

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

England & Wales · Charity number 278212

Details

Other names	CROHN'S DISEASE IN CHILDHOOD RESEARCH APPEAL, CROHN'S IN CHILDHOOD RESEARCH APPEAL, C I C R A, CICRA
Status	Registered
Legal form	Other
Registered	1979-08-02
Register	View on the Charity Commission register

Contact

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Activities

Objects: FOR THE RELEIF OF PERSONS SUFFERING FROM AND TO PROMOTE AND ADVANCE PUBLIC EDUCATION IN AND RESEARCH INTO CROHN'S DISEASE AND RELATED DISORDERS.

Activities: The Crohn's in Childhood Research Association (CICRA) is dedicated to creating a wider awareness and understanding of Crohn's Disease and Ulcerative Colitis, particularly as it affects children and young adults, and offers support to all sufferers and their families. CICRA sponsors approved medical research aimed at finding more effective treatments and an eventual cure.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£295,138	£245,962	-	-
2023-12-31	£307,615	£250,919	-	-
2022-12-31	£239,067	£216,921	-	-
2021-12-31	£276,268	£227,285	-	-
2020-12-31	£253,546	£213,659	-	-

Trustees

Name	Role	Appointed
GRAHAM LEE	Chair	
Ben Stapleford		2025-09-13
MARGARET LEE MBE		
Nicola Pitney-Hall		2020-01-28
PAUL COOPER		
Professor Nicholas Croft		2024-09-14
SIMON COLEMAN		
Sarah Brown		2023-04-25

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

England & Wales - Charity number 278212

Accounts

Crohn's In Childhood Research Association (CICRA)

REPORT & ACCOUNTS

for the year ended 31 Dec 2024



Registered Charity Numbers
England & Wales: 278212
Scotland: SC040700

Charity registration number 278212 (England and Wales)

Charity registration number SC040700 (Scotland)

**CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs M Lee MBE
Mr G Lee
Ms K Malloy
Mr P Cooper
Ms S Brown
Mr S Coleman
Mrs N Pitney-Hall
Mr N Croft

(Appointed 14 September
2024)

Charity number (England and Wales)

278212

Charity number (Scotland)

SC040700

Independent examiner

Hazel Day
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

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CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

The Trustees are confident that during 2024 the objectives of the charity were met by continuing to fund research which increases knowledge and understanding of Crohn's disease and Ulcerative colitis, collectively known as Inflammatory Bowel Disease (IBD).

Whilst seeking the cause and cure the charity continued to provide support and information for parents and children and continued to raise awareness amongst the general public of the devastating effect this condition continues to have on young lives.

Objectives and activities

The principal objects for which the Society is established are for the relief of persons suffering from, and to promote and advance public education and research into, Crohn's Disease, Ulcerative Colitis and related disorders.

Public benefit

The trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing their aims and objectives.

Grant making policy

To meet one of its primary objectives, the Charity invests in medical research into the causes and treatment of Inflammatory Bowel Disease (Crohn's Disease and Ulcerative Colitis), particularly as it affects children and young adults. Applications for research funding are invited from relevant medical and scientific institutions and are then subjected to a rigorous peer review process, involving independent specialist referees and the CICRA Awards Advisory Panel. Typically, the research awards fall within four categories: 3-year Research Training Fellowships, 3-year PhD Studentships, 1-2 year research projects and grants for specific statistical projects related to IBD in childhood. Bursary grants to help with the costs of UK based health professionals and students in training (doctors, nurses and final year medical students) involved in IBD research, attending scientific/medical meetings. These are awarded at the discretion of the Trustees. Also awarded at the discretion of the Trustees, a small start-up grant for young scientists/doctors in training, to carry out an innovative or pilot study.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

Governance, Management & Human Resources

At the Annual General Meeting, held on Microsoft Teams on 14th September 2024:

- Margaret Lee and Nicola Pitney-Hall, stood down and were both re-elected for a further 3-year term.
- Chloe Malloy resigned as a trustee
- Professor Nick Croft was nominated and approved as a trustee

CICRA's staffing model in 2024 continued with 4 part time positions and the Sutton office open 4 days a week. Trustee Graham Lee took responsibility for the general office and support work, trustee Margaret Lee continued to be responsible for the research process and Trustee/Treasurer, Simon Coleman, continued to be responsible for financial affairs the day-to-day accounting and working with accountants Xeinadin London Limited. Other Trustees continued to undertake additional activities in connection with specific areas of work such as fundraising, information technology and representation on external committees.

The trustees held their committee meetings as a combination of online and face to face. We continued to see an increased workload due to the queries relating to the vulnerability of children with IBD plus the definite increase in the amount of children being diagnosed, and at an earlier age.

Research

The principal objective of the charity is to raise funds to maintain and expand a research programme to help bring about better treatments and quality of life for children and young adults with Inflammatory Bowel Disease. Also, to discover, through good basic science, the cause and an eventual cure. Since its foundation in 1978 CICRA has funded 27 Training Fellowships, 24 PhD Studentships, 62 Research Projects and set up the first Paediatric Gastroenterology Laboratory in the UK.

During the period under review CICRA continued the funding of the following research

Year One of a three year CICRA fellowship with Dr James Ashton and the team at Southampton's Children Hospital with Dr.Zachary Green taking up this paediatric clinical and research training.

Year One of a three year PhD studentship with Dr Mairi McLean at Dundee University. Billie Nuth was appointed in 2024 to look at injury and leakiness of the epithelial barrier in IBD to identify new knowledge of why IBD develops and identify new ways of treating this condition.

A one year Project Research Award was made to Professor David Wilson at Edinburgh University for the novel use of nationwide administrative health data and data-linkage to define UK paediatric IBD epidemiology, early life associations, course and educational attainment.

Renewal of a regular consumables grant to support the work undertaken in the Paediatric Gastroenterology Laboratory at St Bartholomew's & The Royal London Hospital.

Having funded the setting up of the UK Paediatric IBD BioResource involving specialist paediatric Gastroenterology centres around the UK, CICRA continued to support this project during 2024.

To ensure transparency and appropriate application of CICRA funds, the Trustees follow a strict Peer Review system using external referees from the UK and other countries, and their own appointed Medical Advisory Panel (MAP), all working in an honorary capacity. Based upon the recommendations of the Medical Advisory Panel the Trustees make the final decision and award the grants. This Peer Review applies to all applications for financial support with the exception of the very minor grants. Annual written reports are required for all awards and are reviewed by the Trustees and Medical Advisors. CICRA encourages the publication of both positive and negative research results.

CICRA continues to hold a Certificate of Good Practice from the Association of Medical Research Charities which enables the charity to use the AMRC 2020 audit logo to show that our process for granting awards is of a high standard.

This is a five year certification.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Information and Support

CICRA works with Regional Paediatric Centres, specialist units and also district general hospitals across the UK who treat children with IBD and who distribute 'Parent Packs' to the parents of newly diagnosed children.

CICRA works closely with Paediatric IBD specialist nurses at various paediatric gastroenterology units around the country, their regular contact with the young patients and families is vital and much appreciated.

CICRA 'Can't Wait' cards are available for children to help them explain their condition when in urgent need of a toilet.

The ePals scheme puts young IBD sufferers in contact with each other via e mail and is greatly valued by youngsters and their parents. Feedback received from parents highlighted the value of this scheme in enabling young people to share their experiences and realise that they are not alone.

"E-Pals came at just the right time for my son, as he was in hospital and desperate for something positive. Having contact from people who understood what he was experiencing was great. I want to say thank you - because that time in hospital was a very dark time for him and having contact with people lifted his spirits just when he (and I!) needed it".

Two Family Information Days were held in 2024 with one in Manchester in July and another at The Royal School of Medicine in London in October.

"Amongst a lot of direct support to patients and families through online and telephone contacts CICRA also runs wonderful family days. Health professionals queue up to help these events and the feedback shows how effective and important they really are".

Prof Nick Croft MBBS PhD FRCPCH

Demand for support grew again through 2024 as health services continued to be stretched and as the number of children and young people being diagnosed with IBD increased. Of concern is the continued unprecedented requests for support from parents of extremely young children with IBD. The support which CICRA offers remains a lifeline for many families and is recognised by both parents and professionals alike.

In 2024 35,419 support and information leaflets were distributed and 4531 families were supported.

Increasing awareness

Our Family Information Days provide opportunities to network and co-ordinate with healthcare professionals and policy makers as well as to learn about the latest developments in treatments and possible causes of Inflammatory Bowel Disease, especially as it affects the young. Trustees play an active role in organising and attending these meetings. In 2024 Trustees and staff maintained contact with healthcare professionals and organisations and tuned in to many virtual meetings. It should be noted that Trustees do not receive any remuneration and only claim travel and budget style overnight accommodation expenses, in line with the charity's expense guidelines.

The CICRA newsletter compiled and edited by the trustees and staff, is one of the main vehicles, along with the website and social media, for publicising the effect that Inflammatory Bowel Disease can have on children, and for the public to become more aware of their needs.

CICRA continues to publish 'easy to understand' information booklets which are always in high demand. CICRA also offers information and support for parents regarding possible school problems and setting up an Individual Health Plan. This literature covers all ages plus information on what help is available during exam time.

CICRA continues to develop and improve its website, which contains many information resources, and maintains a social media presence, primarily on Facebook and Instagram.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Membership

CICRA does not charge a fixed membership fee as the Trustees continue to believe that all parents of children affected by Crohn's disease and Ulcerative colitis should have access to CICRA literature and information on their child's condition, regardless of their financial position but they invite members to make a donation as and when they wish or are able to do so. Membership is open to patients, parents, their families and friends, medical professionals and anyone interested in furthering the understanding of, and research into, inflammatory bowel disease in children and young adults.

CICRA fundraising

Our income is reliant on applications to Trusts and fundraising and support from our members and supporters. The Trustees are very grateful for all the fundraising members undertake for the charity and the support received from Trusts and supporters.

Feedback from member:

"I have had Crohn's disease for nearly 10 years now and CICRA have been with me from the start. They were so key to helping my family and I further understand the disease, as well as introducing me to others my age going through the same challenges. I cannot thank CICRA enough for the support they have given me over the years, which is why I had chosen to run for them and raise as much money as possible. Through the generosity of others, I managed to raise £500 including gift aid, which will go on to help support other children diagnosed with Crohn's disease and make a real difference to their lives."

Observations from top specialists in the UK:

CICRA is the only registered national charity dedicated solely to supporting families and funding research into Paediatric Gastroenterology and in particular Inflammatory Bowel Disease in children. Much has been discovered from research and improvements made in the management and treatment, but the cause of this life-long debilitating condition and especially the recent increase in babies and toddlers being diagnosed, still eludes the scientists.

"Without CICRA, Paediatric Gastroenterology in the UK would be very weak"

Links with other organisations

CICRA is a member of the Association of Medical Research Charities (AMRC), the National Institute for Health Research (NIHR), the National Council for Voluntary Organizations (NCVO) and is registered with the Fundraising Regulator.

CICRA continues to work with BSPGHAN (British Society of Paediatric Gastroenterology Hepatology and Nutrition), the BSPGHAN Public Patient Participation (PPP) representative and the five associated gastro charities and in particular Crohn's and Colitis UK.

CICRA exchanges newsletters and information with the many national and international organizations dealing with Inflammatory Bowel Disease and responds to enquiries from overseas, sign posting also to sister organisations as appropriate.

Financial review

As of end of December 2024 the accumulated funds stood at £782,625 of which £734,531 represented unrestricted funds. Research commitments for future years and detailed in Note 25 to the accounts amount to £392,667 with a further £180,000 designated to future research and support. In the year under review there was £27,375 of legacy income, Trust income was £85,000, other activities and donations £182,657 and investment income £27,481. Of the £782,625 accumulated funds as at 31st December 2023, £389,474 is in Fixed Deposit Cash Funds. Other surplus funds are in accounts with CAF, COIF and NatWest.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves policy

CICRA has no significant secure income, relying almost totally on voluntary contributions, donations, grants and fund-raising activities. In consequence the trustees believe that it is essential to have sufficient funds to ensure continuity in the event of a temporary reduction in income. The trustees have agreed a policy to hold reserves on deposit equal to a minimum of six months operational expenses and covering long term commitments. At the end of 2024 we estimate these to be £140,000. In addition to this we have £48,094 of funds restricted to specific projects and £392,667 for future research commitments. In addition we have £180,000 designated for future research and support. We continuously review our research programme to ensure that we are up to date with current findings.

