

REGISTERED COMPANY NUMBER: 10766434 (England and Wales)
REGISTERED CHARITY NUMBER: 1187199

CROHN'S AND COLITIS RELIEF
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

CROHN'S AND COLITIS RELIEF

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CROHN'S AND COLITIS RELIEF

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2024

TRUSTEES	Mr P Grosz Mr M Kahan Mr L Y Schapiro
COMPANY SECRETARY	Mr M Kahan
REGISTERED OFFICE	58 Forburg Road London N16 6HT
REGISTERED COMPANY NUMBER	10766434 (England and Wales)
REGISTERED CHARITY NUMBER	1187199
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of sickness and the preservation of health especially Crohn's disease, colitis and all forms of inflammatory bowel disease and the advancement of education of those diseases.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

Significant activities

Crohn's and Colitis Relief (CCR) was set up to improve the quality of life of people across the country affected by Inflammatory Bowel Disease as well as similar related illnesses. CCR primarily targets the Jewish Ashkenazi community where there is an exceptionally high percentage of people suffering from these diseases. Our work is dedicated to funding and delivering activities to support and relieve people suffering from irritable bowel syndrome, and to improve their lives. Since a diagnosis of Inflammatory Bowel Disease can initially prove overwhelming for a patient and their family, CCR's dedicated group of volunteer support workers is available to help families to understand the condition, offer informed answers to questions and suggest further sources of support. The trustees are satisfied with progress made this year.

FINANCIAL REVIEW

Financial review

The trustees are satisfied with results for the year. Although income was similar to the previous year there was an increase in expenditure which left the charity with a small surplus

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £34,619 (2023- £34,024) of which £5,574 (2023 - £686) were restricted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 11 May 2017

Organisational structure

The charity has three trustees whom meet regularly in order to discuss and control its activities. All trustees and the administrator act on a voluntary basis and receive no remuneration or reimbursement of expenses.

The power to appoint new trustees is vested in the continuing board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

CROHN'S AND COLITIS RELIEF (REGISTERED NUMBER: 10766434)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 February 2025 and signed on its behalf by:

Mr M Kahan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROHN'S AND COLITIS RELIEF

Independent examiner's report to the trustees of Crohn'S And Colitis Relief ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

E Meyer FCA BSc

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

26 February 2025

CROHN'S AND COLITIS RELIEF

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	58,104	87,726	145,830	142,187
EXPENDITURE ON					
Charitable activities	3				
Healthcare assistance		9,553	68,070	77,623	59,056
Awareness and coaching		10,370	14,767	25,137	20,415
Support costs		42,475	-	42,475	47,804
Governance		-	-	-	1,573
Total		62,398	82,837	145,235	128,848
NET INCOME/(EXPENDITURE)		(4,294)	4,889	595	13,339
RECONCILIATION OF FUNDS					
Total funds brought forward		33,338	686	34,024	20,685
TOTAL FUNDS CARRIED FORWARD		29,044	5,575	34,619	34,024

The notes on page 0 form part of these financial statements

CROHN'S AND COLITIS RELIEF (REGISTERED NUMBER: 10766434)**BALANCE SHEET
31 MAY 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	8	1,404	1,652
CURRENT ASSETS			
Debtors	9	43,330	24,129
Cash at bank and in hand		5,893	17,426
		<u>49,223</u>	<u>41,555</u>
CREDITORS			
Amounts falling due within one year	10	(16,008)	(9,183)
NET CURRENT ASSETS		<u>33,215</u>	<u>32,372</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,619	34,024
NET ASSETS		<u>34,619</u>	<u>34,024</u>
FUNDS	13		
Unrestricted funds:			
General fund		29,044	33,338
Restricted funds:			
Restricted fund		5,575	686
TOTAL FUNDS		<u>34,619</u>	<u>34,024</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2025 and were signed on its behalf by:

Mr M Kahan - Trustee

The notes on page 0 form part of these financial statements

CROHN'S AND COLITIS RELIEF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

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

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	5,536	-	5,536	3,392
Grants	52,568	87,726	140,294	138,795
	<u>58,104</u>	<u>87,726</u>	<u>145,830</u>	<u>142,187</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
Charitable	<u>140,294</u>	<u>138,795</u>

CROHN'S AND COLITIS RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2024

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Healthcare assistance	77,623	-	77,623
Awareness and coaching	25,137	-	25,137
Support costs	26,143	16,332	42,475
	<u>128,903</u>	<u>16,332</u>	<u>145,235</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support costs	<u>14,378</u>	<u>1,954</u>	<u>16,332</u>

Support costs, included in the above, are as follows:

Management

	2024 Support costs £	2023 Total activities £
Rent and utilities	12,336	8,019
Sundries	1,794	930
Depreciation of tangible and heritage assets	248	292
	<u>14,378</u>	<u>9,241</u>

Governance costs

	2024 Support costs £	2023 Total activities £
Independent examiner's fee	960	780
Independent examiner's other fees	960	780
General expenses	34	13
	<u>1,954</u>	<u>1,573</u>

CROHN'S AND COLITIS RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2024

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	248	292
Hire of plant and machinery	16,276	12,442
	<u>16,524</u>	<u>12,734</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

7. AVERAGE NUMBER OF STAFF

The average number of staff in the year was 3 (2022 - 3)

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2023 and 31 May 2024	2,287
DEPRECIATION	
At 1 June 2023	635
Charge for year	248
At 31 May 2024	883
NET BOOK VALUE	
At 31 May 2024	1,404
At 31 May 2023	1,652

9. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	41,606	22,405
Prepayments	1,010	1,010
	<u>42,616</u>	<u>23,415</u>

CROHN'S AND COLITIS RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2024

9. DEBTORS - continued

	2024 £	2023 £
Amounts falling due after more than one year:		
Tax recoverable	714	714
	<u>714</u>	<u>714</u>
Aggregate amounts	43,330	24,129
	<u>43,330</u>	<u>24,129</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 11)	5,589	-
Trade creditors	3,245	6,591
Accruals and deferred income	7,174	2,592
	<u>16,008</u>	<u>9,183</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank overdrafts	5,589	-
	<u>5,589</u>	<u>-</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	1,404	-	1,404	1,652
Current assets	43,648	5,575	49,223	41,555
Current liabilities	(16,008)	-	(16,008)	(9,183)
	<u>29,044</u>	<u>5,575</u>	<u>34,619</u>	<u>34,024</u>

13. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	33,338	(4,294)	29,044
Restricted funds			
Restricted fund	686	4,889	5,575
TOTAL FUNDS	<u>34,024</u>	<u>595</u>	<u>34,619</u>

CROHN'S AND COLITIS RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,104	(62,398)	(4,294)
Restricted funds			
Restricted fund	87,726	(82,837)	4,889
TOTAL FUNDS	<u>145,830</u>	<u>(145,235)</u>	<u>595</u>

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	11,873	21,465	33,338
Restricted funds			
Restricted fund	8,812	(8,126)	686
TOTAL FUNDS	<u>20,685</u>	<u>13,339</u>	<u>34,024</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,338	(86,873)	21,465
Restricted funds			
Restricted fund	33,849	(41,975)	(8,126)
TOTAL FUNDS	<u>142,187</u>	<u>(128,848)</u>	<u>13,339</u>

CROHN'S AND COLITIS RELIEF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2024**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.