

CROHN'S AND COLITIS CONCERN UK

England & Wales · Charity number 1173451

Details

Other names	CROHN'S AND COLITIS SUPPORT UK
Status	Registered
Legal form	CIO
Registered	2017-06-16
Register	View on the Charity Commission register

Contact

Address 15/17 Clarendon Street
Hyde
Cheshire
SK14 2EL

Phone 07896725565

Activities

Objects: (I) TO PROMOTE, IMPROVE, DEVELOP AND MAINTAIN PUBLIC EDUCATION INTO CROHNÆS AND COLITIS AND THEIR CAUSES, EFFECTS AND METHODS OF TREATMENT.(II) THE ADVANCEMENT OF HEALTH IN RELATION TO THE FIELD OF CROHNÆS AND COLITIS, ESPECIALLY IN THE CARE AND IMPROVEMENT IN THE QUALITY OF LIFE FOR SUFFERERS AND THOSE AT RISK.

Activities: The charity operates a retail outlet in Hyde selling donated clothes, books and bric-a-brac etc.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,009	£68,490	-	-
2024-03-31	£73,003	£72,394	-	-
2023-03-31	£76,230	£73,707	-	-
2022-03-31	£71,538	£59,367	-	-
2021-03-31	£57,543	£59,814	-	-

Trustees

Name	Role	Appointed
JONATHAN VARLEY	Chair	2017-06-16
ANDREW GARLICK		2017-06-16
JENNIFER ROBERTS		2017-06-16

CROHN'S AND COLITIS CONCERN UK

England & Wales - Charity number 1173451

Accounts

CROHN'S AND COLITIS CONCERN UK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHARITY NUMBER 1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31 MARCH 2025**

Trustees	J Varley J Roberts A Garlick
Company Number	CE011080
Registered Office	15 – 17 Clarendon Street Hyde Cheshire SK14 2EL
Accountants	Scott Roberts Taylor & Co Central Buildings 5/7 Corporation Street Hyde Cheshire SK14 1AG
Bankers	The Co-operative Bank Business Direct PO Box 250 Skelmersdale Lancashire WN8 6WT
Charity Number	1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31st March 2025.

NAME AND NATURE OF ASSOCIATION

The name of the Association is CROHN'S AND COLITIS CONCERN UK (The Charity)

The Charity is a Charitable Incorporated Organisation.

The Charity's registration number is 1173451 and company number is CE011080.

OBJECTIVES AND ACTIVITIES

The Charity's objects are:-

- (a) to promote, improve, develop and maintain public education into Crohn's and Colitis and their causes, effects and methods of treatment.
- (b) the advancement of health in relation to the field of Crohn's and Colitis, especially in the care and improvement in the quality of life for sufferers and those at risk.

There have been no changes to the activities of the Association in the year under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The governing instrument is the said Memorandum and Articles of Association of Crohn's And Colitis Concern UK incorporated on 16th June 2017.

Restrictions Imposed by the Constitution

No changes or further restrictions of any form have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Specific Investment Powers

No specific investment powers have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Organisational Structure

No changes in the organisational structure of the charity have occurred over the last year.

Recruitment/Appointment of Trustees

No changes in the trustees in either number or makeup have been recorded over the last year.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

The Hyde shop continues to be the main source of funds.

The Trustees would like to thank the shop staff for all their efforts in keeping positive, motivated and continuing to try to improve the shop on an ongoing basis.

The high street continues to face challenges as the footfall has still not returned to pre-Covid levels. The donations of stock to be sold continues to be strong and the shop staff are confident that they remain competitive with other local charity shops.

FINANCIAL REVIEW

The accounts for the period have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and comply with all statutory requirements and the charity's governing document.

The loss for the year was £482.

Reserves Policy

Generally any surplus available will be reinvested in the charity's objectives. However, the charity aims to keep a contingency reserve of £15,000 to cover three months full operating costs of its Hyde charity shops, after which any surplus will then be paid over to the charity.

TRUSTEES

The following trustees have held office since 1st April 2024:

Jonathan Varley
Jennifer Roberts
Andrew Garlick

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the keeping of accounting records and the preparation of financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year end of the surplus or deficit of the charity for that period. The Charities Act 2011 requires the Charity to ensure that the accounting records disclose with reasonable accuracy the financial position of the Charity. In doing so the Trustees are required to select appropriate accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent and to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees.



.....
J Varley

Trustee

1/9/25

.....

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Report to the trustees of Crohn's And Colitis Concern UK (Charity no. 1173451) on the accounts for the year ended 31st March 2025, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is our 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 our attention.

Basis of Independent Examiner's Statement

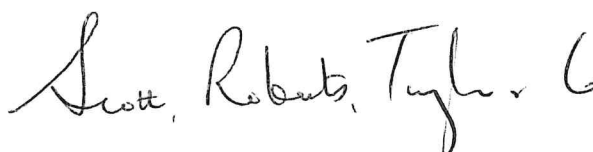
Our examination was carried out in accordance with the general direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us 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 Act have not been met: or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Scott Roberts Taylor & Co
Accountants & Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire SK14 1AG**



4 September 2025

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**STATEMENT OF FINANCIAL ACTIVITIES
AT 31 MARCH 2025**

		Restricted Funds	General Funds	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£
Income Resources					
Shop sales		-	67,260	67,260	70,581
Donations received		-	393	393	2,148
Interest received		-	<u>356</u>	<u>356</u>	<u>274</u>
		<u>-</u>	<u>68,009</u>	<u>68,009</u>	<u>73,003</u>
Outgoing Resources					
Staff salaries, pensions & NIC	6	-	36,231	36,231	36,231
Rent, rates and insurance	6	-	21,698	21,698	24,189
Waste collection & stock removal		-	1,294	1,294	1,082
Light, heat & water		-	4,518	4,518	5,958
Repairs & maintenance		-	1,160	1,160	1,445
Telephone & broadband		-	265	265	249
Accountancy		-	822	822	750
Bookkeeping		-	546	546	480
Payroll costs		-	732	732	840
Printing, Postage & Stationery		-	69	69	-
Subscriptions		-	259	259	239
Depreciation		-	117	117	138
Cleaning		-	109	109	114
Sundry expenses		-	<u>671</u>	<u>671</u>	<u>679</u>
Total resources expended		<u>-</u>	<u>68,490</u>	<u>68,490</u>	<u>72,394</u>
Net (outgoing)/incoming resources		-	(482)	(482)	609
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		-	(482)	(482)	609
Total funds brought forward		<u>-</u>	<u>33,196</u>	<u>33,196</u>	<u>32,587</u>
Total funds carried forward		<u>-</u>	<u>32,714</u>	<u>32,714</u>	<u>33,196</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2025**