Investment policy

The charity's constitution authorises the trustees to make and hold investments using the funds of the charity. There are no restrictions on the trustees' power to invest, although the trustees take appropriate advice before making any investments that carry more than a low degree of risk.

Major risks

The trustees continue to regularly examine the strategic, business and operational risks to which the charity is exposed, and confirm that they have put in place systems to mitigate those risks as far as they are able to do.

Plans for future periods

OUTLOOK

It remains apparent that the medical profession who support the charity in a number of ways are under increasing demands.

Alongside the need to ramp up research efforts, the Trustees are conscious of the need to increase CICRA's support offering to meet unprecedented demand for support from concerned families. This is being driven partly by an increase in prevalence, and partly by over-stretched healthcare services being unable to provide the patient support that they would like to.

The CICRA Trustees will continue to review and manage the charity prudently during the ongoing cost of living challenges. They will do all they can to continue as far as possible with the research and support programmes planned.

At the present time the contribution that CICRA makes to the field of paediatric IBD remains as vital as ever. We believe that the surge in new IBD diagnoses creates an urgent need for further research and support, particularly for the very early onset cases which appear to show a huge increase over recent years.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Crohn's in Childhood Research Association (CICRA), an unincorporated charitable association, is registered in England & Wales under Charity Number 278212 and in Scotland under Charity Number SC040700. CICRA is governed by an amended constitution adopted at the Annual General Meeting on 14 October 1989.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Lee (Chair)

Mrs M Lee MBE

Mrs C Malloy

(Resigned 14 September 2024)

Ms K Malloy

Mr P Cooper

Ms S Brown

Mr S Coleman

Mrs N Pitney-Hall

Mr N Croft

(Appointed 14 September 2024)

Recruitment and appointment of trustees

The board of trustees shall be not less than six and not more than twelve members of the Association elected at the Annual General Meeting. The trustees have the power to co-opt members to fill a casual vacancy or as an addition to the existing trustees. One third of the members of the Board shall retire each year in order of seniority but may be eligible for re-election

The Trustees meet on average every six weeks and are responsible for determining policies, the budget and overall management of the charity. The small staff team and office volunteers are responsible for undertaking the day-to-day running of the Association, carrying through the policies, budget and day to day administration as determined by the Board of Trustees. As well as representing the charity at medical meetings some Trustees continue to actively assist in the office and in the organisation of events.

Induction and training of new trustees

New Trustees co-opted during the year, or elected at the AGM, are given an induction course by the Chair outlining the objects as set out in the Constitution, the roles of the other Trustees, the present financial standing of the charity and its commitments. Trustees are asked to take on or share responsibility for overseeing a certain aspect of the charity i.e. research, finance, communication technologies, outreach and support, etc.

Risk management

The trustees continue to regularly examine the strategic, business and operational risks to which the charity is exposed, and confirm that they have put in place systems to mitigate those risks as far as they are able to do.

The Trustees' report was approved by the Board of Trustees.



Mr G Lee

Trustee

13 September 2025

Date:

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

I report to the trustees on my examination of the financial statements of Crohn's in Childhood Research Association (the charity) for the year ended 31 December 2024.

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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. You are satisfied that the financial statements of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity has prepared its financial statements on an accruals basis and is also registered in Scotland, or the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 and section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of UK, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Hazel Day

Nightingale House

46-48 East Street

Epsom

Surrey

KT17 1HQ

Date:

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	183,165	64,100	247,265	216,371	46,749	263,120
Other trading activities	4	20,392	-	20,392	22,515	-	22,515
Investments	5	27,481	-	27,481	21,980	-	21,980
Total income		<u>231,038</u>	<u>64,100</u>	<u>295,138</u>	<u>260,866</u>	<u>46,749</u>	<u>307,615</u>
Expenditure on:							
Raising funds	6	64,209	-	64,209	77,103	-	77,103
Charitable activities	7	146,521	35,232	181,753	93,299	80,517	173,816
Total expenditure		<u>210,730</u>	<u>35,232</u>	<u>245,962</u>	<u>170,402</u>	<u>80,517</u>	<u>250,919</u>
Net income		20,308	28,868	49,176	90,464	(33,768)	56,696
Transfers between funds		(2,226)	2,226	-	-	-	-
Net movement in funds	10	18,082	31,094	49,176	90,464	(33,768)	56,696
Reconciliation of funds:							
Fund balances at 1 January 2024		716,449	17,000	733,449	625,985	50,768	676,753
Fund balances at 31 December 2024		<u>734,531</u>	<u>48,094</u>	<u>782,625</u>	<u>716,449</u>	<u>17,000</u>	<u>733,449</u>

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Investments	15		389,474		370,969
Current assets					
Stocks	16	3,154		3,623	
Debtors	17	38,851		36,779	
Cash at bank and in hand		389,427		350,572	
		431,432		390,974	
Creditors: amounts falling due within one year	18	(38,281)		(28,494)	
Net current assets			393,151		362,480
Total assets less current liabilities			782,625		733,449
The funds of the charity					
Restricted income funds	20		48,094		17,000
Unrestricted funds	21		734,531		716,449
			782,625		733,449

The financial statements were approved by the trustees on 13 September 2025



Mr G Lee
Trustee

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

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

1 Accounting policies

Charity information

Crohn's in Childhood Research Association is an unincorporated charity governed by a deed of trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% Straight line
Fixtures and fittings	20 - 33% Straight line
Computers	33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	183,165	64,100	247,265	216,371	46,749	263,120

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	20,392	22,515

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Deposit account interest	8,976	7,408
Schroders Fixed Interest account	18,505	14,572
	27,481	21,980

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Trustees' expenses	413	417
Postage and stationery	7,858	8,394
Office costs	18,523	18,767
Outsourcing	3,036	2,924
Advertising	5,663	6,227
Other fundraising costs	6,196	7,661
Staff costs	18,968	29,061
	<u>60,657</u>	<u>73,451</u>
Trading costs		
Merchandise (including Christmas cards)	3,552	3,652
	<u>64,209</u>	<u>77,103</u>

7 Expenditure on charitable activities

	Research 2024 £	Support and information programme 2024 £	Total 2024 £	Research 2023 £	Support and information programme 2023 £	Total 2023 £
Direct costs						
Grant funding of activities (see note 8)	44,776	-	44,776	42,685	-	42,685
Share of support and governance costs (see note 9)						
Support	7,960	114,424	122,384	8,097	109,066	117,163
Governance	7,297	7,296	14,593	6,984	6,984	13,968
	<u>60,033</u>	<u>121,720</u>	<u>181,753</u>	<u>57,766</u>	<u>116,050</u>	<u>173,816</u>
Analysis by fund						
Unrestricted funds						
- general	39,877	106,644	146,521	40,516	52,783	93,299
Restricted funds	20,156	15,076	35,232	17,250	63,267	80,517
	<u>60,033</u>	<u>121,720</u>	<u>181,753</u>	<u>57,766</u>	<u>116,050</u>	<u>173,816</u>

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Grants payable

	Research 2024 £	Research 2023 £
Grants to institutions:		
Other	44,776	42,685

-

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	35,689	28,631
Trustees' expenses	3,721	3,756
Office costs	33,919	34,496
Marketing and advertising	19,250	12,014
Family meetings	10,608	18,237
Legal fees	50	55
Postage and stationery	14,594	15,589
Outsourcing	4,554	4,385
Governance costs	14,592	13,968
	136,977	131,131

Analysed between:

Research	15,257	15,081
Support and information programme	121,720	116,050
	136,977	131,131

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,000	6,080

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

A total of £4,134 (2023: £4,173) in expenses was reimbursed to Trustees during the year. These Trustees carry out tasks in furtherance of the charity's objectives on an expenses only basis and these costs have been allocated as appropriate to Research, Support & Information and Cost of Generating funds.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	4	3

Employment costs

	2024 £	2023 £
Wages and salaries	63,433	62,856
Other pension costs	966	682
	64,399	63,538

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 January 2024	3,850	27,805	21,351	53,006
At 31 December 2024	3,850	27,805	21,351	53,006
Depreciation and impairment				
At 1 January 2024	3,850	27,805	21,351	53,006
At 31 December 2024	3,850	27,805	21,351	53,006
Carrying amount				

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Fixed asset investments

	Schroders Fixed Deposit account £
Cost or valuation	
At 1 January 2024	370,969
Additions	18,505
	<u>389,474</u>
At 31 December 2024	389,474
Carrying amount	
At 31 December 2024	<u>389,474</u>
At 31 December 2023	<u>370,969</u>

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	3,154	3,623
	<u>3,154</u>	<u>3,623</u>

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	38,851	36,779
	<u>38,851</u>	<u>36,779</u>

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	556	402
Trade creditors	22,567	21,753
Other creditors	225	128
Accruals and deferred income	14,933	6,211
	<u>38,281</u>	<u>28,494</u>

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	966	682
	<u>966</u>	<u>682</u>

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Support meetings	-	10,250	(4,350)	1,100	7,000
Family Days	12,000	1,000	(9,126)	1,126	5,000
Research grants	-	47,850	(20,156)	-	27,694
Parenting Packs	-	5,000	-	-	5,000
Global Make Some Noise	5,000	-	(1,600)	-	3,400
	<u>17,000</u>	<u>64,100</u>	<u>(35,232)</u>	<u>2,226</u>	<u>48,094</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Support meetings	25,768	14,500	(40,268)	-	-
Family Days	16,000	7,500	(11,500)	-	12,000
Research grants	-	17,250	(17,250)	-	-
Parenting Packs	9,000	2,499	(11,499)	-	-
Global Make Some Noise	-	5,000	-	-	5,000
	<u>50,768</u>	<u>46,749</u>	<u>(80,517)</u>	<u>-</u>	<u>17,000</u>

Support Meetings

This fund represents amounts donated to CICRA towards the cost of the Support Meetings held.

Research Grants

This fund represents amounts donated to CICRA towards the cost of Research Grants.

Parenting Packs

This fund represents amounts donated to CICRA towards the costs of providing parenting packs.

Global Make Some Noise

This fund represents amounts donated to CICRA by the Global Make Some Noise Charity towards the cost of the website and digital material.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Designated fund	428,875	-	-	(36,208)	392,667
Research and Support	140,000	-	-	40,000	180,000
General funds	147,574	231,038	(210,730)	(6,018)	161,864
	<u>716,449</u>	<u>231,038</u>	<u>(210,730)</u>	<u>(2,226)</u>	<u>734,531</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Designated fund	85,096	-	-	343,779	428,875
Research and Support	-	-	-	140,000	140,000
General funds	540,889	260,866	(170,402)	(483,779)	147,574
	<u>625,985</u>	<u>260,866</u>	<u>(170,402)</u>	<u>-</u>	<u>716,449</u>

Research and Support Designated fund

During the previous year the trustees designated funds towards providing Support and Research into Crohns.

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Investments	389,474	-	389,474
Current assets/(liabilities)	345,057	48,094	393,151
	<u>734,531</u>	<u>48,094</u>	<u>782,625</u>

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Investments	370,969	-	370,969
Current assets/(liabilities)	345,480	17,000	362,480
	<u>716,449</u>	<u>17,000</u>	<u>733,449</u>

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	39,500	39,500
Between two and five years	23,000	62,500
	<u>62,500</u>	<u>102,000</u>

24 Related party transactions

There were no related party transactions for the years ended 31 December 2024 or 2023, apart from the reimbursement of expenses to Trustees as disclosed in note 12.

25 Financial Commitments

The Charity has future grant commitments already entered into and spread over the year to 31st December 2025 totalling £171,867. These multi-year grants are reviewed annually and payments for second and subsequent years are only made upon receipt of satisfactory progress reports. Consequently, the trustees do not consider it appropriate to make provision for these commitments in the financial statements.

