

**Children's Chronic Arthritis Association**  
**Unaudited Financial Statements**  
**30 December 2022**

**SUE WOODGATE ACA**

Chartered accountants  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# **Children's Chronic Arthritis Association**

## **Financial Statements**

**Year ended 30 December 2022**

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Statement of cash flows	<b>8</b>
Notes to the financial statements	<b>9</b>

---

# Children's Chronic Arthritis Association

## Trustees' Annual Report

Year ended 30 December 2022

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 December 2022.

### Reference and administrative details

<b>Registered charity name</b>	Children's Chronic Arthritis Association
<b>Charity registration number</b>	1185378
<b>Principal office</b>	PO Box 6679 Nuneaton CV11 9LR

### The trustees

Mr C Wescott  
Mrs M Marcetic  
Miss N Marcetic  
Mrs G Dalton  
Mrs S C Wescott  
Mr C Cox  
Mr D Madge  
Mr R Piper  
Mrs E Earle

<b>Independent examiner</b>	Sue Woodgate ACA 42 St Nicholas Drive Shepperton Surrey TW17 9LD
-----------------------------	--

### Structure, governance and management

#### Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

#### Recruitment and appointment of new Trustees

Trustees are recruited from supporters and interested parties with a view to increasing the skill set within the charity. All appointments are vetted and DBS checks are obtained before appointment.

#### Risk Management

The trustees are aware of their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. We confirm that in this financial year we managed risks according to this.

# Children's Chronic Arthritis Association

## Trustees' Annual Report *(continued)*

**Year ended 30 December 2022**

---

### **Objectives and activities**

CCAA provides support and information to families of children diagnosed with Juvenile Idiopathic Arthritis (JIA). This is achieved through the website, social media, literature, a network of CCAA Local Area Family Groups, and by hosting Annual Family Support Weekends that offer opportunities to improve their understanding of the disease and treatment.

### **Significant Activities**

In order to realise its objectives the charity runs annual residential weekends, local support groups and a badge award scheme which encourages children with JIA and other paediatric rheumatological conditions to be rewarded and celebrated when they have overcome some of the significant challenges they face as they grow up. There is also a badge award scheme to recognise and celebrate health professionals for their commitment in helping these children and their families.

# Children's Chronic Arthritis Association

## Trustees' Annual Report *(continued)*

**Year ended 30 December 2022**

---

### **Achievements and performance**

2022 has been a year when we have managed to get back to some normality, allowing us to run our two Family Information Weekends and attend other Events.

Both of our weekends were again a great success allowing our families to meet and gain knowledge about JIA. The children had a great time taking part in the activities that were organised for them. Our first weekend in July was in Hooke Court in Dorset. This was the first time we had used this venue. The venue proved to be a good choice and the staff could not have been more helpful. The September Weekend was again held at the Hollowford Centre in the Peak District. Once again this was a very successful weekend.

Our weekends can make a huge difference to the families that attend on their JIA journey, let us hope we can carry on helping and making a difference in the future.

This year we once again held Art Therapy Sessions run by the Teapot Trust. This was an 8 week online course with teenagers and proved very successful and helpful for them. Thanks again to the Teapot Trust for organising these events for us and for Amy attending on our behalf.

We continue to be involved with other organisations and individuals in health studies, involving a Methotrexate Study, Mental Health Collaboration and Cluster.

Newsletters have been sent out this year to Health Professionals and families to keep them informed of our activities.

The Award Badge Project is going from strength to strength, with over 500 badges given out. This year new badges have been added, including a medal for when all 8 badges have been collected. Also new Badges for Health Professionals has been introduced, which can be nominated by families.

On World Arthritis Day we had Freddy Fantastic run an online Magic Show which was well received.

In September we attended BSPAR. After a gap of a couple of years it was good to meet and make contact with Health Professionals in person and promote the work of CCAA Kids with Arthritis. Thanks to Emily, Claire and Amy for representing us at the conference.

