

**Children's Chronic Arthritis Association**  
**Unaudited Financial Statements**  
**30 December 2023**

**SUE WOODGATE ACA**

Chartered accountants  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# **Children's Chronic Arthritis Association**

## **Financial Statements**

**Year ended 30 December 2023**

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# Children's Chronic Arthritis Association

## Trustees' Annual Report

### Year ended 30 December 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 December 2023.

#### Reference and administrative details

**Registered charity name** Children's Chronic Arthritis Association

**Charity registration number** 1185378

**Principal office** PO Box 6679  
Nuneaton  
CV11 9LR

#### The trustees

Mr C Wescott  
Mrs M Marcetic  
Mrs G Dalton  
Mrs S C Wescott  
Mr C Cox (Resigned 12 November 2023)  
Mr D Madge  
Mr R Piper  
Mrs E Earle (Resigned 12 November 2023)

**Independent examiner** 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 2023**

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### **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 2023**

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### **Achievements and performance**

Firstly, two Trustees stepped down from the committee at our AGM, Emily and Charlie. I would like to thank them for all their time and dedication to the charity over the last few years. I am happy to say that they are staying on as volunteers, which will allow them to carry on supporting the charity.

Last year (2022), we experienced a deficit of c. £9,000. This year (2023) the deficit grew to about £30,000. We have already taken actions to cut costs and have a plan in place to grow income. Our Reserves have fallen below the level set in our Reserves Policy. This is not something that only we are facing; many small charities have faced financial challenges over the last few years.

We are always extremely careful how we spend our funds, in order to maximise the benefit for children and young people with arthritis and their families.

The two family weekends this year were again a great success. The first was held at Hooke Court, Dorset, this was the second time we have run a weekend at this venue. We were once again made to feel really welcome by the owners. The second weekend was again at the Hollowford centre in the Peak District, a venue we now know really well. Both weekends were really well attended and enjoyed by the families attending. We can see the difference that these weekends make to the families, with the extra knowledge they have gained and giving the children opportunities to meet others with JIA and participate in the activities. Hopefully this will help them on their JIA journey.

Social media, web searches and referrals from health professionals are the main ways that people get to hear of us. We kept our positive links with the paediatric rheumatology centres across the UK by sending them information annually and attending the British Society of Rheumatology conference. We also sent newsletters to families and health professionals to keep them informed of what activities the charity is running this year.

" Thank you for all your support. You're a lifesaver. When you're struck with a diagnosis that you didn't believe could affect your babies, the information you provided helped us massively. xx" (Parent)

In 2023 we again ran online art therapy sessions with the Teapot Trust, and we have another starting shortly. The children who attend the sessions really enjoy them and we have had good feedback from parents on how these sessions help . The Teapot Trust also attended our Hollowford weekend, running an art session for the parents as well as the children. These sessions were enjoyed by all who took part.

In 2023 we continued our involvement with a number of projects, organisations and collaborations with health professionals, including a mental health project, JIA learn, Cluster and the Methotrexate survey. Emily Earle achieved a huge amount representing CCAA at these events/meetings.

"Thank you for everything you do for children and their families" (NHS Specialist Nurse)

The Award Badge scheme went from strength to strength, this is where a child or young person receives an award in one of a number of different categories to celebrate something they have done or achieved. We will soon be giving out our 1000th badge.

"She absolutely loves her lanyard and badges; she doesn't go anywhere without it now. She's so proud to show it off to all her friends" (Parent)

Our area groups continue to grow, and it is great to see some local activities being organised for children and families. Thanks to all the area representatives who do an incredible job volunteering to organise these get-togethers.

# Children's Chronic Arthritis Association

## Trustees' Annual Report *(continued)*

### Year ended 30 December 2023

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Thank you to Sue Woodgate, our Accountant, for all the help and advice that she gave the charity over 2023.

Thank you to Stephanie for carrying out our DBS checks.

Special thanks to all the people who have raised money for us throughout the year. Without you we would not be able to carry out any of our activities. If you would like to support us through a regular or one-off donation, please do so through our website.

Thank you to all our trustees for their support and dedication to the charity over the last 12 months, and especially Emily for a huge contribution to the work of CCAA and Shelley who we contracted to undertake a significant amount of CCAA's day to day work on a self-employed basis, and who has now moved on to explore other adventures.

The charity is continually moving forward to achieve the aims it set itself over 30 years ago while meeting new and emerging needs. We are very proud of the difference we make to families with a child or young person with JIA but there is much more to do. Please consider helping us to support even more of these families in the coming years.

### Financial review

During the year to 30th December 2023 the charity had a deficit of £26,047 (2022 deficit £9,076).

Reserves policy and going concern.