Existing research commitments:

Grant awarded to: Dr James Ashton	£247,916
Grant awarded to: Dr Mairi McLean	£88,168
Grant awarded to: Professor David Wilson	£49,383
Laboratory consumables grant: Prof. Ian Sanderson, Barts & the Royal London Hospital	<u>£7,200</u>
	<u>£392,667</u>

The timing of the above commitments is as follows:

Grant Commitments 2025	£171,867
Grant Commitments 2026	£125,907
Grant Commitments 2027	£94,893

Accounts

Crohn's In Childhood Research Association (CICRA)

REPORT & ACCOUNTS

for the year ended 31 Dec 2023



Registered Charity Numbers
England & Wales: 278212
Scotland: SC040700

**REGISTERED CHARITY NUMBER: England & Wales 278212
Scotland SC040700**

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

Unaudited Financial Statements for the Year Ended 31 December 2023

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

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for the year ended 31 December 2023**

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CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

The Trustees are confident that during 2023 the objectives of the charity were met by continuing to fund research which increases knowledge and understanding of Crohn's disease and Ulcerative colitis, collectively known as Inflammatory Bowel Disease (IBD).

Whilst seeking the cause and cure the charity continued to provide support and information for parents and children and continued to raise awareness amongst the general public of the devastating effect this condition continues to have on young lives.

Activity levels in 2023 continued to return towards pre-Covid times but re-establishing face to face meetings such as Family Information Days with medical and other support is taking longer.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects for which the Society is established are for the relief of persons suffering from, and to promote and advance public education and research into, Crohn's Disease, Ulcerative Colitis and related disorders.

Public benefit

The trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing their aims and objectives.

Grantmaking Policy

To meet one of its primary objectives, the Charity invests in medical research into the causes and treatment of Inflammatory Bowel Disease (Crohn's Disease and Ulcerative Colitis), particularly as it affects children and young adults. Applications for research funding are invited from relevant medical and scientific institutions and are then subjected to a rigorous peer review process, involving independent specialist referees and the CICRA Awards Advisory Panel. Typically, the research awards fall within four categories: 3-year Research Training Fellowships, 3-year PhD Studentships, 1-2 year research projects and grants for specific statistical projects related to IBD in childhood. Bursary grants to help with the costs of UK based health professionals and students in training (doctors, nurses and final year medical students) involved in IBD research, attending scientific/medical meetings. These are awarded at the discretion of the Trustees. Also awarded at the discretion of the Trustees, a small start-up grant for young scientists/doctors in training, to carry out an innovative or pilot study.

ACHIEVEMENT AND PERFORMANCE

Governance, Management & Human Resources

At the Annual General Meeting, held on Microsoft Teams on 23rd September 2023:

- Simon Coleman and Paul Cooper, stood down and were both re-elected for a further 3-year term.
- Neil Gooding resigned as a trustee
- Sarah Brown was nominated and approved as a trustee

CICRA implemented their post pandemic staffing model in 2023 based on 4 part time positions and the Sutton office open 4 days a week, Margaret Lee continued to be responsible for the research process, the day-to-day accounting, working with accountants Tudor John Limited and general office and support work. Trustee/Treasurer, Simon Coleman, continued to be responsible for financial affairs. Other Trustees continued to undertake additional activities in connection with specific areas of work such as fundraising, information technology and representation on external committees.

The trustees held their committee meetings as a combination of online and face to face. We continued to see an increased workload due to the queries relating to the vulnerability of children with IBD plus the definite increase in the amount of children being diagnosed, and at an earlier age.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Research

The principal objective of the charity is to raise funds to maintain and expand a research programme to help bring about better treatments and quality of life for children and young adults with Inflammatory Bowel Disease. Also, to discover, through good basic science, the cause and an eventual cure. Since its foundation in 1978 CICRA has funded 27 Training Fellowships, 24 PhD Studentships, 62 Research Projects and set up the first Paediatric Gastroenterology Laboratory in the UK.

During the period under review CICRA continued the funding of the following research:

Research Projects

Professor Holm Ühlig, Oxford University - *Setting up the Paediatric IBD BioResource*

Dr Annabel David, Oxford University - *Understanding stigma in the adolescents with Inflammatory Bowel Disease*

In 2022 the John Earnshaw start-up grant was awarded to Zachary Green at the Noah's Ark Children's Hospital, Cardiff:

"To examine the feasibility of Non-Invasive Monitoring with Bowel Ultrasound in Paediatric Inflammatory bowel disease and correlation with inflammatory markers, disease activity scores and as a predictor of changes in treatment (NIMBUS Study)."

This started in Augst 2023 and will run for one year.

Renewal of a regular consumables grant to support the work undertaken in the Paediatric Gastroenterology Laboratory at St Bartholomew's & The Royal London Hospital.

The trustees issued a research call at the end of 2023 and grants amounting to over £400,000 were awarded to:

A **three year CICRA fellowship** was awarded to Dr James Ashton and the team at Southampton's Children Hospital with Dr.Zachary Green taking up this paediatric clinical and research training in 2024.

A **three year PhD studentship** was awarded to Dr Mairi McLean at Dundee University. A student will be appointed in 2024 to look at injury and leakiness of the epithelial barrier in IBD to identify new knowledge of why IBD develops and identify new ways of treating this condition.

A **one year Project Research Award** was made to Professor David Wilson at Edinburgh University for the novel use of nationwide administrative health data and data-linkage to define UK paediatric IBD epidemiology, early life associations, course and educational attainment.

To ensure transparency and appropriate application of CICRA funds, the Trustees follow a strict Peer Review system using external referees from the UK and other countries, and their own appointed Medical Advisory Panel (MAP), all working in an honorary capacity. Based upon the recommendations of the Medical Advisory Panel the Trustees make the final decision and award the grants. This Peer Review applies to all applications for financial support with the exception of the very minor grants. Annual written reports are required for all awards and are reviewed by the Trustees and Medical Advisors. CICRA encourages the publication of both positive and negative research results.

CICRA continues to hold a Certificate of Good Practice from the Association of Medical Research Charities which enables the charity to use the AMRC 2020 audit logo to show that our process for granting awards is of a high standard. This is a five year certification.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Information and Support

CICRA works with Regional Paediatric Centres, specialist units and also district general hospitals across the UK who treat children with IBD and who distribute 'Parent Packs' to the parents of newly diagnosed children.

CICRA works closely with Paediatric IBD specialist nurses at various paediatric gastroenterology units around the country, their regular contact with the young patients and families is vital and much appreciated.

CICRA 'Can't Wait' cards are available for children to help them explain their condition when in urgent need of a toilet.

The ePals scheme puts young IBD sufferers in contact with each other via e mail and is greatly valued by youngsters and their parents. Feedback received from parents highlighted the value of this scheme in enabling young people to share their experiences and realise that they are not alone.

"E-Pals came at just the right time for my son, as he was in hospital and desperate for something positive. Having contact from people who understood what he was experiencing was great. I want to say thank you - because that time in hospital was a very dark time for him and having contact with people lifted his spirits just when he (and I!) needed it".

Our first post covid Family Information Days were held in 2023 with one in Nottingham in March and another in Bristol in October.

"Amongst a lot of direct support to patients and families through online and telephone contacts CICRA also runs wonderful family days. Health professionals queue up to help these events and the feedback shows how effective and important they really are".

Prof Nick Croft MBBS PhD FRCPCH

Feedback from recent family day attendees reinforced the value of these events:

"I loved the sharing of information so freely and for once I felt part of a bigger community and not alone. It can be isolating at times".

"Knowing you are on the right path/doing the right thing"

"Amazing! I was surprised at how much funding has been put into research and also individuals to assist with developing an awareness of IBD particularly in the earlier years that the charity was set up. For a small charity, I think it's amazing how much good work is done. It's great to get people together and offer this kind of support to families"

Demand for support grew again through 2023 as health services continued to be stretched and as the number of children and young people being diagnosed with IBD increased. Of concern is the continued unprecedented requests for support from parents of extremely young children with IBD. The support which CICRA offers remains a lifeline for many families and is recognised by both parents and professionals alike.

In 2023 35,419 support and information leaflets were distributed of which 3,054 were from our collection of age appropriate information leaflets.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Increasing awareness

Our Family Information Days provide opportunities to network and co-ordinate with healthcare professionals and policy makers as well as to learn about the latest developments in treatments and possible causes of Inflammatory Bowel Disease, especially as it affects the young. Trustees play an active role in organising and attending these meetings. In 2023 Trustees and staff maintained contact with healthcare professionals and organisations and tuned in to many virtual meetings. It should be noted that Trustees do not receive any remuneration and only claim travel and budget style overnight accommodation expenses, in line with the charity's expense guidelines.

The CICRA newsletter compiled and edited by the trustees and staff, is one of the main vehicles, along with the website and social media, for publicising the effect that Inflammatory Bowel Disease can have on children, and for the public to become more aware of their needs.

CICRA continues to publish 'easy to understand' information booklets which are always in high demand. CICRA also offers information and support for parents regarding possible school problems and setting up an Individual Health Plan. This literature covers all ages plus information on what help is available during exam time.

CICRA continues to develop and improve its website, which contains many information resources, and maintains a social media presence, primarily on Facebook and Instagram.

Membership

CICRA does not charge a fixed membership fee as the Trustees continue to believe that all parents of children affected by Crohn's disease and Ulcerative colitis should have access to CICRA literature and information on their child's condition, regardless of their financial position but they invite members to make a donation as and when they wish or are able to do so. Membership is open to patients, parents, their families and friends, medical professionals and anyone interested in furthering the understanding of, and research into, inflammatory bowel disease in children and young adults.

CICRA members fundraising

2023 saw fundraising events returning to pre covid levels. The Trustees are very grateful for all the fundraising members undertake for the charity.

Links with other organisations

CICRA is a member of the Association of Medical Research Charities (AMRC), the National Institute for Health Research (NIHR), the National Council for Voluntary Organizations (NCVO) and is registered with the Fundraising Regulator.

CICRA continues to work with BSPGHAN (British Society of Paediatric Gastroenterology Hepatology and Nutrition), the BSPGHAN Public Patient Participation (PPP) representative and the five associated gastro charities and in particular Crohn's and Colitis UK.

CICRA exchanges newsletters and information with the many national and international organizations dealing with Inflammatory Bowel Disease and responds to enquiries from overseas, sign posting also to sister organisations as appropriate.

FINANCIAL REVIEW

Financial position

As of end of December 2023 the accumulated funds stood at £733,449 of which £716,449 represented unrestricted funds. Research commitments for future years and detailed in Note 17 to the accounts amount to £428,875 with a further £140,000 designated to future research and support. In the year under review there was £17,256 of legacy income, Trust income was £83,204, other activities and donations £185,175 and investment income £21,980. Of the £733,449 accumulated funds as at 31st December 2023, £370,969 is in Fixed Deposit Cash Funds. Other surplus funds are in accounts with CAF, COIF and NatWest.

Investment policy

The charity's constitution authorises the trustees to make and hold investments using the funds of the charity. There are no restrictions on the trustees' power to invest, although the trustees take appropriate advice before making any investments that carry more than a low degree of risk.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2023

FINANCIAL REVIEW

Reserves policy

CICRA has no significant secure income, relying almost totally on voluntary contributions, donations, grants and fund-raising activities. In consequence the trustees believe that it is essential to have sufficient funds to ensure continuity in the event of a temporary reduction in income. The trustees have agreed a policy to hold reserves on deposit equal to a minimum of six months operational expenses and covering long term commitments. At the end of 2023 we estimate these to be £140,000. In addition to this we have £17,000 of funds restricted to specific projects, £428,875 for future research commitments and we have £140,000 designated for future research and support. We continuously review our research programme to ensure that we are up to date with current findings.

OUTLOOK

The Trustees are hopeful that the return to relative normality in 2023 in a number of areas will continue. It is apparent that the medical profession who support the charity in a number of ways are under increasing demands.

The Trustees look forward to seeing the research grants awarded at the end of 2023 progress during 2024.

Alongside the need to ramp up research efforts, the Trustees are conscious of the need to increase CICRA's support offering to meet unprecedented demand for support from concerned families. This is being driven partly by an increase in prevalence, and partly by over-stretched healthcare services being unable to provide the patient support that they would like to.

The CICRA Trustees will continue to review and manage the charity prudently during the current cost of living challenges. They will do all they can to continue as far as possible with the research and support programmes planned. The focus will be to restore the charity's income and ramp up our research, support and awareness efforts.

At the present time the contribution that CICRA makes to the field of paediatric IBD remains as vital as ever. We believe that the surge in new IBD diagnoses creates an urgent need for further research and support, particularly for the very early onset cases which appear to show a huge increase over recent years

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Crohn's in Childhood Research Association (CICRA), an unincorporated charitable association, is registered in England & Wales under Charity Number 278212 and in Scotland under Charity Number SC040700. CICRA is governed by an amended constitution adopted at the Annual General Meeting on 14 October 1989.

