

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**

| Contents | Pages |
|--------------------------------------|--------------|
| Legal and administrative information | 1 |
| Trustees' report | 2 to 4 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 to 12 |

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

23 May 2024

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

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 | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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 & 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 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> |

**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>30,085</u> | <u>28,466</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> | <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>30,064</u> | <u>2,523</u> | <u>-</u> | <u>32,587</u> |