			2025		2024
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		669		786
CURRENT ASSETS					
Debtors	3	7,066		6,241	
Cash at bank and in hand	4	<u>28,006</u> 35,072		<u>28,683</u> 34,924	
CREDITORS: amounts					
Falling due within one year	5	<u>(3,027)</u>		<u>(2,514)</u>	
NET CURRENT ASSETS			<u>32,045</u>		<u>32,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>32,714</u>		<u>33,196</u>
FUNDS OF THE CHARITY					
Restricted Income Fund	8		-		-
General Fund	8		<u>32,714</u>		<u>33,196</u>
			<u>32,714</u>		<u>33,196</u>

Signed on behalf of all the Trustees on 1/9/25 by:



.....
J Varley (Trustee)

Charity No: 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATEMENT OF ACCOUNTING POLICIES

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Irrecoverable VAT is charged to the SOFA as incurred.

1.1 INCOMING RESOURCES

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Investment Income

Investment income is included in the accounts when receivable.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is acknowledged in the trustees' annual report.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1.2. EXPENDITURE & LIABILITITES

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

2. ASSETS

Depreciation of tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

Fixtures, fittings and equipment 15% reducing balance

TANGIBLE FIXED ASSETS

	Fixtures Fittings & Equipment	Total
	£	£
Cost:		
At 1 April 2024	1,986	1,986
Additions	-	-
Revaluations	-	-
Disposal	-	-
At 31 March 2025	<u>1,986</u>	<u>1,986</u>
 Depreciation:		
At 1 April 2024	1,200	1,200
Charge for Year	117	117
Elimination on disposal	-	-
At 31 March 2025	<u>1,317</u>	<u>1,317</u>
 Net book value:		
At 1 April 2024	<u>784</u>	<u>784</u>
At 31 March 2025	<u>669</u>	<u>669</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. DEBTORS	2025	2024
	£	£
Prepayments & Accrued Income	<u>7,066</u>	<u>6,241</u>
	<u>7,066</u>	<u>6,241</u>
4. CASH AT BANK AND IN HAND	2025	2024
	£	£
Bank current account	5,848	6,881
Deposit account	<u>22,158</u>	<u>21,802</u>
	<u>28,006</u>	<u>28,683</u>
5. CREDITORS: amounts falling due within one year	2025	2024
	£	£
Pension	68	68
PAYE/NI	1,692	410
Accruals and deferred income	<u>1,266</u>	<u>2,036</u>
	<u>3,026</u>	<u>2,514</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

6. ANALYSIS OF RESOURCES EXPENDED

	Restricted Funds	General Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Wages, Salaries & NIC:				
Gross wages	-	35,880	35,880	35,880
Employers' NIC	-	-	-	-
Employers' Pensions	-	351	351	351
Total	-	36,231	36,231	36,231

Rent, rates and Insurance:

Rent	-	21,210	21,210	23,775
Rates	-	343	343	352
Premises Insurance	-	145	145	62
Total	-	21,698	21,698	24,189

Details of certain items of Expenditure:

	2025	2024
	£	£
Trustees Expenses		
Number of trustees who were paid expenses	0	0
Nature of expenses	<u>N/A</u>	<u>N/A</u>
Fees for examination of audit		
Independent examiners fees	<u>792</u>	<u>750</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

7. PAID EMPLOYEES

	2025	2024 £
Staff Costs		
Gross wages, salaries and benefits in kind	35,880	35,880
Pension Costs	<u>351</u>	<u>351</u>
Total	<u><u>36,231</u></u>	<u><u>36,231</u></u>

**Average number of full time Equivalent
Employees in the year**

	2025	2024
The parts of the charity in which the Shop employees work	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

Total

8. FUNDS OF THE CHARITY

	At 1 April 2024	Surplus/ (Deficit)	Transferred Between Funds	At 31 March 2025
Restricted Income Fund	-	-	-	-
General Fund	<u>33,196</u>	<u>(482)</u>	<u>-</u>	<u>32,714</u>
	<u><u>33,196</u></u>	<u><u>(482)</u></u>	<u><u>-</u></u>	<u><u>32,714</u></u>

CROHN'S AND COLITIS CONCERN UK

England & Wales - Charity number 1173451

Accounts

CROHN'S AND COLITIS CONCERN UK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NUMBER 1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31 MARCH 2024**

Trustees	J Varley J Roberts A Garlick
Company Number	CE011080
Registered Office	15 – 17 Clarendon Street Hyde Cheshire SK14 2EL
Accountants	Scott Roberts Taylor & Co Central Buildings 5/7 Corporation Street Hyde Cheshire SK14 1AG
Bankers	The Co-operative Bank Business Direct PO Box 250 Skelmersdale Lancashire WN8 6WT
Charity Number	1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31st March 2024.

NAME AND NATURE OF ASSOCIATION

The name of the Association is CROHN'S AND COLITIS CONCERN UK (The Charity)

The Charity is a Charitable Incorporated Organisation.

The Charity's registration number is 1173451 and company number is CE011080.

OBJECTIVES AND ACTIVITIES

The Charity's objects are:-

- (a) to promote, improve, develop and maintain public education into Crohn's and Colitis and their causes, effects and methods of treatment.
- (b) the advancement of health in relation to the field of Crohn's and Colitis, especially in the care and improvement in the quality of life for sufferers and those at risk.

There have been no changes to the activities of the Association in the year under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The governing instrument is the said Memorandum and Articles of Association of Crohn's And Colitis Concern UK incorporated on 16th June 2017.

Restrictions Imposed by the Constitution

No changes or further restrictions of any form have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Specific Investment Powers

No specific investment powers have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Organisational Structure

No changes in the organisational structure of the charity have occurred over the last year.

Recruitment/Appointment of Trustees

No changes in the trustees in either number or makeup have been recorded over the last year.

Risk Review

The fallout of the Covid-19 outbreak is still being felt by the charity, especially in terms of its main income generator – the shop in Hyde.

The shop has seen a significant reduction on footfall since the covid outbreak, which has been made worse by the subsequent cost of living crisis.

The landlord of the shop is looking to sell the property, the trustees will wait for the outcome of that - but have security of tenure until 2027 in their lease.

The trustees are confident they have overcome the worst of the fall-out but are wary of the impending change in government and the likely fiscal tightening to come.

With this in mind we will continue to be cautious in our financial outlook and reserves policy in meeting our core aims.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENTS AND PERFORMANCE

The Hyde shop continues to be the main source of funds and has enabled the charity to finish the year with an extra £609 in our general fund.