Recruitment and appointment of new trustees

The board of trustees shall be not less than six and not more than twelve members of the Association elected at the Annual General Meeting. The trustees have the power to co-opt members to fill a casual vacancy or as an addition to the existing trustees. One third of the members of the Board shall retire each year in order of seniority but may be eligible for re-election

The Trustees meet on average every six weeks and are responsible for determining policies, the budget and overall management of the charity. The small staff team and office volunteers are responsible for undertaking the day-to-day running of the Association, carrying through the policies, budget and day to day administration as determined by the Board of Trustees. As well as representing the charity at medical meetings some Trustees continue to actively assist in the office and in the organisation of events.

Induction and training of new trustees

New Trustees co-opted during the year, or elected at the AGM, are given an induction course by the Chair outlining the objects as set out in the Constitution, the roles of the other Trustees, the present financial standing of the charity and its commitments. Trustees are asked to take on or share responsibility for overseeing a certain aspect of the charity i.e. research, finance, communication technologies, outreach and support, etc.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Report of the Trustees
for the year ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees continue to regularly examine the strategic, business and operational risks to which the charity is exposed, and confirm that they have put in place systems to mitigate those risks as far as they are able to do.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

278212

Principal address

Pat Shaw House
13-19 Ventnor Road
Sutton
Surrey
SM2 6AQ

Trustees

G Lee (Chairman)
Ms S Brown (appointed 25.4.23)
S Coleman
P Cooper
Mrs M Lee MBE
Mrs C Malloy
Ms K Malloy
Mrs N Pitney-Hall

Independent Examiner

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Hon. Awards Advisory Panel

Professor I Sanderson (Chairman)
Dr P Deb
Professor S Ennis
Dr J Epstein
Dr M Gasparetto
Dr R Heuschkel
Professor T MacDonald
Dr S Protheroe
Professor H Uhlig
Professor D Wilson

Hon. Clinical Directors

Dr K Blakeley
Dr J Epstein

Approved by order of the board of trustees on 14th September 2024 and signed on its behalf by:



.....
G Lee - Trustee

**Independent Examiner's Report to the Trustees of
Crohn's in Childhood Research
Association**

Independent examiner's report to the trustees of Crohn's in Childhood Research Association

I report to the charity trustees on my examination of the accounts of Crohn's in Childhood Research Association (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that the requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply and that an independent examination is required. It is my responsibility to examine the accounts as required under Section (44(1)(c) of the Act and to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and in accordance with Regulation 11 of the 2006 Accounts (Scotland) Regulations.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust as required by section 130 of the Act and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (Scotland); or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 and with Regulation 8 of the 2006 Accounts Regulations 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.



H. M. Day BSc FCA DChA
The Institute of Chartered Accountants in England and Wales

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: 16 September 2024

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Statement of Financial Activities
for the year ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		216,371	46,749	263,120	210,717
Other trading activities	2	22,515	-	22,515	23,850
Investment income	3	<u>21,980</u>	<u>-</u>	<u>21,980</u>	<u>4,500</u>
Total		<u>260,866</u>	<u>46,749</u>	<u>307,615</u>	<u>239,067</u>
EXPENDITURE ON					
Raising funds	4	77,103	-	77,103	64,473
Charitable activities	5				
Research		33,532	17,250	50,782	60,045
Support and information programme		45,799	63,267	109,066	77,528
Other		<u>13,968</u>	<u>-</u>	<u>13,968</u>	<u>14,875</u>
Total		<u>170,402</u>	<u>80,517</u>	<u>250,919</u>	<u>216,921</u>
NET INCOME/(EXPENDITURE)		90,464	(33,768)	56,696	22,146
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>625,985</u>	<u>50,768</u>	<u>676,753</u>	<u>654,607</u>
TOTAL FUNDS CARRIED FORWARD		<u>716,449</u>	<u>17,000</u>	<u>733,449</u>	<u>676,753</u>

The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Balance Sheet
31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Investments	11	370,969	-	370,969	356,397
CURRENT ASSETS					
Stocks	12	3,623	-	3,623	3,347
Debtors	13	36,779	-	36,779	39,768
Cash at bank and in hand		<u>333,572</u>	<u>17,000</u>	<u>350,572</u>	<u>312,383</u>
		373,974	17,000	390,974	355,498
CREDITORS					
Amounts falling due within one year	14	(28,494)	-	(28,494)	(35,142)
NET CURRENT ASSETS		<u>345,480</u>	<u>17,000</u>	<u>362,480</u>	<u>320,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>716,449</u>	<u>17,000</u>	<u>733,449</u>	<u>676,753</u>
NET ASSETS		<u>716,449</u>	<u>17,000</u>	<u>733,449</u>	<u>676,753</u>
FUNDS	16				
Unrestricted funds				716,449	625,985
Restricted funds				<u>17,000</u>	<u>50,768</u>
TOTAL FUNDS				<u>733,449</u>	<u>676,753</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~14 September 2024~~ and were signed on its behalf by:



.....
G Lee - Trustee



.....
S Coleman - Trustee

The notes form part of these financial statements

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

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

Computer equipment	33% straight line
Furniture and equipment	20 - 33% straight line

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

1. ACCOUNTING POLICIES - continued

INVESTMENTS

Investments are shown in Balance Sheet at the year end market value. Any unrealised gains or losses on revaluation are accounted for in the period in which they arise. Realised and unrealised gains and losses are combined in the appropriate section of the SOFA.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Merchandise (incl xmas)	6,386	8,407
Christmas/summer draw	11,059	10,880
200 Club	<u>5,070</u>	<u>4,563</u>
	<u><u>22,515</u></u>	<u><u>23,850</u></u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	7,408	1,368
Schroders Fixed Interest account	<u>14,572</u>	<u>3,132</u>
	<u><u>21,980</u></u>	<u><u>4,500</u></u>

4. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Staff costs	29,061	15,988
Trustees' expenses	417	249
Postage and stationery	8,394	5,323
Office costs	18,767	19,664
Marketing and advertising	-	732
Legal and bank costs	30	58
Lotteries	6,227	5,007
Other fundraising expenses	7,631	10,823
Outsourcing	<u>2,924</u>	<u>2,852</u>
	<u><u>73,451</u></u>	<u><u>60,696</u></u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities £	Totals £
Research	8,097	42,685	50,782
Support and information programme	<u>109,066</u>	<u>-</u>	<u>109,066</u>
	<u>117,163</u>	<u>42,685</u>	<u>159,848</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	28,631	14,489
Trustees' expenses	3,756	2,243
Postage and stationery	15,589	9,886
Office costs	34,496	29,497
Marketing and advertising	12,014	21,704
Family meetings	18,237	2,000
Legal fees	55	87
Volunteer expenses	-	248
Outsourcing	<u>4,385</u>	<u>4,278</u>
	<u>117,163</u>	<u>84,432</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

	2023 £	2022 £
Trustees' expenses	<u>4,173</u>	<u>2,492</u>

No Trustee received any remuneration for their services as a Trustee. A total of £3,930 (2022: £2,492) was reimbursed to 4 Trustees (2022: 3). These Trustees carry out tasks in furtherance of the charity's objectives on an expenses only basis and these costs have been allocated as appropriate to Research, Support & Information and Cost of Generating funds.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	185,717	25,000	210,717
Other trading activities	23,850	-	23,850
Investment income	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Total	<u>214,067</u>	<u>25,000</u>	<u>239,067</u>
 EXPENDITURE ON			
Raising funds	64,473	-	64,473
Charitable activities			
Research	40,661	19,384	60,045
Support and information programme	74,404	3,124	77,528
Other	<u>14,875</u>	<u>-</u>	<u>14,875</u>
Total	<u>194,413</u>	<u>22,508</u>	<u>216,921</u>
 NET INCOME	19,654	2,492	22,146
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>606,331</u>	<u>48,276</u>	<u>654,607</u>
 TOTAL FUNDS CARRIED FORWARD	<u>625,985</u>	<u>50,768</u>	<u>676,753</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
 DEPRECIATION			
At 1 January 2023 and 31 December 2023	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
 NET BOOK VALUE			
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

11. FIXED ASSET INVESTMENTS

	2023	2022
	£	£
Other	<u>370,969</u>	<u>356,397</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2023	2022
	£	£
Schroders Fixed Deposit account	<u>370,969</u>	<u>356,397</u>

12. STOCKS

	2023	2022
	£	£
Stocks	<u>3,623</u>	<u>3,347</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	<u>36,779</u>	<u>39,768</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	21,753	20,969
Taxation and social security	402	253
Other creditors	<u>6,339</u>	<u>13,920</u>
	<u>28,494</u>	<u>35,142</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	39,500	38,000
Between one and five years	<u>62,500</u>	<u>98,167</u>
	<u>102,000</u>	<u>136,167</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	540,889	90,464	(483,779)	147,574
Designated fund	85,096	-	343,779	428,875
Research and Support	-	-	140,000	140,000
	<u>625,985</u>	<u>90,464</u>	<u>-</u>	<u>716,449</u>
Restricted funds				
Support meetings	25,768	(25,768)	-	-
Family Days	16,000	(4,000)	-	12,000
Parenting packs	9,000	(9,000)	-	-
Global Make Some Noise	-	5,000	-	5,000
	<u>50,768</u>	<u>(33,768)</u>	<u>-</u>	<u>17,000</u>
TOTAL FUNDS	<u>676,753</u>	<u>56,696</u>	<u>-</u>	<u>733,449</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	260,866	(170,402)	90,464
Restricted funds			
Support meetings	14,500	(40,268)	(25,768)
Family Days	7,500	(11,500)	(4,000)
Research grants	17,250	(17,250)	-
Parenting packs	2,499	(11,499)	(9,000)
Global Make Some Noise	5,000	-	5,000
	<u>46,749</u>	<u>(80,517)</u>	<u>(33,768)</u>
TOTAL FUNDS	<u>307,615</u>	<u>(250,919)</u>	<u>56,696</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	468,459	19,654	52,776	540,889
Designated fund	<u>137,872</u>	<u>-</u>	<u>(52,776)</u>	<u>85,096</u>
	606,331	19,654	-	625,985
Restricted funds				
Support meetings	8,892	16,876	-	25,768
Family Days	16,000	-	-	16,000
Research grants	14,383	(14,383)	-	-
Parenting packs	9,000	-	-	9,000
Global Make Some Noise	<u>1</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
	<u>48,276</u>	<u>2,492</u>	<u>-</u>	<u>50,768</u>
TOTAL FUNDS	<u><u>654,607</u></u>	<u><u>22,146</u></u>	<u><u>-</u></u>	<u><u>676,753</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,067	(194,413)	19,654
Restricted funds			
Support meetings	20,000	(3,124)	16,876
Research grants	5,000	(19,383)	(14,383)
Global Make Some Noise	<u>-</u>	<u>(1)</u>	<u>(1)</u>
	<u>25,000</u>	<u>(22,508)</u>	<u>2,492</u>
TOTAL FUNDS	<u><u>239,067</u></u>	<u><u>(216,921)</u></u>	<u><u>22,146</u></u>

Support Meetings

This fund represents amounts donated to CICRA towards the cost of the Support Meetings held.

Research Grants

This fund represents amounts donated to CICRA towards the cost of Research Grants.

Parenting Packs

This fund represents amounts donated to CICRA towards the costs of providing parenting packs.

Global Make Some Noise

This fund represents amounts donated to CICRA by the Global Make Some Noise Charity towards the cost of the website and digital material.

Research and Support Designated fund

During the year the trustees designated funds towards providing future Support and Research into Crohn's.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

17. OTHER FINANCIAL COMMITMENTS

The Charity has future grant commitments already entered into and spread over the years to 2023 - 2024 inclusive, totalling £85,096 (2022: £85,096). These multi-year grants are reviewed annually and payments for second and subsequent years are only made upon receipt of satisfactory progress reports. Consequently, the trustees do not consider it appropriate to make provision for these commitments in the financial statements.