Our Local Area Groups continue to grow and its is good to see some events taking place around the country. This is one area which we hope to continue to develop in the next 12 months to offer more support to our families. Thanks to all the Local Reps who keep the groups going.

We are still adding content to our website and have added a page about Transition thanks to the help of Dr Janet McDonagh. Unfortunately, this year we were unable to run our Annual Fundraiser/Awareness Day but we have next years dates already in the Calendar ready to go ahead.

We must thank Sue Woodgate, our Accountant for all her help and advice again this year to help us to comply with the Charity Commission regulations.

A special thanks to all our Fundraisers who have collectively raised an amazing £15,000 for us since November 2021. Even though we are in a good financial position at the moment, we need to be aware of the current financial situation families are currently facing. We may need to look at other ways to raise money to carry out our planned activities for next year

I must also thank all the Committee Members for all their support and dedication to the Charity, especially Emily and Sue for all they have done for the Charity this year. And thanks especially to Shelley, who in a difficult year personally, has continued with her commitment to the Charity. The

# Children's Chronic Arthritis Association

## Trustees' Annual Report *(continued)*

### Year ended 30 December 2022

---

Committee are grateful for all your hard work.

We hope we can continue during the next 12 months to support the many JIA families that come to us.

#### Financial review

During the year to 30th December 2022 the charity had a deficit of £9,076 (2021 surplus £73,422). The surplus in 2021 included funds of £75,933 received from the charity's antecedent charity of the same name. Without these funds the charity would have shown a deficit of £2,511 in 2021.

Reserves policy and going concern.

The Trustees are currently reviewing their Reserves Policy to ensure it is appropriate for the current financial climate. The Trustees have no concerns over the ability for the charity to continue in the foreseeable future.

#### Principal Funding Sources

The principal funding sources for the charity are donations from individuals and supporters of the charity.

#### Future developments

In the future the charity wants to continue to run at least two Residential Weekends each year and is looking at different geographical locations to host them. The charity is also giving support to expand local area network groups to help then organise more local events throughout the year.

The trustees' annual report was approved on 4 July 2023 and signed on behalf of the board of trustees by:

Mr C Wescott  
Trustee

# **Children's Chronic Arthritis Association**

## **Independent Examiner's Report to the Trustees of Children's Chronic Arthritis Association**

**Year ended 30 December 2022**

---

I report to the trustees on my examination of the financial statements of Children's Chronic Arthritis Association ('the charity') for the year ended 30 December 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sue Woodgate ACA  
Independent Examiner

42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

4 April 2023

# Children's Chronic Arthritis Association

## Statement of Financial Activities

Year ended 30 December 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	31,494	31,494	109,270
Charitable activities	5	762	762	1,060
Investment income	6	296	296	6
<b>Total income</b>		<u>32,552</u>	<u>32,552</u>	<u>110,336</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	3,289	3,289	6,467
Expenditure on charitable activities	8,9	<u>38,339</u>	<u>38,339</u>	<u>30,447</u>
<b>Total expenditure</b>		<u>41,628</u>	<u>41,628</u>	<u>36,914</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(9,076)</u>	<u>(9,076)</u>	<u>73,422</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		85,603	85,603	12,181
<b>Total funds carried forward</b>		<u>76,527</u>	<u>76,527</u>	<u>85,603</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.



# Children's Chronic Arthritis Association

## Statement of Financial Position

30 December 2022

---

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	13	3,594	—
Cash at bank and in hand		73,333	86,003
		<u>76,927</u>	<u>86,003</u>
<b>Net current assets</b>		<u>76,927</u>	<u>86,003</u>
<b>Total assets less current liabilities</b>		<u>76,927</u>	<u>86,003</u>
<b>Creditors: amounts falling due after more than one year</b>	14	<u>400</u>	<u>400</u>
<b>Net assets</b>		<u><u>76,527</u></u>	<u><u>85,603</u></u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>76,527</u>	<u>85,603</u>
<b>Total charity funds</b>	15	<u><u>76,527</u></u>	<u><u>85,603</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 4 July 2023, and are signed on behalf of the board by:

Mr C Wescott  
Trustee

---

The notes on pages 9 to 14 form part of these financial statements.

