

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
Legal and administrative information	1
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

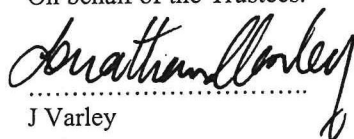
**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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. L

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 on1/12/21..... 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 & LIABILITIES

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>

**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>	=

**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>

**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>	<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>-</u>	<u>17,893</u>
	<u>20,868</u>	<u>(2,975)</u>	<u>-</u>	<u>17,893</u>