Existing research commitments:	£
Grant awarded to: Professor Holm Uhlig, Oxford University	8,272
Grant awarded to: Dr James Ashton	268,068
Grant awarded to: Dr Mairi McLean	95,952
Grant awarded to: Professor David Wilson	49,383
Laboratory consumables grant: Prof. Ian Sanderson, Barts & the Royal London Hospital	<u>7,200</u>
	<u><u>428,875</u></u>

The timing of the above commitments is as follows:

Grant Commitments 2024	98,836
Grant Commitments 2025	133,686
Grant Commitments 2026	121,340
Grant Commitments 2027	75,013

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	263,120	210,717
Other trading activities		
Merchandise (incl xmas)	6,386	8,407
Christmas/summer draw	11,059	10,880
200 Club	<u>5,070</u>	<u>4,563</u>
	22,515	23,850
Investment income		
Deposit account interest	7,408	1,368
Schroders Fixed Interest account	<u>14,572</u>	<u>3,132</u>
	<u>21,980</u>	<u>4,500</u>
Total incoming resources	307,615	239,067
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	417	249
Wages	28,784	15,988
Pensions	277	-
Postage and stationery	8,394	5,323
Office costs	18,767	19,664
Marketing and advertising	-	732
Legal and bank costs	30	58
Lotteries	6,227	5,007
Other fundraising expenses	7,631	10,823
Outsourcing	<u>2,924</u>	<u>2,852</u>
	73,451	60,696
Other trading activities		
Merchandise (including Christmas cards)	3,652	3,777
Charitable activities		
Trustees' expenses	3,756	2,243
Wages	28,266	14,489
Pensions	365	-
Postage and stationery	15,589	9,886
Office costs	34,496	29,497
Marketing and advertising	12,014	21,704
Family meetings	18,237	2,000
Legal fees	55	87
Carried forward	112,778	79,906

This page does not form part of the statutory financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	112,778	79,906
Volunteer expenses	-	248
Outsourcing	4,385	4,278
Grants to institutions	<u>42,685</u>	<u>53,141</u>
	159,848	137,573
Other		
Wages	5,806	8,914
Pensions	40	-
Trustee insurance	1,506	1,525
Accountancy	6,080	3,630
Legal and bank costs	<u>536</u>	<u>806</u>
	<u>13,968</u>	<u>14,875</u>
Total resources expended	<u>250,919</u>	<u>216,921</u>
Net income	<u><u>56,696</u></u>	<u><u>22,146</u></u>

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

England & Wales - Charity number 278212

Accounts

**Crohn's In Childhood
Research Association (CICRA)
REPORT & ACCOUNTS
Year ended 31 Dec 2022**



Registered Charity Numbers:
England & Wales 278212
Scotland SC04070

**REGISTERED CHARITY NUMBER: England & Wales 278212
Scotland SC040700**

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

Unaudited Financial Statements for the Year Ended 31 December 2022

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

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for the year ended 31 December 2022**

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CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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).

The Trustees are confident that during 2022 the objectives of the charity were met by continuing to fund research which increases knowledge and understanding of Crohn's disease and Ulcerative colitis, collectively known as Inflammatory Bowel Disease (IBD).

Whilst seeking the cause and cure the charity continued to provide support and information for parents and children and continued to raise awareness amongst the general public of the devastating effect this condition continues to have on young lives.

Activity levels in 2022 started to return towards pre-Covid times but there was still a lingering effect of reduced staffing levels affecting both fundraising events and face to face meetings such as Family Information Days.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects for which the Society is established are for the relief of persons suffering from, and to promote and advance public education and research into, Crohn's Disease, Ulcerative Colitis and related disorders.

Public benefit

The trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing their aims and objectives.

Grantmaking Policy

To meet one of its primary objectives, the Charity invests in medical research into the causes and treatment of Inflammatory Bowel Disease (Crohn's Disease and Ulcerative Colitis), particularly as it affects children and young adults. Applications for research funding are invited from relevant medical and scientific institutions and are then subjected to a rigorous peer review process, involving independent specialist referees and the CICRA Awards Advisory Panel. Typically, the research awards fall within four categories: 3-year Research Training Fellowships, 3-year PhD Studentships, 1-2 year research projects and grants for specific statistical projects related to IBD in childhood. Bursary grants to help with the costs of UK based health professionals and students in training (doctors, nurses and final year medical students) involved in IBD research, attending scientific/medical meetings. These are awarded at the discretion of the Trustees. Also awarded at the discretion of the Trustees, a small start-up grant for young scientists/doctors in training, to carry out an innovative or pilot study.

ACHIEVEMENT AND PERFORMANCE

Governance, Management & Human Resources

At the Annual General Meeting, held on Microsoft Teams on 31st July 2022, One Trustee, Graham Lee, stood down and was re-elected for a further 3-year term. Two new members, Kylie Malloy and Helen Smallcoombe were nominated and elected to the Board of Trustees.

CICRA continued to operate with reduced staffing through 2022, partly due to uncertainty around the lasting impact of the pandemic on income, Margaret Lee continued to be responsible for the research process, the day-to-day accounting, working with accountants Tudor John Limited and general office and support work. Trustee/Treasurer, Simon Coleman, continued to be responsible for financial affairs. Other Trustees continued to undertake additional activities in connection with specific areas of work such as fundraising, information technology and representation on external committees. One additional part-time staff member was hired to support the charity's activities.

The Sutton office reopened from lockdown in 2021 and all staff and one Trustee worked from there throughout 2022. The trustees held their committee meetings as a combination of online and face to face. Plans remained in place to cover an increased workload which was due to the queries relating to the vulnerability of children with IBD plus the definite increase in the amount of children being diagnosed, and at an earlier age. This increased workload, with a decreased staff, was able to be met due to Trustees, who work on a voluntary basis, taking on extra responsibilities and the current staff offering to work extra hours also on a voluntary basis.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Research

The principal objective of the charity is to raise funds to maintain and expand a research programme to help bring about better treatments and quality of life for children and young adults with Inflammatory Bowel Disease. Also, to discover, through good basic science, the cause and an eventual cure. Since its foundation in 1978 CICRA has funded 25 Training Fellowships, 24 PhD Studentships, 62 Research Projects and set up the first Paediatric Gastroenterology Laboratory in the UK.

During the period under review CICRA continued the funding of the following research

Research Projects

Professor Holm Ühlig, Oxford University – *Setting up the Paediatric IBD BioResource*

Dr Annabel David, Oxford University – *Understanding stigma in the adolescents with Inflammatory Bowel Disease*

At the end of 2022 the John Earnshaw start-up grant was awarded to Zachary Green at the Noah's Ark Children's Hospital, Cardiff

"To examine the feasibility of Non-Invasive Monitoring with Bowel Ultrasound in Paediatric Inflammatory bowel disease and correlation with inflammatory markers, disease activity scores and as a predictor of changes in treatment (NIMBUS Study.)"

Renewal of a regular consumables grant to support the work undertaken in the Paediatric Gastroenterology Laboratory at St Bartholomew's & The Royal London Hospital.

To ensure transparency and appropriate application of CICRA funds, the Trustees follow a strict Peer Review system using external referees from the UK and other countries, and their own appointed Medical Advisory Panel (AAP), all working in an honorary capacity. Based upon the recommendations of the Awards Advisory Panel and MAP Chairman, the Trustees make the final decision and award the grants. This Peer Review applies to all applications for financial support with the exception of the very minor grants. Annual written reports are required for all awards and are reviewed by the Trustees and Medical Advisors. CICRA encourages the publication of both positive and negative research results.

Due to unavoidable delays and the uncertainties over the COVID years, earlier grants were still underway but progressing well.. Annabel David's project experienced many delays however was completed in 2022 Given these delayed starts, and continued uncertainty over post-pandemic cash flows, the trustees decided that it would be prudent to not issue a research call in 2022 and defer it to 2023.

CICRA continues to hold a Certificate of Good Practice from the Association of Medical Research Charities which enables the charity to use the AMRC 2020 audit logo to show that our process for granting awards is of a high standard.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Information and Support

CICRA works with Regional Paediatric Centres, specialist units and also district general hospitals across the UK who treat children with IBD and who distribute 'Parent Packs' to the parents of newly diagnosed children.

CICRA works closely with Paediatric IBD specialist nurses at various paediatric gastroenterology units around the country, their regular contact with the young patients and families is vital and much appreciated.

CICRA 'Can't Wait' cards are available for children to help them explain their condition when in urgent need of a toilet.

The ePals scheme puts young IBD sufferers in contact with each other via e mail and is greatly valued by youngsters and their parents. Feedback received from parents highlighted the value of this scheme in enabling young people to share their experiences and realise that they are not alone.

"E-Pals came at just the right time for my son, as he was in hospital and desperate for something positive. Having contact from people who understood what he was experiencing was great. I want to say thank you - because that time in hospital was a very dark time for him and having contact with people lifted his spirits just when he (and I!) needed it".

Unfortunately no Family Information Days were held in 2022, initially due to formal Covid-19 restrictions and then out of concern for the risk of assembling a large group of potentially clinically-vulnerable children. Planning started for these to resume in 2023.

"Amongst a lot of direct support to patients and families through online and telephone contacts CICRA also runs wonderful family days. Health professionals queue up to help these events and the feedback shows how effective and important they really are".

Prof Nick Croft MBBS PhD FRCPCH

Demand for support grew through 2022 as health services continued to be stretched and as the number of children and young people being diagnosed with IBD increased. Of concern is the continued unprecedented requests for support from parents of extremely young children with IBD. The support which CICRA offers remains a lifeline for many families, and is recognised by both parents and professionals alike.

In 2022 we produced a leaflet entitled 'Babies and Children with Inflammatory Bowel Disease' and sent this out to 3000 GP surgeries in the hope that if they had a very young child with IBD symptoms they would at least think of this as a possibility. We outlined the support we offer and the research we have funded over almost 45 years.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Increasing awareness

Most CICRA face to face meetings were again postponed until things are settled enough for families to feel comfortable in a crowded room and venues are once again free for meetings such as ours. In a normal year, these meetings provide opportunities to network and co-ordinate with healthcare professionals and policy makers as well as to learn about the latest developments in treatments and possible causes of Inflammatory Bowel Disease, especially as it affects the young. Trustees normally play an active role in organising and attending these meetings. In 2022 Trustees and staff maintained contact with healthcare professionals and organisations and tuned in to many virtual meetings. It should be noted that Trustees do not receive any remuneration and only claim travel and budget style overnight accommodation expenses, in line with the charity's expense guidelines.

The CICRA newsletter compiled and edited by the trustees and staff, is one of the main vehicles, along with the website and social media, for publicising the effect that Inflammatory Bowel Disease can have on children, and for the public to become more aware of their needs.

CICRA continues to publish 'easy to understand' information booklets which are always in high demand. CICRA also offers information and support for parents regarding possible school problems and setting up an Individual Health Plan. This literature covers all ages plus information on what help is available during exam time.

CICRA continues to develop and improve its website, which contains many information resources, and maintains a social media presence, primarily on Facebook

Membership

CICRA does not charge a fixed membership fee as the Trustees continue to believe that all parents of children affected by Crohn's disease and Ulcerative colitis should have access to CICRA literature and information on their child's condition, regardless of their financial position but they invite members to make a donation as and when they wish or are able to do so. All literature is issued free of charge but encourage downloading from the website if possible. Membership is open to patients, parents, their families and friends, medical professionals and anyone interested in furthering the understanding of, and research into, inflammatory bowel disease in children and young adults.

CICRA members fundraising

As with all other charities fundraising by members was disrupted by the pandemic in 2020/2021 but 2022 saw an increasing return to some fundraising events. The Trustees are very grateful for the loyal support received from members through this period.

Links with other organisations

CICRA is a member of the Association of Medical Research Charities (AMRC), the National Institute for Health Research (NIHR), the National Council for Voluntary Organizations (NCVO) and is registered with the Fundraising Regulator.

CICRA continues to work with BSPGHAN (British Society of Paediatric Gastroenterology Hepatology and Nutrition), the BSPGHAN Public Patient Participation (PPP) representative and the five associated gastro charities and in particular Crohn's and Colitis UK.

CICRA exchanges newsletters and information with the many national and international organizations dealing with Inflammatory Bowel Disease and responds to enquiries from overseas, sign posting also to sister organisations as appropriate.

FINANCIAL REVIEW

Financial position

As of end of December 2022 the accumulated funds stood at £676,754 of which £625,985 represented unrestricted funds. Research commitments for future years and detailed in Note 17 to the accounts amount to £85,096. In the year under review there was £51,000 of legacy income, Trust income was £52,600, other activities and donations £130,967 and investment income £4,500. Of the £676,754 accumulated funds as at 31st December 2022, £356,398 is in Fixed Deposit Cash Funds. Other surplus funds are in accounts with CAF, COIF and NatWest.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2022

FINANCIAL REVIEW(Contd)

Investment policy

The charity's constitution authorises the trustees to make and hold investments using the funds of the charity. There are no restrictions on the trustees' power to invest, although the trustees take appropriate advice before making any investments that carry more than a low degree of risk.

