon Road Barnsley S70 1BH
Bankers	Natwest 1 Hardman Blvd Manchester M3 3AQ

IBD PASSPORT C.I.O.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees present their report and accounts for the year ended 31 December 2021.

Structure, governance and management

IBD Passport is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission and governed by its constitution. The affairs of the charity are managed by the charity trustees who exercise all the powers of the CIO. The trustees are appointed at the Annual General Meeting by the membership.

Membership is open to anyone who is interested in furthering the aims of the charity and who has agreed to become a member and accept the duties of a member as set out in the constitution.

The members of the CIO have no liability to contribute to assets and no personal responsibility for settling debts and liabilities in the event of winding up.

Appointment of trustees

In accordance with the terms of the constitution there must be at least three trustees. If the number falls below this the remaining trustees can only act to call a meeting of the trustees or appoint a new trustee. The maximum number of trustees is 8. Each new trustee is given a copy of the constitution and a copy of the latest accounts on appointment.

The serving Trustees at the year end are shown on page 1.

Charitable aims and objectives

1. To promote the good health of people with Crohn's Disease and ulcerative colitis (Inflammatory Bowel Disease) who plan to travel by educating and informing sufferers of these diseases through providing information and advice.
2. The provision of logistical advice and information to support good health in those with Inflammatory Bowel Disease who plan to travel.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

IBD PASSPORT C.I.O.
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

Achievements and performance during the year

Activities and achievements in the current year have included:

- the development of IBD Passport New Zealand website, which is now live within the IBD Passport website. This makes a total of five additional country pages (China, Spain, New Zealand, France, Germany) on top of the UK and Israel sites.
- a donations button is now live to enable the charity to receive public donations.
- a Google Ad-words Grant has been obtained for \$10,000 USD a month for advertising.
- the COVID-19 dedicated webpage has been comprehensively updated for all active languages (January 2021).
- researching and developing a new webpage containing a list of links to multiple countries official websites, where instructions about the country's specific COVID-19 requirements for international arrivals are shown (this is due to go live by the end of April 2021)
- assisting individual IBD travellers stranded due to COVID-19 outside of their country to receive medical treatment and/or biological infusions abroad.

IBD PASSPORT C.I.O.
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

The Charity's policy on reserves

This is unchanged and we remain committed to setting aside funds that will enable us to meet any contractual obligations and provide us with three months running costs.

Related Parties

There are no related parties.

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements each year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregular activities.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed..... 24th May 2023

K Greveson, Corporate Trustee

Independent Examiners report on the unaudited accounts of

IBD PASSPORT C.I.O.

I report on the accounts for the year ended 31st December 2021 set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

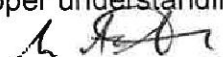
Basis of independent examiners report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below. My work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so my procedures consisted to comparing the accounts with the accounting records kept by the club, and making such limited enquiries of the officers of the club as I considered necessary for the purposes of this report. These procedures provide the only assurance expressed in our opinion.

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Ashworth FCCA
Ashworth Bailey Limited
Chartered Certified Accountants
20a Racecommon Road
Barnsley S70 1BH

24th May 2023

IBD PASSPORT C.I.O.

Receipts and Payments Account

Year ended 31st December 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	2020
Receipt					
Donations		-	8	8	-
Grants received	4	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,441</u>
Total receipts		<u>-</u>	<u>8</u>	<u>8</u>	<u>162,441</u>
 Payments					
Advertising and marketing		-	28,728	28,728	29,707
Exhibitions and stand space		-	-	-	3,070
Workshops and room hire		-	-	-	14,870
Travel and accommodation		-	-	-	4,120
Website and updates		-	16,172	16,172	49,063
Computer software		-	395	395	645
Computer equipment		-	-	-	690
Consultancy fees		-	-	-	-
Professional fees		-	10,926	10,926	21,656
Corporate Trustee fees		-	10,236	10,236	5,223
Secretary fees		<u>-</u>	<u>9,374</u>	<u>9,374</u>	<u>9,090</u>
Total payments		<u>-</u>	<u>75,831</u>	<u>75,831</u>	<u>138,135</u>
Surplus/(deficit)		-	(75,823)	(75,823)	24,306
Total funds brought forward		<u>-</u>	<u>139,216</u>	<u>139,216</u>	<u>114,910</u>
 Total funds carried forward		<u>-</u>	<u>63,393</u>	<u>63,393</u>	<u>139,216</u>

IBD PASSPORT C.I.O.

Statement of assets and liabilities

31 st December 2021	Notes	2021	2020
Monetary assets			
Current account		<u>63,393</u>	<u>139,216</u>
Assets retained for the charity's own use	4		
Liabilities at the year end			
Independent examiner fee		<u>1,920</u>	<u>960</u>

Approved by the Trustees on 24th May 2023 and signed on its behalf.

..... - K Greveson

Corporate Trustee

The notes on page 8 form part of these financial statements

IBD PASSPORT C.I.O.

Notes to the financial statements

Year ended 31st December 2021

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared on a Receipts and Payments basis which summarises the movement of cash in and out of the organisation. This format is available to non company charities with gross annual income of £250,000 or less.

1.2 Funds structure

The charity maintains an unrestricted fund which represents funds which are expendable at the discretion of the Trust in furtherance of the objectives of the charity. Unrestricted funds may arise from grants and donations of a general nature, fees or goods and services provided and payments for service contracts.

Restricted funds may be provided to the charity for particular purposes and may only be spent for the purposes for which they are given. Any balance outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding. Restricted funds will arise from grants and donations given to the charity for specific purposes.

2. Trustee payments, benefits and expenses

Payments were made to Corporate Trustees during the year of £10,236.50 (2020 – £5,223.50).

3. Restricted Funds

	Balance bfwd	Incoming resources	Resources expended	Funds transfer	Balance cfwd
Helmsley Trust	137,328	8	75,831	-	61,505
Janssen Pharmaceuticals	<u>1,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,888</u>
	<u>139,216</u>	<u>8</u>	<u>75,831</u>	<u>-</u>	<u>63,393</u>

4. Assets retained for the charity's own use

There are no assets for the charity's own use.