

**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**

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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**

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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**

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**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**

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**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 31<sup>st</sup> 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**

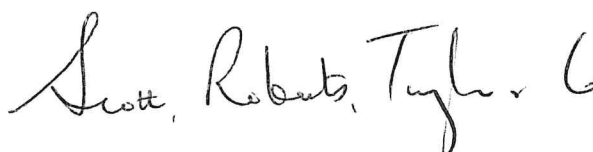
Our examination was carried out in accordance with the general direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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  
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**CROHN'S AND COLITIS CONCERN UK - CHARITY NUMBER 1173451**

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

		<b>Restricted Funds</b>	<b>General Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income Resources</b>					
Shop sales		-	67,260	67,260	70,581
Donations received		-	393	393	2,148
Interest received		-	356	356	274
		<u>-</u>	<u>68,009</u>	<u>68,009</u>	<u>73,003</u>
<b>Outgoing Resources</b>					
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		-	671	671	679
<b>Total resources expended</b>		<u>-</u>	<u>68,490</u>	<u>68,490</u>	<u>72,394</u>
<b>Net (outgoing)/incoming resources</b>		-	(482)	(482)	609
<b>Transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		-	(482)	(482)	609
<b>Total funds brought forward</b>		<u>-</u>	<u>33,196</u>	<u>33,196</u>	<u>32,587</u>
<b>Total funds carried forward</b>		<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	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	2		669	786
<b>CURRENT ASSETS</b>				
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
<b>CREDITORS: amounts</b>				
Falling due within one year	5	<u>(3,027)</u>		<u>(2,514)</u>
<b>NET CURRENT ASSETS</b>			<u>32,045</u>	<u>32,410</u>
<b>TOTAL ASSETS LESS</b>				
<b>CURRENT LIABILITIES</b>			<u>32,714</u>	<u>33,196</u>
<b>FUNDS OF THE CHARITY</b>				
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**

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**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**

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**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**

	<b>Fixtures Fittings &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost:</b>		
At 1 April 2024	1,986	1,986
Additions	-	-
Revaluations	-	-
Disposal	-	-
At 31 March 2025	<u>1,986</u>	<u>1,986</u>
<b>Depreciation:</b>		
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>
<b>Net book value:</b>		
At 1 April 2024	<u>784</u>	<u>784</u>
At 31 March 2025	<u>669</u>	<u>669</u>

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

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**3. DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>Restricted Funds</b>	<b>General Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Wages, Salaries &amp; NIC:</b>				
Gross wages	-	35,880	35,880	35,880
Employers' NIC	-	-	-	-
Employers' Pensions	-	351	351	351
<b>Total</b>	<u>-</u>	<u>36,231</u>	<u>36,231</u>	<u>36,231</u>

**Rent, rates and Insurance:**

Rent	-	21,210	21,210	23,775
Rates	-	343	343	352
Premises Insurance	-	145	145	62
<b>Total</b>	<u>-</u>	<u>21,698</u>	<u>21,698</u>	<u>24,189</u>

**Details of certain items of Expenditure:**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Trustees Expenses</b>		
Number of trustees who were paid expenses	0	0
Nature of expenses	<u>N/A</u>	<u>N/A</u>
<b>Fees for examination of audit</b>		
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 £
<b>Staff Costs</b>		
Gross wages, salaries and benefits in kind	35,880	35,880
Pension Costs	<u>351</u>	<u>351</u>
<b>Total</b>	<u>36,231</u>	<u>36,231</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
<b>Restricted Income Fund</b>	-	-	-	-
<b>General Fund</b>	<u>33,196</u>	<u>(482)</u>	<u>-</u>	<u>32,714</u>
	<u>33,196</u>	<u>(482)</u>	<u>-</u>	<u>32,714</u>