Reserves policy

CICRA has no significant secure income, relying almost totally on voluntary contributions, donations, grants and fund-raising activities. In consequence the trustees believe that it is essential to have sufficient funds to ensure continuity in the event of a temporary reduction in income. The trustees have agreed a policy to hold reserves on deposit equal to a minimum of six months operational expenses and covering long term commitments. At the end of 2022 we estimate these to be £140,000. In addition to this we have £50,769 of funds restricted to specific projects and £85,096 for future research commitments. We continuously review our research programme to ensure that we are up to date with current findings. The remaining reserves of £400,919 will be used to fund research recommended to our Trustees by our Medical Advisory Panel following a rigorous peer review. The Trustees have earmarked £250,000 of this for a research fellow and will fund raise to add to the £150,919 balance to enable extra research projects to be commissioned.

OUTLOOK

The Trustees are hopeful that a return to relative normality will allow them to increase charitable activities in 2023 and plans are in place to restart our popular family information days, with interest expected to be high from both families and medical professionals.

The Trustees also plan to advertise for research applications in 2023 now that the future looks a little more settled.

The setting up of the Paediatric IBD BioResource project led by Professor Holm Uhlig at Oxford, and funded by CICRA, suffered from delays during the pandemic but with a time extension we are pleased to say that many Paediatric Centres are now in the course of setting up, or planning, their local group to collect this ongoing data. The Trustees consider that it is vital that CICRA continues to fund peer reviewed research and to support the families and young people diagnosed with Crohn's disease and Ulcerative Colitis which continues to increase, both in the UK and across the world for which neither cause nor cure are yet known. Much has been achieved over the years in terms of diagnosis and treatment of paediatric IBD, however the dramatic increase in prevalence we are seeing today means that research is needed more than ever. Of particular concern is the increase in Very Early Onset IBD (VEOIBD) in extremely young children.

Alongside the need to ramp up research efforts, the Trustees are conscious of the need to increase CICRA's support offering to meet unprecedented demand for support from concerned families. This is being driven partly by an increase in prevalence, and partly by over-stretched healthcare services being unable to provide the patient support that they would like to.

As we rebuild post-pandemic, the Trustees are also reviewing the structure of the charity in order to ensure that it is set up to achieve its charitable aims in the long term. A key challenge that the charity faces is to grow its income in order to fund the increase in activities, such as fundraiser support, family day organisation and administration of the grant awards process. The cost of living crisis is expecting to put additional pressure on CICRA. Looking ahead, 2023 will be the 45th anniversary of CICRA's founding which the Trustees intend to mark with a fundraising campaign.

The CICRA Trustees will continue to review and manage the charity prudently during recovery from the current economic turbulence. They will do all they can to continue as far as possible with the research and support programmes planned.. The focus will be to restore the charity's income and ramp up our research, support and awareness efforts.

At the present time the contribution that CICRA makes to the field of paediatric IBD remains as vital as ever. We believe that the surge in new IBD diagnoses creates an urgent need for further research and support, particularly for the very early onset cases which appear to show a huge increase over recent years.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Crohn's in Childhood Research Association (CICRA), an unincorporated charitable association, is registered in England & Wales under Charity Number 278212 and in Scotland under Charity Number SC040700. CICRA is governed by an amended constitution adopted at the Annual General Meeting on 14 October 1989.

Recruitment and appointment of new trustees

The board of trustees shall be not less than six and not more than twelve members of the Association elected at the Annual General Meeting. The trustees have the power to co-opt members to fill a casual vacancy or as an addition to the existing trustees. One third of the members of the Board shall retire each year in order of seniority but may be eligible for re-election

The Trustees meet on average every six weeks and are responsible for determining policies, the budget and overall management of the charity. The small staff team and office volunteers are responsible for undertaking the day-to-day running of the Association, carrying through the policies, budget and day to day administration as determined by the Board of Trustees. As well as representing the charity at medical meetings some Trustees continue to actively assist in the office and in the organisation of events.

Induction and training of new trustees

New Trustees co-opted during the year, or elected at the AGM, are given an induction course by the Chair outlining the objects as set out in the Constitution, the roles of the other Trustees, the present financial standing of the charity and its commitments. Trustees are asked to take on or share responsibility for overseeing a certain aspect of the charity i.e. research, finance, communication technologies, outreach and support, etc.

Risk management

The trustees continue to regularly examine the strategic, business and operational risks to which the charity is exposed, and confirm that they have put in place systems to mitigate those risks as far as they are able to do.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity numbers

England & Wales 278212, Scotland SC040700

Principal address

Pat Shaw House
13-19 Ventnor Road
Sutton
Surrey
SM2 6AQ

Trustees

Mr G Lee (Chair)
Mr S Coleman
Mr P Cooper
Mr N Gooding
Mrs M Lee MBE
Ms C Malloy
Ms K Malloy
Mrs N Pitney-Hall

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Report of the Trustees
for the year ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Hon. Awards Advisory Panel

Professor I Sanderson (Chairman)
Dr P Deb
Professor S Ennis
Dr J Epstein
Dr M Gasparetto
Dr R Heuschkel
Professor T MacDonald
Dr S Protheroe
Professor H Uhlig
Professor D Wilson

Hon. Clinical Directors

Dr K Blakeley
Dr J Epstein

Approved by order of the board of trustees on 28/09/2023 and signed on its behalf by:



.....
Mrs Margaret Lee MBE - Trustee

**Independent Examiner's Report to the Trustees of
Crohn's in Childhood Research
Association**

Independent examiner's report to the trustees of Crohn's in Childhood Research Association

I report to the charity trustees on my examination of the accounts of Crohn's in Childhood Research Association (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the terms of the Charities and Trustee Investment (Scotland) Act 2005. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that the requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply and that an independent examination is required. It is my responsibility to examine the accounts as required under Section (44(J)(c) of the Act and to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and in accordance with Regulation 11 of the 2006 Accounts (Scotland) Regulations.

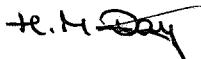
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust as required by section 130 of the Act and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (Scotland); or
2. the accounts do not accord with those records; or
3. the accounts 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.



H. M. Day BSc FCA DChA

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: 08th September 2023

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Statement of Financial Activities
for the year ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		185,717	25,000	210,717	249,025
Other trading activities	2	23,850	-	23,850	27,005
Investment income	3	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>238</u>
Total		<u>214,067</u>	<u>25,000</u>	<u>239,067</u>	<u>276,268</u>
EXPENDITURE ON					
Raising funds	4	64,473	-	64,473	53,694
Charitable activities	5				
Research		40,661	19,384	60,045	86,539
Support and information programme		74,404	3,124	77,528	76,300
Other		<u>14,875</u>	<u>-</u>	<u>14,875</u>	<u>10,752</u>
Total		<u>194,413</u>	<u>22,508</u>	<u>216,921</u>	<u>227,285</u>
NET INCOME		19,654	2,492	22,146	48,983
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>606,331</u>	<u>48,276</u>	<u>654,607</u>	<u>605,624</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>625,985</u></u>	<u><u>50,768</u></u>	<u><u>676,753</u></u>	<u><u>654,607</u></u>

The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Balance Sheet
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	-	-	-	-
Investments	11	<u>356,397</u>	<u>-</u>	<u>356,397</u>	<u>353,265</u>
		356,397	-	356,397	353,265
CURRENT ASSETS					
Stocks	12	3,347	-	3,347	3,788
Debtors	13	39,768	-	39,768	36,439
Cash at bank and in hand		<u>261,615</u>	<u>50,768</u>	<u>312,383</u>	<u>303,298</u>
		304,730	50,768	355,498	343,525
CREDITORS					
Amounts falling due within one year	14	<u>(35,142)</u>	<u>-</u>	<u>(35,142)</u>	<u>(42,183)</u>
NET CURRENT ASSETS		<u>269,588</u>	<u>50,768</u>	<u>320,356</u>	<u>301,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>625,985</u>	<u>50,768</u>	<u>676,753</u>	<u>654,607</u>
NET ASSETS		<u>625,985</u>	<u>50,768</u>	<u>676,753</u>	<u>654,607</u>
FUNDS	16				
Unrestricted funds				625,985	606,331
Restricted funds				<u>50,768</u>	<u>48,276</u>
TOTAL FUNDS				<u>676,753</u>	<u>654,607</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/09/2023 and were signed on its behalf by:



.....
Mrs Margaret Lee MBE - Trustee



.....
S Coleman - Trustee

The notes form part of these financial statements

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

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

Computer equipment	33% straight line
Furniture and equipment	20 - 33% straight line

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

1. ACCOUNTING POLICIES - continued

INVESTMENTS

Investments are shown in Balance Sheet at the year end market value. Any unrealised gains or losses on revaluation are accounted for in the period in which they arise. Realised and unrealised gains and losses are combined in the appropriate section of the SOFA.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Merchandise (incl xmas)	8,407	7,940
Christmas/summer draw	10,880	12,982
200 Club	<u>4,563</u>	<u>6,083</u>
	<u><u>23,850</u></u>	<u><u>27,005</u></u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	1,368	50
Schroders Fixed Interest account	<u>3,132</u>	<u>188</u>
	<u><u>4,500</u></u>	<u><u>238</u></u>

4. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2022	2021
	£	£
Staff costs	15,988	7,951
Trustees' expenses	249	114
Postage and stationery	5,323	2,851
Office costs (40%)	19,664	19,042
Marketing and advertising	732	1
Legal and bank costs	58	1,554
Lotteries	5,007	5,626
Other fundraising expenses	10,823	11,881
Staff expenses	-	23
Outsourcing	<u>2,852</u>	<u>2,852</u>
	<u><u>60,696</u></u>	<u><u>51,895</u></u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities £	Totals £
Research	6,904	53,141	60,045
Support and information programme	<u>77,528</u>	<u>-</u>	<u>77,528</u>
	<u>84,432</u>	<u>53,141</u>	<u>137,573</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	14,489	20,047
Trustees' expenses	2,243	1,027
Postage and stationery	9,886	5,295
Office costs (60%)	29,497	28,563
Marketing and advertising	21,704	18,172
Family meetings	2,000	540
Legal fees	87	2,332
Volunteer expenses	248	-
Outsourcing	4,278	4,278
Staff expenses	-	3,058
Depreciation	<u>-</u>	<u>513</u>
	<u>84,432</u>	<u>83,825</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

TRUSTEES' EXPENSES

	2022 £	2021 £
Trustees' expenses	<u>2,492</u>	<u>1,141</u>

No Trustee received any remuneration for their services as a Trustee. A total of £2,492 (2021: £1,141) was reimbursed to 3 Trustees (2021: 1). These Trustees carry out tasks in furtherance of the charity's objectives on an expenses only basis and these costs have been allocated as appropriate to Research, Support & Information and Cost of Generating funds.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	184,892	64,133	249,025
Other trading activities	27,005	-	27,005
Investment income	<u>238</u>	<u>-</u>	<u>238</u>
Total	<u>212,135</u>	<u>64,133</u>	<u>276,268</u>
 EXPENDITURE ON			
Raising funds	53,694	-	53,694
Charitable activities			
Research	45,732	40,807	86,539
Support and information programme	44,396	31,904	76,300
Other	<u>10,752</u>	<u>-</u>	<u>10,752</u>
Total	<u>154,574</u>	<u>72,711</u>	<u>227,285</u>
 NET INCOME/(EXPENDITURE)	57,561	(8,578)	48,983
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>548,770</u>	<u>56,854</u>	<u>605,624</u>
 TOTAL FUNDS CARRIED FORWARD	<u>606,331</u>	<u>48,276</u>	<u>654,607</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
DEPRECIATION			
At 1 January 2022 and 31 December 2022	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
NET BOOK VALUE			
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>

11. FIXED ASSET INVESTMENTS

	2022 £	2021 £
Other	<u>356,397</u>	<u>353,265</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2022 £	2021 £
Schroders Fixed Deposit account	<u>356,397</u>	<u>353,265</u>