During the covid outbreak the landlord suspended rental payments whilst the shop was shut. The charity has been paying these back since reopening and are pleased to announce that during this financial year, all outstanding historical rent debts have now been cleared.

The trustees would like to thank the shop staff for all their efforts in keeping positive, motivated and driving the shops increased profitability over the last financial year.

We understand the high street is far from returning to normal levels of footfall. But donations of stock to be sold remains high and the shop staff are confident they can remain competitive against the other charity shops in the town.

We will be looking to engage once again in reviewing potential recipients in the coming months, but the financial stability and viability of the charity is the priority

FINANCIAL REVIEW

The accounts for the period have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and comply with all statutory requirements and the charity's governing document.

The net profit for the year was £609.

Reserves Policy

Generally any surplus available will be reinvested in the charity's objectives. However, the charity aims to keep a contingency reserve of £15,000 to cover three months full operating costs of its Hyde charity shops, after which any surplus will then be paid over to the charity.

TRUSTEES

The following trustees have held office since 1st April 2023:

Jonathan Varley
Jennifer Roberts
Andrew Garlick


**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the keeping of accounting records and the preparation of financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year end of the surplus or deficit of the charity for that period. The Charities Act 2011 requires the Charity to ensure that the accounting records disclose with reasonable accuracy the financial position of the Charity. In doing so the Trustees are required to select appropriate accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent and to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees.


.....
J Varley

Trustee

..... 13 November 2024

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Report to the trustees of Crohn's And Colitis Concern UK (Charity no. 1173451) on the accounts for the year ended 31st March 2024, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is our 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 our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the general direction 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.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us 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 Act have not been met: or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Scott Roberts Taylor & Co
Accountants & Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire SK14 1AG

..... 15 November 2024

A. P. Brooker F.C.C.A.

for
Scott, Roberts, Taylor. C

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**STATEMENT OF FINANCIAL ACTIVITIES
AT 31 MARCH 2024**

		Restricted Funds	General Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
Income Resources					
Shop sales		-	70,581	70,581	75,872
Donations received		-	2,148	2,148	330
Interest received		-	274	274	28
		<u>-</u>	<u>73,003</u>	<u>73,003</u>	<u>76,230</u>
Outgoing Resources					
Staff salaries, pensions & NIC	6	-	36,231	36,231	30,085
Rent, rates and insurance	6	-	24,189	24,189	22,825
Waste collection & stock removal		-	1,082	1,082	639
Light, heat & water		-	5,958	5,958	1,427
Repairs & maintenance		-	1,445	1,445	3,632
Telephone & broadband		-	249	249	296
Accountancy		-	750	750	750
Bookkeeping		-	480	480	720
Payroll costs		-	840	840	870
Legal & Professional		-	-	-	900
Subscriptions		-	239	239	216
Depreciation		-	138	138	164
Cleaning		-	114	114	77
North Care Charity		-	-	-	10,000
Sundry expenses		-	679	679	1,106
Total resources expended		<u>-</u>	<u>72,394</u>	<u>72,394</u>	<u>73,707</u>
Net (outgoing)/incoming resources		-	609	609	2,523
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		-	609	609	2,523
Total funds brought forward		<u>-</u>	<u>32,587</u>	<u>32,587</u>	<u>30,064</u>
Total funds carried forward		<u>-</u>	<u>33,196</u>	<u>33,196</u>	<u>32,587</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2024**

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		786		924
CURRENT ASSETS					
Debtors	3	6,241		6,940	
Cash at bank and in hand	4	<u>28,683</u>		<u>26,136</u>	
		34,924		33,076	
CREDITORS: amounts					
Falling due within one year	5	<u>(2,514)</u>		<u>(1,414)</u>	
NET CURRENT ASSETS			<u>32,410</u>		<u>31,662</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>33,196</u>		<u>32,586</u>
FUNDS OF THE CHARITY					
Restricted Income Fund	8		-		-
General Fund	8		<u>33,196</u>		<u>32,587</u>
			<u>33,196</u>		<u>32,587</u>

Signed on behalf of all the Trustees on 13/11/2024 by:



J Varley (Trustee)

Charity No: 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 STATEMENT OF ACCOUNTING POLICIES

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Irrecoverable VAT is charged to the SoFA as incurred.

1. INCOMING RESOURCES

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Investment Income

Investment income is included in the accounts when receivable.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is acknowledged in the trustees' annual report.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1.2. EXPENDITURE & LIABILITITES

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

2. ASSETS

Depreciation of tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

Fixtures, fittings and equipment 15% reducing balance

TANGIBLE FIXED ASSETS

	Fixtures Fittings & Equipment	Total
	£	£
Cost:		
At 1 April 2023	1,986	1,986
Additions	-	-
Revaluations	-	-
Disposal	<u>-</u>	<u>-</u>
At 31 March 2024	<u>1,986</u>	<u>1,986</u>
Depreciation:		
At 1 April 2023	1,064	1,064
Charge for Year	138	138
Elimination on disposal	<u>-</u>	<u>-</u>
At 31 March 2024	<u>1,202</u>	<u>1,202</u>
Net book value:		
At 1 April 2023	<u>924</u>	<u>924</u>
At 31 March 2024	<u>784</u>	<u>784</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. DEBTORS	2024	2023
	£	£
Prepayments & Accrued Income	<u>6,241</u>	<u>6,940</u>
	<u>6,241</u>	<u>6,940</u>
4. CASH AT BANK AND IN HAND	2024	2023
	£	£
Bank current account	6,881	6,108
Deposit account	<u>21,802</u>	<u>20,028</u>
	<u>28,683</u>	<u>26,136</u>
5. CREDITORS: amounts falling due within one year	2024	2023
	£	£
Pension	68	50
PAYE/NI	410	-
Accruals and deferred income	<u>2,036</u>	<u>1,364</u>
	<u>2,514</u>	<u>1,414</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

6. ANALYSIS OF RESOURCES EXPENDED

	Restricted Funds	General Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Wages, Salaries & NIC:				
Gross wages	-	35,880	35,880	29,635
Employers' NIC	-	-	-	-
Employers' Pensions	-	351	351	450
Total	<u>-</u>	<u>36,231</u>	<u>36,231</u>	<u>30,085</u>

Rent, rates and Insurance:

Rent	-	23,775	23,775	23,447
Rates	-	352	352	-
Premises Insurance	-	62	62	786
Total	<u>-</u>	<u>24,189</u>	<u>24,189</u>	<u>24,233</u>

Details of certain items of Expenditure:

	2024	2023
	£	£
Trustees Expenses		
Number of trustees who were paid expenses	0	0
Nature of expenses	<u>N/A</u>	<u>N/A</u>
Fees for examination of audit		
Independent examiners fees	<u>750</u>	<u>750</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

7. PAID EMPLOYEES

	2024	2023 £
Staff Costs		
Gross wages, salaries and benefits in kind	35,880	29,635
Pension Costs	<u>351</u>	<u>450</u>
Total	<u>36,231</u>	<u>30,085</u>

**Average number of full time Equivalent
Employees in the year**

	2024	2023
The parts of the charity in which the Shop employees work	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

Total

8. FUNDS OF THE CHARITY

	At 1 April 2023	Surplus/ (Deficit)	Transferred Between Funds	At 31 March 2024
Restricted Income Fund	-	-	-	-
General Fund	<u>32,587</u>	<u>609</u>	<u>-</u>	<u>33,196</u>
	<u>32,587</u>	<u>609</u>	<u>-</u>	<u>33,196</u>

CROHN'S AND COLITIS CONCERN UK

England & Wales - Charity number 1173451

Accounts

CROHN'S AND COLITIS CONCERN UK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CHARITY NUMBER 1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Statement of financial activities	6
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CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31 MARCH 2023**

Trustees	J Varley J Roberts A Garlick
Company Number	CE011080
Registered Office	15 – 17 Clarendon Street Hyde Cheshire SK14 2EL
Accountants	Scott Roberts Taylor & Co Central Buildings 5/7 Corporation Street Hyde Cheshire SK14 1AG
Bankers	The Co-operative Bank Business Direct PO Box 250 Skelmersdale Lancashire WN8 6WT
Charity Number	1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and financial statements for the year ended 31st March 2023.

NAME AND NATURE OF ASSOCIATION

The name of the Association is CROHN'S AND COLITIS CONCERN UK (The Charity)

The Charity is a Charitable Incorporated Organisation.

The Charity's registration number is 1173451 and company number is CE011080.

OBJECTIVES AND ACTIVITIES

The Charity's objects are:-

- (a) to promote, improve, develop and maintain public education into Crohn's and Colitis and their causes, effects and methods of treatment.
- (b) the advancement of health in relation to the field of Crohn's and Colitis, especially in the care and improvement in the quality of life for sufferers and those at risk.

There have been no changes to the activities of the Association in the year under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The governing instrument is the said Memorandum and Articles of Association of Crohn's And Colitis Concern UK incorporated on 16th June 2017.

Restrictions Imposed by the Constitution

No changes or further restrictions of any form have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Specific Investment Powers

No specific investment powers have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Organisational Structure

No changes in the organisational structure of the charity have occurred over the last year.

Recruitment/Appointment of Trustees

No changes in the trustees in either number or makeup have been recorded over the last year.

Risk Review

The full extent of the Covid-19 outbreak is still being felt by the charity, especially in terms of its main income generator – the shop in Hyde.

The trustees are confident they have overcome the worst of the fall-out but are wary of the potential loss of income resulted from rising prices and inflation in the coming months ahead.

With this in mind we will continue to be cautious in our financial outlook and predictions in meeting our core aims.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENTS AND PERFORMANCE

The Hyde shop fully reopened this financial year after the Covid-19 outbreak started to subside, with customers returning and sales coming back to near pre pandemic levels. This enabled the charity to finish the year with an extra £2,523 in our general fund.

The trustees would like to thank the shop staff for all their efforts in keeping positive, motivated and driving the shops increased profitability over the last financial year.

We understand the high street is far from returning to normal levels of footfall, especially with the impending cost of living crisis that will be played out in the forth-coming financial year. But adversity sometimes provides opportunity and by selling good quality donated items to the local community at competitive prices, we are hopeful not only to improve our sales but also provide much needed support in the local area for people with stretched finances.

The trustees have decided that after a few years of restricting financial donations to support our aims due to the Covid-19 outbreak, we will be looking to engage once again in reviewing potential recipients in the coming months and paid £10,000 to one organisation which provides services to both crohns and colitis patients.

FINANCIAL REVIEW

The accounts for the period have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and comply with all statutory requirements and the charity's governing document.

The net profit for the year was £2,523.

Reserves Policy

Generally any surplus available will be reinvested in the charity's objectives. However, the charity aims to keep a contingency reserve of £15,000 to cover three months full operating costs of its Hyde charity shops, after which any surplus will then be paid over to the charity.

TRUSTEES

The following trustees have held office since 1st April 2022:

Jonathan Varley
Jennifer Roberts
Andrew Garlick

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the keeping of accounting records and the preparation of financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year end of the surplus or deficit of the charity for that period. The Charities Act 2011 requires the Charity to ensure that the accounting records disclose with reasonable accuracy the financial position of the Charity. In doing so the Trustees are required to select appropriate accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent and to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees.


.....

J Varley

Trustee

28 May 2024
.....

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Report to the trustees of Crohn's And Colitis Concern UK (Charity no. 1173451) on the accounts for the year ended 31st March 2023, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is our 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 our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the general direction 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.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us 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 Act have not been met: or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Scott Roberts Taylor & Co
Accountants & Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire SK14 1AG

A.P. Brooks F.C.C.A. for
Scott Roberts Taylor & Co

23 May 2024

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**STATEMENT OF FINANCIAL ACTIVITIES
AT 31 MARCH 2023**

	Notes	Restricted Funds £	General Funds £	Total Funds 2023 £	Total Funds 2022 £
Income Resources					
Shop sales		-	75,872	75,872	68,357
Grant income	6	-	-	-	3,098
Donations received		-	330	330	60
Interest received		-	28	28	23
		<u>-</u>	<u>76,230</u>	<u>76,230</u>	<u>71,538</u>
Outgoing Resources					
Staff salaries, pensions & NIC	7	-	30,085	30,085	28,466
Rent, rates and insurance	7	-	22,825	22,825	21,933
Waste collection & stock removal		-	639	639	1,223
Light, heat & water		-	1,427	1,427	1,187
Repairs & maintenance		-	3,632	3,632	2,585
Printing, Postage & Stationery		-	-	-	257
Telephone & broadband		-	296	296	1,098
Accountancy		-	750	750	180
Bookkeeping		-	720	720	690
Payroll costs		-	870	870	786
Legal & Professional		-	900	900	-
Subscriptions		-	216	216	(51)
Depreciation		-	164	164	192
Cleaning		-	77	77	86
North Care Charity		-	10,000	10,000	-
Sundry expenses		-	1,106	1,106	735
Total resources expended		<u>-</u>	<u>73,707</u>	<u>73,707</u>	<u>59,367</u>
Net incoming resources		-	2,523	2,523	12,171
Transfer between funds		-	-	-	-
Net movement in funds		-	2,523	2,523	12,171
Total funds brought forward		<u>-</u>	<u>30,064</u>	<u>30,064</u>	<u>17,893</u>
Total funds carried forward		<u>-</u>	<u>32,587</u>	<u>32,587</u>	<u>30,064</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023**