# Children's Chronic Arthritis Association

## Statement of Cash Flows

Year ended 30 December 2022

---

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(9,076)	73,422
<i>Adjustments for:</i>		
Other interest receivable and similar income	(296)	(6)
Interest payable and similar charges	132	96
Accrued expenses	—	400
<i>Changes in:</i>		
Trade and other debtors	(3,594)	6,419
Cash generated from operations	(12,834)	80,331
Interest paid	(132)	(96)
Interest received	296	6
Net cash (used in)/from operating activities	<u>(12,670)</u>	<u>80,241</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(12,670)	80,241
<b>Cash and cash equivalents at beginning of year</b>	86,003	5,762
<b>Cash and cash equivalents at end of year</b>	<u>73,333</u>	<u>86,003</u>

---

The notes on pages 9 to 14 form part of these financial statements.

# Children's Chronic Arthritis Association

## Notes to the Financial Statements

Year ended 30 December 2022

---

### 1. General information

The charity is a public benefit entity and registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 53 Sherbourne Avenue, Nuneaton, CV10 9JH.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Children's Chronic Arthritis Association

## Notes to the Financial Statements *(continued)*

Year ended 30 December 2022

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Children's Chronic Arthritis Association

## Notes to the Financial Statements *(continued)*

### Year ended 30 December 2022

---

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Direct donations	7,994	7,994	4,392	4,392
Just Giving donations	20,981	20,981	8,205	8,205
Virgin Money donations	–	–	5,961	5,961
Facebook donations	–	–	4,712	4,712
CAF donations	110	110	3,965	3,965
Other online donations	2,409	2,409	6,102	6,102
<b>Other donations and legacies</b>				
Donation from antecedent charity	–	–	75,933	75,933
	<u>31,494</u>	<u>31,494</u>	<u>109,270</u>	<u>109,270</u>

---

# Children's Chronic Arthritis Association

## Notes to the Financial Statements *(continued)*

Year ended 30 December 2022

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	762	762	1,060	1,060

### 6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable type 1	296	296	6	6

### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	3,289	3,289	6,467	6,467

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Residential Weekend	16,195	16,195	7,073	7,073
Support costs	22,144	22,144	23,374	23,374
	<u>38,339</u>	<u>38,339</u>	<u>30,447</u>	<u>30,447</u>

### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Residential Weekend	16,195	–	16,195	7,073
Governance costs	–	22,144	22,144	23,374
	<u>16,195</u>	<u>22,144</u>	<u>38,339</u>	<u>30,447</u>

### 10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>400</u>	<u>400</u>

# Children's Chronic Arthritis Association

## Notes to the Financial Statements *(continued)*

### Year ended 30 December 2022

#### 11. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

#### 13. Debtors

	2022	2021
	£	£
Prepayments and accrued income	<u>3,594</u>	<u>—</u>

#### 14. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Accruals and deferred income	<u>400</u>	<u>400</u>

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 31 December 2021 £	Income £	Expenditure £	At 30 December 2022 £
General funds	<u>85,603</u>	<u>32,552</u>	<u>(41,628)</u>	<u>76,527</u>

  

	At 31 December 2020 £	Income £	Expenditure £	At 30 December 2021 £
General funds	<u>12,181</u>	<u>110,336</u>	<u>(36,914)</u>	<u>85,603</u>

# Children's Chronic Arthritis Association

## Notes to the Financial Statements *(continued)*

Year ended 30 December 2022

---

### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>76,527</u>	<u>76,527</u>

  

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>85,603</u>	<u>85,603</u>

### 17. Analysis of changes in net debt

	At 31 Dec 2021 £	Cash flows £	At 30 Dec 2022 £
Cash at bank and in hand	<u>86,003</u>	<u>(12,670)</u>	<u>73,333</u>