12. STOCKS

	2022 £	2021 £
Stocks	<u>3,347</u>	<u>3,788</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>39,768</u>	<u>36,439</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	20,969	36,026
Taxation and social security	253	126
Other creditors	<u>13,920</u>	<u>6,031</u>
	<u><u>35,142</u></u>	<u><u>42,183</u></u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	38,000	26,447
Between one and five years	<u>98,167</u>	<u>-</u>
	<u><u>136,167</u></u>	<u><u>26,447</u></u>

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	468,459	19,654	52,776	540,889
Designated fund	<u>137,872</u>	<u>-</u>	<u>(52,776)</u>	<u>85,096</u>
	606,331	19,654	-	625,985
Restricted funds				
Support meetings	8,892	16,876	-	25,768
Family Days	16,000	-	-	16,000
Research grants	14,383	(14,383)	-	-
Parenting packs	9,000	-	-	9,000
Global Make Some Noise	<u>1</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
	<u>48,276</u>	<u>2,492</u>	<u>-</u>	<u>50,768</u>
TOTAL FUNDS	<u><u>654,607</u></u>	<u><u>22,146</u></u>	<u><u>-</u></u>	<u><u>676,753</u></u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

16. 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	214,067	(194,413)	19,654
Restricted funds			
Support meetings	20,000	(3,124)	16,876
Research grants	5,000	(19,383)	(14,383)
Global Make Some Noise	-	(1)	(1)
	<u>25,000</u>	<u>(22,508)</u>	<u>2,492</u>
TOTAL FUNDS	<u>239,067</u>	<u>(216,921)</u>	<u>22,146</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	334,216	57,561	76,682	468,459
Designated fund	<u>214,554</u>	<u>-</u>	<u>(76,682)</u>	<u>137,872</u>
	548,770	57,561	-	606,331
Restricted funds				
Support meetings	7,001	1,891	-	8,892
Family Days	16,000	-	-	16,000
Research grants	24,690	(10,307)	-	14,383
Parenting packs	-	9,000	-	9,000
Global Make Some Noise	<u>9,163</u>	<u>(9,162)</u>	<u>-</u>	<u>1</u>
	<u>56,854</u>	<u>(8,578)</u>	<u>-</u>	<u>48,276</u>
TOTAL FUNDS	<u>605,624</u>	<u>48,983</u>	<u>-</u>	<u>654,607</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,135	(154,574)	57,561
Restricted funds			
Support meetings	3,800	(1,909)	1,891
Research grants	30,500	(40,807)	(10,307)
Parenting packs	9,000	-	9,000
Global Make Some Noise	<u>20,833</u>	<u>(29,995)</u>	<u>(9,162)</u>
	<u>64,133</u>	<u>(72,711)</u>	<u>(8,578)</u>
TOTAL FUNDS	<u>276,268</u>	<u>(227,285)</u>	<u>48,983</u>

Support Meetings

This fund represents amounts donated to CICRA towards the cost of the Support Meetings held.

Research Grants

This fund represents amounts donated to CICRA towards the cost of Research Grants.

Parenting Packs

This fund represents amounts donated to CICRA towards the costs of providing parenting packs.

Global Make Some Noise

This fund represents amounts donated to CICRA by the Global Make Some Noise Charity towards the cost of a support worker.

17. OTHER FINANCIAL COMMITMENTS

The Charity has future grant commitments already entered into and spread over the years to 2023 - 2024 inclusive, totalling £85,096 (2021: £137,872). These multi-year grants are reviewed annually and payments for second and subsequent years are only made upon receipt of satisfactory progress reports. Consequently, the trustees do not consider it appropriate to make provision for these commitments in the financial statements.

Existing research commitments:	£
Grant awarded to: Professor Holm Uhlig, Oxford University	41,360
Grant awarded to: Professor Annabel David Oxford University	36,536
Laboratory consumables grant: Prof. Ian Sanderson, Barts & the Royal London Hospital	<u>7,200</u>
	<u>85,096</u>

The timing of the above commitments is as follows:

Grant Commitments 2023	76,824
Grant Commitments 2024	8,272

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	210,717	249,025
Other trading activities		
Merchandise (incl xmas)	8,407	7,940
Christmas/summer draw	10,880	12,982
200 Club	<u>4,563</u>	<u>6,083</u>
	23,850	27,005
Investment income		
Deposit account interest	1,368	50
Schroders Fixed Interest account	<u>3,132</u>	<u>188</u>
	<u>4,500</u>	<u>238</u>
Total incoming resources	239,067	276,268
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	249	114
Wages	15,988	7,788
Social security	-	86
Pensions	-	77
Postage and stationery	5,323	2,851
Office costs (40%)	19,664	19,042
Marketing and advertising	732	1
Legal and bank costs	58	1,554
Lotteries	5,007	5,626
Other fundraising expenses	10,823	11,881
Staff expenses	-	23
Outsourcing	<u>2,852</u>	<u>2,852</u>
	60,696	51,895
Other trading activities		
Merchandise (including Christmas cards)	3,777	1,799
Charitable activities		
Trustees' expenses	2,243	1,027
Wages	14,489	19,391
Social security	-	326
Pensions	-	330
Postage and stationery	9,886	5,295
Office costs (60%)	29,497	28,563
Carried forward	56,115	54,932

This page does not form part of the statutory financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

	2022 £	2021 £
Charitable activities		
Brought forward	56,115	54,932
Marketing and advertising	21,704	18,172
Family meetings	2,000	540
Legal fees	87	2,332
Volunteer expenses	248	-
Outsourcing	4,278	4,278
Staff expenses	-	3,058
Depreciation of tangible fixed assets	-	513
Grants to institutions	<u>53,141</u>	<u>79,014</u>
	137,573	162,839
Other		
Wages	8,914	2,448
Trustee insurance	1,525	1,226
Accountancy	3,630	3,500
Legal and bank costs	806	589
Staff expenses	<u>-</u>	<u>2,989</u>
	<u>14,875</u>	<u>10,752</u>
Total resources expended	<u>216,921</u>	<u>227,285</u>
Net income	<u><u>22,146</u></u>	<u><u>48,983</u></u>

This page does not form part of the statutory financial statements

Accounts

Crohn's In Childhood Research Association (CICRA)

REPORT & ACCOUNTS

for the year ended 31 Dec 2021



Registered Charity Numbers
England & Wales: 278212
Scotland: SC040700

REGISTERED CHARITY NUMBER: England & Wales 278212
Scotland SCO40700

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

Unaudited Financial Statements for the Year Ended 31 December 2021

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

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for the year ended 31 December 2021**

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Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 21

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

The Trustees are confident that during 2021 the objectives of the charity were met by continuing to fund research which increases knowledge and understanding of Crohn's disease and Ulcerative colitis, collectively known as Inflammatory Bowel Disease (IBD).

Whilst seeking the cause and cure the charity continued to provide support and information for parents and children and continued to raise awareness amongst the general public of the devastating effect this condition continues to have on young lives.

Activity levels in 2021 continued to be affected by the Covid-19 pandemic which impacted both fundraising events and face to face meetings such as Family Information Days and the Awards Advisory Panel.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects for which the Society is established are for the relief of persons suffering from, and to promote and advance public education and research into, Crohn's Disease, Ulcerative Colitis and related disorders.

Public benefit

The trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing their aims and objectives.

Grant-making Policy

To meet one of its primary objectives, the Charity invests in medical research into the causes and treatment of Inflammatory Bowel Disease (Crohn's Disease and Ulcerative Colitis), particularly as it affects children and young adults. Applications for research funding are invited from relevant medical and scientific institutions and are then subjected to a rigorous peer review process, involving independent specialist referees and the CICRA Awards Advisory Panel. Typically, the research awards fall within four categories: 3-year Research Training Fellowships, 3-year PhD Studentships, 1-2 year research projects and grants for specific statistical projects related to IBD in childhood. Bursary grants to help with the costs of UK based health professionals and students in training (doctors, nurses and final year medical students) involved in IBD research, attending scientific/medical meetings, are awarded at the discretion of the Trustees.

ACHIEVEMENT AND PERFORMANCE

Governance, Management & Human Resources

At the Annual General Meeting held on Microsoft Teams on 31st July 2021 two Trustees, Margaret Lee and Dr Philip Smith, stood down and were re-elected for a further 3-year term. At this meeting, Margaret Lee stood down as Chair and Graham Lee assumed the role of Chair, having been elected by the trustees.

CICRA continued to operate with reduced staffing through 2021, partly due to uncertainty around the impact of the pandemic on income, and partly due to the conclusion of the Global Make Some Noise grant which had funded a family support worker. Margaret Lee continued to be responsible for the research process, the day-to-day accounting, working with accountants Tudor John Limited and general office and support work. Trustee/Treasurer, Simon Coleman, continued to be responsible for financial affairs. Other Trustees continued to undertake additional activities in connection with specific areas of work such as fundraising, information technology and representation on external committees. One additional part-time staff member was hired to support the charity's activities.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2021

Governance, Management & Human Resources (continued)

The Sutton office reopened and remained open for the majority of 2021. With pandemic restrictions continuing into 2021, the trustees continued to hold their committee meetings online using Microsoft Teams. Plans remained in place to cover an increased workload which was due to the queries relating to the vulnerability of children with IBD. This increased workload, with a decreased staff, was able to be met due to Trustees, who work on a voluntary basis, taking on extra responsibilities and the current staff offering to work extra hours also on a voluntary basis.

ACHIEVEMENT AND PERFORMANCE

Research

The principal objective of the charity is to raise funds to maintain and expand a research programme to help bring about better treatments and quality of life for children and young adults with Inflammatory Bowel Disease. Also, to discover, through good basic science, the cause and an eventual cure. Since its foundation in 1978 CICRA has funded 25 Training Fellowships, 24 PhD Studentships, 62 Research Projects and set up the first Paediatric Gastroenterology Laboratory in the UK.

During the period under review CICRA continued the funding of the following research programme:

Research Projects

Annabel David at Oxford University (1 year project) – Understanding stigma in adolescents with IBD

Professor Holm Ühlig at Oxford University – UK Bioresource

Professor Paloma Ordonez-Moran at Nottingham University - Targeting a Cxcl10-approach in Ulcerative Colitis

Renewal of a regular consumables grant to support the work undertaken in the Paediatric Gastroenterology Laboratory at St Bartholomew's & The Royal London Hospital.

In 2021 no bursary grants or John Earnshaw awards were made to continued pandemic limitations.

To ensure transparency and appropriate application of CICRA funds, the Trustees follow a strict Peer Review system using external referees from the UK and other countries, and their own appointed Awards Advisory Panel (AAP), all working in an honorary capacity. Based upon the recommendations of the Awards Advisory Panel and AAP Chairman, the Trustees make the final decision and award the grants. This Peer Review applies to all applications for financial support with the exception of the very minor grants. Annual written reports are required for all awards and are reviewed by the Trustees and Medical Advisors. CICRA encourages the publication of both positive and negative research results.

Two new research projects, whose grants had been awarded in 2020, started in 2021 after some delays caused by the pandemic and were on track at year end. Annabel David's project also experienced some delays however it is hoped that this project will still come to fruition. Given these delayed starts, and continued uncertainty over post-pandemic cash flows, the trustees decided that it would be prudent to not issue a research call in 2021.

CICRA continues to hold a Certificate of Good Practice from the Association of Medical Research Charities which enables the charity to use the AMRC 2020 audit logo to show that our process for granting awards is of a high standard.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Information and Support

CICRA works with Regional Paediatric Centres, specialist units and also district general hospitals across the UK who treat children with IBD and who distribute 'Parent Packs' to the parents of newly diagnosed children.

CICRA works closely with Paediatric IBD specialist nurses at various paediatric gastroenterology units around the country, their regular contact with the young patients and families is vital and much appreciated. 5000 leaflets were distributed to GP surgeries to raise awareness of IBD, particularly in babies and toddlers.

CICRA 'Can't Wait' cards are available for children to help them explain their condition when in urgent need of a toilet.

The ePals scheme puts young IBD sufferers in contact with each other via e mail and is greatly valued by its participants. Feedback received from members in 2021 highlighted the value of this scheme in enabling young people to share their experiences and realise that they are not alone.

I have loved being a part of ePals and have made loads of new friends. The best thing about e-pals is being able to talk to people who understand me.

A young ePals user.

The two-year grant from Global Make Some Noise concluded in 2021. This grant had funded family support activities, particularly in relation to emotional wellbeing and school guidance for parents. GMSN had extended the duration of the grant through 2021 to allow for disruption caused by the pandemic, and allowed part of their grant to contribute towards the charity's running costs.