			2023		2022
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		924		1,088
CURRENT ASSETS					
Debtors	3	6,940		5,871	
Cash at bank and in hand	4	<u>26,136</u> 33,076		<u>31,451</u> 37,322	
CREDITORS: amounts					
Falling due within one year	5	<u>(1,414)</u>		<u>(8,346)</u>	
NET CURRENT ASSETS			<u>31,662</u>		<u>28,976</u>
TOTAL ASSETS LESS					
CURRENT LIABILITIES	8		<u>32,586</u>		<u>30,064</u>
FUNDS OF THE CHARITY					
Restricted Income Fund	8		-		-
General Fund	8		<u>32,587</u>		<u>30,064</u>
			<u>32,587</u>		<u>30,064</u>

Signed on behalf of all the Trustees on 21/5/24 by:



J Varley (Trustee)

Charity No: 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 STATEMENT OF ACCOUNTING POLICIES

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Irrecoverable VAT is charged to the SOFA as incurred.

1. INCOMING RESOURCES

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Investment Income

Investment income is included in the accounts when receivable.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is acknowledged in the trustees' annual report.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1.2. EXPENDITURE & LIABILITITES

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

2. ASSETS

Depreciation of tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

Fixtures, fittings and equipment 15% reducing balance

TANGIBLE FIXED ASSETS

	Fixtures Fittings & Equipment	Total
	£	£
Cost:		
At 1 April 2022	1,986	1,986
Additions	-	-
Revaluations	-	-
Disposal	-	-
At 31 March 2023	<u>1,986</u>	<u>1,986</u>
 Depreciation:		
At 1 April 2022	898	898
Charge for Year	164	164
Elimination on disposal	-	-
At 31 March 2023	<u>898</u>	<u>898</u>
 Net book value:		
At 1 April 2022	<u>1,088</u>	<u>1,280</u>
At 31 March 2023	<u>924</u>	<u>1,088</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. DEBTORS	2023	2022
	£	£
Prepayments & Accrued Income	<u>6,940</u>	<u>5,871</u>
	<u>6,940</u>	<u>5,871</u>
4. CASH AT BANK AND IN HAND	2023	2022
	£	£
Bank current account	6,108	10,875
Deposit account	<u>20,028</u>	<u>20,576</u>
	<u>26,136</u>	<u>31,451</u>
5. CREDITORS: amounts falling due within one year	2023	2022
	£	£
Pension	50	91
PAYE/NI	-	-
Accruals and deferred income	<u>1,364</u>	<u>8,255</u>
	<u>1,414</u>	<u>8,346</u>
6. GRANT INCOME	2023	2022
	£	£
Furlough Scheme Income	-	431
TMBC Grants	-	<u>2,667</u>
	=	<u>3,098</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023**

7. ANALYSIS OF RESOURCES EXPENDED

	Restricted Funds	General Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Wages, Salaries & NIC:				
Gross wages	-	29,635	29,635	28,000
Employers' NIC	-	-	-	-
Employers' Pensions	-	450	450	466
Total	-	30,085	30,085	28,466

Rent, rates and Insurance:

Rent	-	23,447	23,447	15,558
Rates	-	-	-	-
Premises Insurance	-	786	786	731
Total	-	24,233	24,233	16,289

Details of certain items of Expenditure:

	2023	2022
	£	£
Trustees Expenses		
Number of trustees who were paid expenses	0	0
Nature of expenses	<u>N/A</u>	<u>N/A</u>
Fees for examination of audit		
Independent examiners fees	<u>750</u>	<u>750</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023**

7. PAID EMPLOYEES

	2023	2022 £
Staff Costs		
Gross wages, salaries and benefits in kind	29,635	28,000
Pension Costs	<u>450</u>	<u>466</u>
Total	<u><u>30,085</u></u>	<u><u>28,466</u></u>

**Average number of full time Equivalent
Employees in the year**

	2023	2022
The parts of the charity in which the Shop employees work	<u>2</u>	<u>2</u>

Total

8. FUNDS OF THE CHARITY

	At 1 April 2022	Surplus/ (Deficit)	Transferred Between Funds	At 31 March 2023
Restricted Income Fund	-	-	-	-
General Fund	<u>30,064</u>	<u>2,523</u>	<u>-</u>	<u>32,587</u>
	<u><u>30,064</u></u>	<u><u>2,523</u></u>	<u><u>-</u></u>	<u><u>32,587</u></u>

CROHN'S AND COLITIS CONCERN UK

England & Wales - Charity number 1173451

Accounts

CROHN'S AND COLITIS CONCERN UK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

CHARITY NUMBER 1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31 MARCH 2022**

Trustees	J Varley J Roberts A Garlick
Company Number	CE011080
Registered Office	15 – 17 Clarendon Street Hyde Cheshire SK14 2EL
Accountants	Scott Roberts Taylor & Co Central Buildings 5/7 Corporation Street Hyde Cheshire SK14 1AG
Bankers	The Co-operative Bank Business Direct PO Box 250 Skelmersdale Lancashire WN8 6WT
Charity Number	1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31st March 2022.

NAME AND NATURE OF ASSOCIATION

The name of the Association is CROHN'S AND COLITIS CONCERN UK (The Charity)

The Charity is a Charitable Incorporated Organisation.

The Charity's registration number is 1173451 and company number is CE011080.

OBJECTIVES AND ACTIVITIES

The Charity's objects are:-

- (a) to promote, improve, develop and maintain public education into Crohn's and Colitis and their causes, effects and methods of treatment.
- (b) the advancement of health in relation to the field of Crohn's and Colitis, especially in the care and improvement in the quality of life for sufferers and those at risk.

There have been no changes to the activities of the Association in the year under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The governing instrument is the said Memorandum and Articles of Association of Crohn's And Colitis Concern UK incorporated on 16th June 2017.

Restrictions Imposed by the Constitution

No changes or further restrictions of any form have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Specific Investment Powers

No specific investment powers have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Organisational Structure

No changes in the organisational structure of the charity have occurred over the last year.

Recruitment/Appointment of Trustees

No changes in the trustees in either number or makeup have been recorded over the last year.