The Trustees regularly review their Reserves Policy to ensure it is appropriate for the current financial climate. We are aware that the charity cannot continue to make large deficits and have taken steps to ensure 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, funds permitting, at different locations to make them as accessible as possible. The charity is also giving support to expand local area network groups to help them organise more local events throughout the year.

The trustees' annual report was approved on 4 July 2024 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 2023**

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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 2023.

### **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

3 July 2024

# Children's Chronic Arthritis Association

## Statement of Financial Activities

Year ended 30 December 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	28,693	28,693	31,494
Charitable activities	5	1,090	1,090	762
Investment income	6	1,073	1,073	296
<b>Total income</b>		<u>30,856</u>	<u>30,856</u>	<u>32,552</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	4,366	4,366	3,289
Expenditure on charitable activities	8,9	52,537	52,537	38,339
<b>Total expenditure</b>		<u>56,903</u>	<u>56,903</u>	<u>41,628</u>
<b>Net expenditure and net movement in funds</b>		<u>(26,047)</u>	<u>(26,047)</u>	<u>(9,076)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		76,527	76,527	85,603
<b>Total funds carried forward</b>		<u>50,480</u>	<u>50,480</u>	<u>76,527</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 2023

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	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	13	—	3,594
Cash at bank and in hand		50,880	73,333
		<u>50,880</u>	<u>76,927</u>
<b>Net current assets</b>		<u>50,880</u>	<u>76,927</u>
<b>Total assets less current liabilities</b>		<u>50,880</u>	<u>76,927</u>
<b>Creditors: amounts falling due after more than one year</b>	14	<u>400</u>	<u>400</u>
<b>Net assets</b>		<u>50,480</u>	<u>76,527</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>50,480</u>	<u>76,527</u>
<b>Total charity funds</b>	15	<u>50,480</u>	<u>76,527</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 July 2024, and are signed on behalf of the board by:

Mr C Wescott  
Trustee

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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 2023

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	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net expenditure	(26,047)	(9,076)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(1,073)	(296)
Interest payable and similar charges	82	132
<i>Changes in:</i>		
Trade and other debtors	3,594	(3,594)
Cash generated from operations	(23,444)	(12,834)
Interest paid	(82)	(132)
Interest received	1,073	296
Net cash used in operating activities	<u>(22,453)</u>	<u>(12,670)</u>
<b>Net decrease in cash and cash equivalents</b>	(22,453)	(12,670)
<b>Cash and cash equivalents at beginning of year</b>	73,333	86,003
<b>Cash and cash equivalents at end of year</b>	<u>50,880</u>	<u>73,333</u>

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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 2023

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### 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 2023

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### 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 2023

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#### 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 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Direct donations	11,020	11,020	7,994	7,994
Just Giving donations	17,584	17,584	20,981	20,981
CAF donations	—	—	110	110
Other online donations	89	89	2,409	2,409
	<u>28,693</u>	<u>28,693</u>	<u>31,494</u>	<u>31,494</u>

# Children's Chronic Arthritis Association

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

Year ended 30 December 2023

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>1,090</u>	<u>1,090</u>	<u>762</u>	<u>762</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable type 1	<u>1,073</u>	<u>1,073</u>	<u>296</u>	<u>296</u>

### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>4,366</u>	<u>4,366</u>	<u>3,289</u>	<u>3,289</u>

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

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Residential Weekend	25,343	25,343	16,195	16,195
Support costs	<u>27,194</u>	<u>27,194</u>	<u>22,144</u>	<u>22,144</u>
	<u>52,537</u>	<u>52,537</u>	<u>38,339</u>	<u>38,339</u>

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

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Residential Weekend	25,343	–	25,343	16,195
Governance costs	–	<u>27,194</u>	<u>27,194</u>	<u>22,144</u>
	<u>25,343</u>	<u>27,194</u>	<u>52,537</u>	<u>38,339</u>

### 10. Independent examination fees

	2023 £	2022 £
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 2023

#### 11. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: 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

	2023	2022
	£	£
Prepayments and accrued income	—	3,594
	<u>—</u>	<u>3,594</u>

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

	2023	2022
	£	£
Accruals and deferred income	400	400
	<u>400</u>	<u>400</u>

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 31 December 2022 £	Income £	Expenditure £	At 30 December 2023 £
General funds	<u>76,527</u>	<u>30,856</u>	<u>(56,903)</u>	<u>50,480</u>

  

	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>

# Children's Chronic Arthritis Association

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

Year ended 30 December 2023

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### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>50,480</u>	<u>50,480</u>

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

### 17. Analysis of changes in net debt

	At 31 Dec 2022 £	Cash flows £	At 30 Dec 2023 £
Cash at bank and in hand	<u>73,333</u>	<u>(22,453)</u>	<u>50,880</u>