Risk Review

The full extent of the Covid-19 outbreak is still being felt by the charity, especially in terms of its main income generator – the shop in Hyde.

The trustees are confident they have overcome the worst of the fall-out but are wary of the potential loss of income resulted from rising prices and inflation in the coming months ahead.

With this in mind we will continue to be cautious in our financial outlook and predictions in meeting our core aims.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENTS AND PERFORMANCE

The Hyde shop fully reopened this financial year after the Covid-19 outbreak started to subside, with customers returning and sales coming back to near pre pandemic levels. This enabled the charity to finish the year with an extra £12,171 in our general fund.

The trustees would like to thank the shop staff for all their efforts in keeping positive, motivated and driving the shops increased profitability over the last financial year.

We understand the high street is far from returning to normal levels of footfall, especially with the impending cost of living crisis that will be played out in the forth-coming financial year. But adversity sometimes provides opportunity and by selling good quality donated items to the local community at competitive prices, we are hopeful not only to improve our sales but also provide much needed support in the local area for people with stretched finances.

The trustees have decided that after a few years of restricting financial donations to support our aims due to the Covid-19 outbreak, we will be looking to engage once again in reviewing potential recipients in the coming months.

FINANCIAL REVIEW

The accounts for the period have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and comply with all statutory requirements and the charity's governing document.

The net profit for the year was £12,171.

Reserves Policy

Generally any surplus available will be reinvested in the charity's objectives. However the charity aims to keep a contingency reserve of £15,000 to cover three months full operating costs of its Hyde charity shops, after which any surplus will then be paid over to the charity.

TRUSTEES

The following trustees have held office since 1st April 2021:

Jonathan Varley
Jennifer Roberts
Andrew Garlick

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the keeping of accounting records and the preparation of financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year end of the surplus or deficit of the charity for that period. The Charities Act 2011 requires the Charity to ensure that the accounting records disclose with reasonable accuracy the financial position of the Charity. In doing so the Trustees are required to select appropriate accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent and to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees.


.....
J Varley

Trustee

26.08.2022
.....

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Report to the trustees of Crohn's And Colitis Concern UK (Charity no. 1173451) on the accounts for the year ended 31st March 2022, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

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

It is our 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 our attention.

Basis of Independent Examiner's Statement

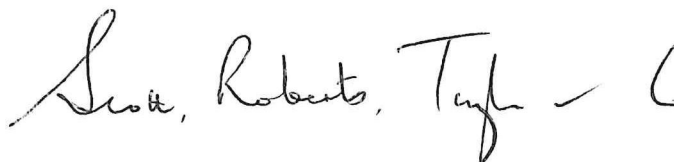
Our examination was carried out in accordance with the general direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us 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 Act have not been met: or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Scott Roberts Taylor & Co
Accountants & Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire SK14 1AG



.....
30th August 2022
.....

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**STATEMENT OF FINANCIAL ACTIVITIES
AT 31 MARCH 2022**

	Notes	Restricted Funds £	General Funds £	Total Funds 2022 £	Total Funds 2021 £
Income Resources					
Shop sales		-	68,357	68,357	22,111
Grant income	6	-	3,098	3,098	33,703
Donations received		-	60	60	1,000
Interest received		-	23	23	25
		<u>-</u>	<u>71,538</u>	<u>71,538</u>	<u>57,543</u>
Outgoing Resources					
Staff salaries, pensions & NIC	7	-	28,466	28,466	28,466
Rent, rates and insurance	7	-	21,933	21,933	21,590
Waste collection & stock removal		-	1,223	1,223	1,570
Light, heat & water		-	1,187	1,187	1,214
Repairs & maintenance		-	2,585	2,585	1,554
Printing, Postage & Stationery		-	257	257	-
Telephone & broadband		-	1,098	1,098	1,182
Accountancy		-	180	180	1,230
Bookkeeping		-	690	690	414
Payroll costs		-	786	786	1,218
Subscriptions		-	(51)	(51)	263
Depreciation		-	192	192	226
Cleaning		-	86	86	303
Sundry expenses		-	735	735	584
Total resources expended		<u>-</u>	<u>59,367</u>	<u>59,367</u>	<u>59,814</u>
Net incoming resources		-	12,171	12,171	(2,975)
Transfer between funds		-	-	-	-
Net movement in funds		-	12,171	12,171	(2,975)
Total funds brought forward		<u>-</u>	<u>17,893</u>	<u>17,893</u>	<u>20,868</u>
Total funds carried forward		<u>-</u>	<u>30,064</u>	<u>30,064</u>	<u>17,893</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022**

			2022		2021
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,088		1,280
CURRENT ASSETS					
Debtors	3	5,871		5,824	
Cash at bank and in hand	4	<u>31,451</u>		<u>25,022</u>	
		37,322		30,846	
CREDITORS: amounts					
Falling due within one year	5	<u>(8,346)</u>		<u>(14,233)</u>	
NET CURRENT ASSETS			<u>28,976</u>		<u>16,613</u>
TOTAL ASSETS LESS					
CURRENT LIABILITIES	8		<u>30,064</u>		<u>17,893</u>
FUNDS OF THE CHARITY					
Restricted Income Fund	8		-		-
General Fund	8		<u>30,064</u>		<u>17,893</u>
			<u>30,064</u>		<u>17,893</u>

Signed on behalf of all the Trustees on26-08-2022..... by:


Jonathan Varley (Trustee)

Charity No: 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 STATEMENT OF ACCOUNTING POLICIES

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Irrecoverable VAT is charged to the SOFA as incurred.

1. INCOMING RESOURCES

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Investment Income

Investment income is included in the accounts when receivable.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is acknowledged in the trustees' annual report.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1.2. EXPENDITURE & LIABILITITES

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

2. ASSETS

Depreciation of tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

Fixtures, fittings and equipment 15% reducing balance

TANGIBLE FIXED ASSETS

	Fixtures Fittings & Equipment	Total
	£	£
Cost:		
At 1 April 2021	1,986	1,986
Additions	-	-
Revaluations	-	-
Disposal	<u>-</u>	<u>-</u>
At 31 March 2022	<u>1,986</u>	<u>1,986</u>
 Depreciation:		
At 1 April 2021	706	706
Charge for Year	192	192
Elimination on disposal	<u>-</u>	<u>-</u>
At 31 March 2022	<u>898</u>	<u>898</u>
 Net book value:		
At 1 April 2021	<u>1,280</u>	<u>1,280</u>
At 31 March 2022	<u>1,088</u>	<u>1,088</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. DEBTORS	2022	2021
	£	£
Prepayments & Accrued Income	<u>5,871</u>	<u>5,824</u>
	<u>5,871</u>	<u>5,824</u>
4. CASH AT BANK AND IN HAND	2022	2021
	£	£
Bank current account	10,875	10,469
Deposit account	<u>20,576</u>	<u>14,553</u>
	<u>31,451</u>	<u>25,022</u>
5. CREDITORS: amounts falling due within one year	2022	2021
	£	£
Pension	91	91
PAYE/NI	-	140
Accruals and deferred income	<u>8,255</u>	<u>14,002</u>
	<u>8,346</u>	<u>14,233</u>
6. GRANT INCOME	2022	2021
	£	£
Furlough Scheme Income	431	15,368
TMBC Grants	<u>2,667</u>	<u>18,335</u>
	<u>3,098</u>	<u>33,703</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

7. ANALYSIS OF RESOURCES EXPENDED

	Restricted Funds	General Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Wages, Salaries & NIC:				
Gross wages	-	28,000	28,000	28,000
Employers' NIC	-	-	-	-
Employers' Pensions	-	466	466	466
Total	<u>-</u>	<u>28,466</u>	<u>28,466</u>	<u>28,466</u>

Rent, rates and Insurance:

Rent	-	15,558	15,558	20,628
Rates	-	-	-	-
Premises Insurance	-	731	731	962
Total	<u>-</u>	<u>16,289</u>	<u>16,289</u>	<u>21,590</u>

Details of certain items of Expenditure:

	2022	2021
	£	£
Trustees Expenses		
Number of trustees who were paid expenses	0	0
Nature of expenses	<u>N/A</u>	<u>N/A</u>
Fees for examination of audit		
Independent examiners fees	<u>750</u>	<u>600</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

7. PAID EMPLOYEES

	2022	2021
		£
Staff Costs		
Gross wages, salaries and benefits in kind	28,000	28,000
Pension Costs	<u>466</u>	<u>466</u>
Total	<u><u>28,466</u></u>	<u><u>28,466</u></u>

**Average number of full time Equivalent
Employees in the year**

	2022	2021
The parts of the charity in which the Shop employees work	<u>2</u>	<u>2</u>
	<u><u>2</u></u>	<u><u>2</u></u>

Total

8. FUNDS OF THE CHARITY

	At 1 April 2021	Surplus/ (Deficit)	Transferred Between Funds	At 31 March 2022
Restricted Income Fund	-	-	-	-
General Fund	<u>17,893</u>	<u>12,171</u>	<u>-</u>	<u>30,064</u>
	<u><u>17,893</u></u>	<u><u>12,171</u></u>	<u><u>-</u></u>	<u><u>30,064</u></u>

CROHN'S AND COLITIS CONCERN UK

England & Wales - Charity number 1173451

Accounts

CROHN'S AND COLITIS CONCERN UK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CHARITY NUMBER 1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Contents	Pages
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Trustees' report	2 to 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 to 12

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31 MARCH 2021**

Trustees	J Varley J Roberts A Garlick
Company Number	CE011080
Registered Office	15 – 17 Clarendon Street Hyde Cheshire SK14 2EL
Accountants	Scott Roberts Taylor & Co Central Buildings 5/7 Corporation Street Hyde Cheshire SK14 1AG
Bankers	The Co-operative Bank Business Direct PO Box 250 Skelmersdale Lancashire WN8 6WT
Charity Number	1173451

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31st March 2021.

NAME AND NATURE OF ASSOCIATION

The name of the Association is CROHN'S AND COLITIS CONCERN UK (The Charity)

The Charity is a Charitable Incorporated Organisation.

The Charity's registration number is 1173451 and company number is CE011080.

OBJECTIVES AND ACTIVITIES

The Charity's objects are:-

- (a) to promote, improve, develop and maintain public education into Crohn's and Colitis and their causes, effects and methods of treatment.
- (b) the advancement of health in relation to the field of Crohn's and Colitis, especially in the care and improvement in the quality of life for sufferers and those at risk.

There have been no changes to the activities of the Association in the year under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The governing instrument is the said Memorandum and Articles of Association of Crohn's And Colitis Concern UK incorporated on 16th June 2017.

Restrictions Imposed by the Constitution

No changes or further restrictions of any form have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Specific Investment Powers

No specific investment powers have been requested or approved by the trustees over and above what is laid out in our Memorandum and Articles of Association over the last year.

Organisational Structure

No changes in the organisational structure of the charity have occurred over the last year.

Recruitment/Appointment of Trustees

No changes in the trustees in either number or makeup have been recorded over the last year.

Risk Review

The charity did take advantage of all government financial support offered throughout the pandemic and as such has managed to keep some financial stability by maintaining most of its core cash reserves to pre-Covid levels, all be it with a small operating loss for the year.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

But the full extent of the Covid-19 outbreak is still being felt by the high street. This is reflected by the performance of the charities main source of income - our charity shop in Hyde. Sales and donations are slowly returning but not to pre-Covid levels. Any possible remedial action required by the trustees to contain the fall-out and maintain financial stability to meet our core aims will be monitored and reported upon along with next year's accounts.

ACHIEVEMENTS AND PERFORMANCE

With the charities main income source being a charity shop in Hyde, the high street and the covid-19 outbreak has not provided any comfort or solace in what has been one of its hardest and toughest trading years in living memory. The result was a small loss for the year that has been covered by the trustees decision to hold back spending any reserves last year as the outbreak started to hit the UK.

Although sales and profits have taken a hit as the shop was closed for more than half the year, the shop employees have shown resilience and endeavour to meet the challenges that have been thrown at them - for this they must be commended. Their challenge is to re-engage with volunteers, stock donors and customers and to their changing needs and habits to ensure the shop thrives and progresses again as we start to move towards the decision around the lease break date at the current shop site.

FINANCIAL REVIEW

The accounts for the period have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and comply with all statutory requirements and the charity's governing document.

The net loss for the year was £2,975.

Reserves Policy

Generally any surplus available will be reinvested in the charity's objectives. However the charity aims to keep a contingency reserve of £15,000 to cover three months full operating costs of its Hyde charity shops, after which any surplus will then be paid over to the charity.

TRUSTEES

The following trustees have held office since 1st April 2020:

Jonathan Varley
Jennifer Roberts
Andrew Garlick

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the keeping of accounting records and the preparation of financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year end of the surplus or deficit of the charity for that period. The Charities Act 2011 requires the Charity to ensure that the accounting records disclose with reasonable accuracy the financial position of the Charity. In doing so the Trustees are required to select appropriate accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent and to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees.


.....
J Varley

Trustee

.....
1/12/21
.....

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

Report to the trustees of Crohn's And Colitis Concern UK (Charity no. 1173451) on the accounts for the year ended 31st March 2021, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

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

It is our 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 our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the general direction 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.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us 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 Act have not been met: or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Scott Roberts Taylor & Co
Accountants & Registered Auditors
Central Buildings
5/7 Corporation Street
Hyde
Cheshire SK14 1AG

A.P. Bush for
Scott, Roberts, Taylor . C

8th December 2021
.....

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451**BALANCE SHEET
AT 31 MARCH 2021**

	Notes	Restricted Funds £	General Funds £	Total Funds 2021 £	Total Funds 2020 £
Income Resources					
Shop sales		-	22,111	22,111	65,465
Grant income	6	-	33,703	33,703	-
Donations received		-	1,000	1,000	-
Interest received		-	25	25	28
		=	<u>56,839</u>	<u>57,543</u>	<u>65,493</u>
Outgoing Resources					
Staff salaries, pensions & NIC	7	-	28,466	28,466	28,472
Rent, rates and insurance	7	-	21,590	21,590	22,609
Waste collection		-	1,570	1,570	2,727
Light, heat & water		-	1,214	1,214	2,907
Repairs & maintenance		-	1,554	1,554	992
Telephone & broadband		-	1,182	1,182	1,212
Accountancy		-	1,230	1,230	720
Bookkeeping		-	414	414	720
Payroll costs		-	1,218	1,218	618
Subscriptions		-	263	263	409
Depreciation		-	226	226	266
Cleaning		-	303	303	-
Sundry expenses		=	<u>584</u>	<u>584</u>	<u>1,218</u>
Total resources expended		=	<u>59,814</u>	<u>59,814</u>	<u>62,870</u>
Net incoming resources		-	(2,975)	(2,975)	2,623
Transfer between funds		=	=	=	=
Net movement in funds		-	(2,975)	(2,975)	2,623
Total funds brought forward		=	<u>20,868</u>	<u>20,868</u>	<u>18,245</u>
Total funds carried forward		=	<u>17,893</u>	<u>17,893</u>	<u>20,868</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

			2021		2020
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,280		1,506
CURRENT ASSETS					
Debtors	3	5,824		6,740	
Cash at bank and in hand	4	<u>25,022</u> 30,846		<u>14,414</u> 21,154	
CREDITORS: amounts					
Falling due within one year	5	<u>(14,233)</u>		<u>(1,792)</u>	
NET CURRENT ASSETS			<u>16,613</u>		<u>19,362</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	8		<u>17,893</u>		<u>20,868</u>
FUNDS OF THE CHARITY					
Restricted Income Fund	8		-		-
General Fund	8		<u>17,893</u>		<u>20,868</u>
			<u>17,893</u>		<u>20,868</u>

Signed on behalf of all the Trustees on 1/12/21 by:



.....
J Varley (Trustee)

Charity No: 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 STATEMENT OF ACCOUNTING POLICIES

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

Irrecoverable VAT is charged to the SOFA as incurred.

1. INCOMING RESOURCES

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Investment Income

Investment income is included in the accounts when receivable.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is acknowledged in the trustees' annual report.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1.2. EXPENDITURE & LIABILITITES

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

2. ASSETS

Depreciation of tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

Fixtures, fittings and equipment 15% reducing balance

TANGIBLE FIXED ASSETS

	Fixtures Fittings & Equipment	Total
	£	£
Cost:		
At 1 April 2020	1,986	1,986
Additions	-	-
Revaluations	-	-
Disposal	-	-
At 31 March 2021	<u>1,986</u>	<u>1,986</u>
 Depreciation:		
At 1 April 2020	480	480
Charge for Year	226	226
Elimination on disposal	-	-
At 31 March 2021	<u>706</u>	<u>706</u>
 Net book value:		
At 1 April 2020	<u>1,506</u>	<u>1,506</u>
At 31 March 2021	<u>1,280</u>	<u>1,280</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. DEBTORS	2021	2020
	£	£
PAYE/NI	-	14
Prepayments & Accrued Income	<u>5,824</u>	<u>6,726</u>
	<u>5,824</u>	<u>6,740</u>
4. CASH AT BANK AND IN HAND	2021	2020
	£	£
Bank current account	10,469	4,386
Deposit account	<u>14,553</u>	<u>10,028</u>
	<u>25,022</u>	<u>14,414</u>
5. CREDITORS: amounts falling due within one year	2021	2020
	£	£
Pension	91	92
PAYE/NI	140	-
Accruals and deferred income	<u>14,002</u>	<u>1,700</u>
	<u>14,233</u>	<u>1,792</u>
6. GRANT INCOME	2021	2020
	£	£
Furlough Scheme Income	15,368	-
TMBC Grants	18,335	-
	<u>33,703</u>	=

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

7. ANALYSIS OF RESOURCES EXPENDED

	Restricted Funds	General Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Wages, Salaries & NIC:				
Gross wages	-	28,000	28,000	28,000
Employers' NIC	-	-	-	-
Employers' Pensions	-	467	467	471
Total	<u>-</u>	<u>28,467</u>	<u>28,467</u>	<u>28,471</u>

Rent, rates and Insurance:

Rent	-	20,628	20,628	20,673
Rates	-	-	-	924
Premises Insurance	-	962	962	1,012
Total	<u>-</u>	<u>21,590</u>	<u>21,590</u>	<u>22,609</u>

Details of certain items of Expenditure:

	2021	2020
	£	£
Trustees Expenses		
Number of trustees who were paid expenses	0	0
Nature of expenses	<u>N/A</u>	<u>N/A</u>
Fees for examination of audit		
Independent examiners fees	<u>600</u>	<u>750</u>

CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

7. PAID EMPLOYEES

	2021	2020 £
Staff Costs		
Gross wages, salaries and benefits in kind	28,000	28,000
Pension Costs	<u>467</u>	<u>471</u>
Total	<u>28,467</u>	<u>28,471</u>

**Average number of full time Equivalent
Employees in the year**

	2021	2020
The parts of the charity in which the Shop employees work	<u>2</u>	<u>2</u>

Total

8. FUNDS OF THE CHARITY

	At 1 April 2020	Surplus/ (Deficit)	Transferred Between Funds	At 31 March 2021
Restricted Income Fund	-	-	-	-
General Fund	<u>20,868</u>	<u>(2,975)</u>	-	<u>17,893</u>
	<u>20,868</u>	<u>(2,975)</u>	-	<u>17,893</u>