Unfortunately no family information days were held in 2021, initially due to formal Covid-19 restrictions and then out of concern for the risk of assembling a large group of potentially clinically-vulnerable children.

Demand for support grew through 2021 as health services continued to be stretched and as the number of children and young people being diagnosed with IBD increased. Of some concern is that CICRA experienced unprecedented demand for support from parents of extremely young children with IBD. The support which CICRA offers remains a lifeline for many families in these challenging times, and is recognised by both parents and professionals alike.

The children with inflammatory bowel disease have a very unpleasant lifelong condition which does not have the high profile of other conditions. It is common that the children hide this from their friends mainly due to the embarrassment. Support for the children and families in this often lonely position is vital to their well-being. CICRA's work over many years has been essential to supporting these children and I hope they are able to continue to receive the funding required to continue their amazing work.

Prof Nick Croft MBBS PhD FRCPCH

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Increasing awareness

Most conferences and face to face meetings were unfortunately cancelled in 2021. In a normal year, these meetings provide opportunities to network and co-ordinate with healthcare professionals and policy makers as well as to learn about the latest developments in treatments and possible causes of Inflammatory Bowel Disease, especially as it affects the young. Trustees normally play an active role manning a CICRA information stand. In 2021 Trustees and staff maintained contact with healthcare professionals and organisations and tuned in to many virtual meetings. It should be noted that Trustees do not receive any remuneration and only claim travel and budget style overnight accommodation expenses, in line with the charity's expense guidelines.

The CICRA newsletter compiled and edited by the trustees and staff, is one of the main vehicles, along with the website and social media, for publicising the effect that Inflammatory Bowel Disease can have on children, and for the public to become more aware of their needs.

CICRA continues to publish easy to understand information booklets which are always in high demand.

CICRA continues to develop and improve its website, which contains many information resources, and maintains a social media presence, primarily on Facebook where there is a thriving group.

Membership

CICRA does not charge a fixed membership fee as the Trustees continue to believe that all parents of children affected by Crohn's disease and Ulcerative colitis should have access to CICRA literature and information on their child's condition, regardless of their financial position, but they invite members to make a donation as and when they wish or are able to do so. All literature is issued free of charge. Membership is open to patients, parents, their families and friends, medical professionals and anyone interested in furthering the understanding of, and research into, inflammatory bowel disease in children and young adults.

CICRA members fundraising

As with all other charities fundraising by members had been disrupted by the pandemic. 2021 saw a return to some fundraising events and the Trustees are very grateful for the loyal support received from members through this period. Indeed, members have given donations in lieu of their social spending which have been invaluable to the charity.

Links with other organisations

CICRA is a member of the Association of Medical Research Charities (AMRC), the National Institute for Health Research (NIHR), the National Council for Voluntary Organizations (NCVO) and is registered with the Fundraising Regulator.

CICRA continues to work with BSPGHAN (British Society of Paediatric Gastroenterology Hepatology and Nutrition), the BSPGHAN Public Patient Participation (PPP) representative and the five associated gastro charities.

CICRA exchanges newsletters and information with the many national and international organizations dealing with Inflammatory Bowel Disease and responds to enquiries from overseas, sign posting also to sister organisations as appropriate.

FINANCIAL REVIEW

Financial position

As of end of December 2021 the accumulated funds stood at £654,607 of which £606,331 represented unrestricted funds. Research commitments for future years and detailed in Note 18 to the accounts amount to £137,872. In the year under review there was no legacy income, Trust income was £70,550 other activities and donations £205,480 and investment income £238. Of the £654,607 accumulated funds as at 31st December 2021, £353,265 is in Fixed Deposit Cash Funds. Other surplus funds are in accounts with CAF, COIF and NatWest.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2021

FINANCIAL REVIEW (contd)

Investment policy

The charity's constitution authorises the trustees to make and hold investments using the funds of the charity. There are no restrictions on the trustees' power to invest, although the trustees take appropriate advice before making any investments that carry more than a low degree of risk.

Reserves policy

CICRA has no significant secure income, relying almost totally on voluntary contributions, donations, grants and fund-raising activities. In consequence the trustees believe that it is essential to have sufficient funds to ensure continuity in the event of a temporary reduction in income. The trustees have agreed a policy to hold reserves on deposit equal to a minimum of six months operational expenses and covering long term commitments. At the end of 2021 we estimate these to be £140,000. In addition to this we have £48,726 of funds restricted to specific projects and £137,872 for future research commitments. We continuously review our research programme to ensure that we are up to date with current findings. The remaining reserves of £328,607 will be used to fund research recommended to our Trustees by our Medical Advisory Panel following a rigorous peer review. The Trustees have earmarked £250,000 of this for a research fellow and will fund raise to add to the £78,607 balance to enable extra research projects to be commissioned.

OUTLOOK

Although the pandemic affected our work in 2021, the Trustees are hopeful that a return to relative normality will allow us to increase our charitable activities. To this end, plans are under way to restart our popular family information days in the autumn, with interest expected to be high from both families and medical professionals.

At the time of writing, the research projects under Professor Holm Uhlig at Oxford, Professor Paloma Ordonez-Moran at Nottingham have proven to be successful. Professor Ordonez-Moran's project delivered interesting results, based upon which she has now secured a 3 year, £750,000 grant from the Wellcome Foundation to continue her studies. This represents a great return on investment for CICRA, and demonstrates how well placed "seed funding" can potentially build momentum. Professor Uhlig's research is ongoing, having been granted an extension due to Covid disruption, and is looking promising.

The Trustees consider that it is vital that CICRA continues to fund peer reviewed research and to support the families and young people diagnosed with Crohn's disease and Ulcerative Colitis which continues to increase, both in the UK and across the world for which neither cause nor cure are yet known. Much has been achieved over the years in terms of diagnosis and treatment of paediatric IBD, however the dramatic increase in prevalence we are seeing today means that research is needed more than ever. Of particular concern is the increase in Very Early Onset IBD (VEOIBD) in extremely young children.

Alongside the need to ramp up research efforts, the Trustees are conscious of the need to increase CICRA's support offering to meet unprecedented demand for support from concerned families. This is being driven partly by an increase in prevalence, and partly by over-stretched healthcare services being unable to provide the patient support that they would like to.

As we rebuild post-pandemic, the Trustees are also reviewing the structure of the charity in order to ensure that it is set up to achieve its charitable aims in the long term. A key challenge that the charity faces is to grow its income in order to fund the increase in activities, such as fundraiser support, family day organisation and administration of the grant awards process. The cost of living crisis is expecting to put additional pressure on CICRA. Looking ahead, 2023 will be the 45th anniversary of CICRA's founding which the Trustees intend to mark with a fundraising campaign.

The CICRA Trustees will continue to review and manage the charity as best they can during recovery from the pandemic and the current economic turbulence. They will do all they can to continue as far as possible with the research and support programmes planned. As the country re-opens and the economy recovers, the focus will be to restore the charity's income and ramp up our research, support and awareness efforts.

At the present time the contribution that CICRA makes to the field of paediatric IBD remains as vital as ever. We believe that the surge in new IBD diagnoses creates an urgent need for further research and support for which our income needs to grow.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Crohn's in Childhood Research Association (CICRA), an unincorporated charitable association, is registered in England & Wales under Charity Number 278212 and in Scotland under Charity Number SC040700. CICRA is governed by an amended constitution adopted at the Annual General Meeting on 14 October 1989.

Recruitment and appointment of new trustees

The board of trustees shall be not less than six and not more than twelve members of the Association elected at the Annual General Meeting. The trustees have the power to co-opt members to fill a casual vacancy or as an addition to the existing trustees. One third of the members of the Board shall retire each year in order of seniority but may be eligible for re-election

The Trustees meet on average every six weeks and are responsible for determining policies, the budget and overall management of the charity. The small staff team and office volunteers are responsible for undertaking the day-to-day running of the Association, carrying through the policies, budget and day to day administration as determined by the Board of Trustees. As well as representing the charity at medical meetings some Trustees continue to actively assist in the office and in the organisation of events.

Induction and training of new trustees

New Trustees co-opted during the year, or elected at the AGM, are given an induction course by the Chair outlining the objects as set out in the Constitution, the roles of the other Trustees, the present financial standing of the charity and its commitments. Trustees are asked to take on or share responsibility for overseeing a certain aspect of the charity i.e. research, finance, communication technologies, outreach and support, etc.

Risk management

The trustees continue to regularly examine the strategic, business and operational risks to which the charity is exposed, and confirm that they have put in place systems to mitigate those risks as far as they are able to do.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity numbers

England & Wales 278212, Scotland SC040700

Principal address

Pat Shaw House
13-19 Ventnor Road
Sutton
Surrey
SM2 6AQ

Trustees

Mr G Lee (Chair)
Mr S Coleman
Mr P Cooper
Mr N Gooding
Mrs M Lee MBE
Miss C Malloy
Mrs N Pitney-Hall
Dr P Smith

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Report of the Trustees
for the year ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

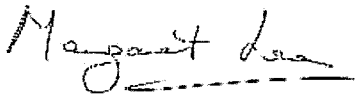
Hon. Awards Advisory Panel

Professor I Sanderson (Chairman)
Professor S Ennis
Dr J Epstein
Dr R Heuschkel
Professor T MacDonald
Dr S Protheroe
Dr N Thapar
Professor H Uhlig
Professor D Wilson

Hon. Clinical Director

Dr R Hansen

Approved by order of the board of trustees on 17 September 2022 and signed on its behalf by:



.....
Mrs Margaret Lee MBE - Trustee

**Independent Examiner's Report to the Trustees of
Crohn's in Childhood Research
Association**

Independent examiner's report to the trustees of Crohn's in Childhood Research Association

I report to the charity trustees on my examination of the accounts of Crohn's in Childhood Research Association (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the terms of the Charities and Trustee Investment (Scotland) Act 2005. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that the requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply and that an independent examination is required. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and in accordance with Regulation 11 of the 2006 Accounts (Scotland) Regulations.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust as required by section 130 of the Act and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (Scotland); or
2. the accounts do not accord with those records; or
3. the accounts 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.



H. M. Day BSc FCA DChA
ICAEW
Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: 23/9/2022

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Statement of Financial Activities
for the year ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		184,892	64,133	249,025	227,998
Other trading activities	2	27,005	-	27,005	24,742
Investment income	3	<u>238</u>	<u>-</u>	<u>238</u>	<u>806</u>
Total		212,135	64,133	276,268	253,546
EXPENDITURE ON					
Raising funds	4	53,694	-	53,694	66,491
Charitable activities					
Research	5	45,732	40,807	86,539	17,845
Support and information programme		44,396	31,904	76,300	116,171
Other		<u>10,752</u>	<u>-</u>	<u>10,752</u>	<u>13,152</u>
Total		154,574	72,711	227,285	213,659
NET INCOME/(EXPENDITURE)		57,561	(8,578)	48,983	39,887
RECONCILIATION OF FUNDS					
Total funds brought forward		548,770	56,854	605,624	565,737
TOTAL FUNDS CARRIED FORWARD		<u>606,331</u>	<u>48,276</u>	<u>654,607</u>	<u>605,624</u>

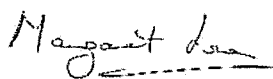
The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Balance Sheet
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	514
Investments	12	<u>353,265</u>	<u>-</u>	<u>353,265</u>	<u>353,077</u>
		353,265	-	353,265	353,591
CURRENT ASSETS					
Stocks	13	3,788	-	3,788	2,082
Debtors	14	36,439	-	36,439	42,236
Cash at bank and in hand		<u>255,022</u>	<u>48,276</u>	<u>303,298</u>	<u>254,875</u>
		295,249	48,276	343,525	299,193
CREDITORS					
Amounts falling due within one year	15	<u>(42,183)</u>	<u>-</u>	<u>(42,183)</u>	<u>(47,160)</u>
NET CURRENT ASSETS		<u>253,066</u>	<u>48,276</u>	<u>301,342</u>	<u>252,033</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>606,331</u>	<u>48,276</u>	<u>654,607</u>	<u>605,624</u>
NET ASSETS		<u>606,331</u>	<u>48,276</u>	<u>654,607</u>	<u>605,624</u>
FUNDS	17				
Unrestricted funds				606,331	548,770
Restricted funds				<u>48,276</u>	<u>56,854</u>
TOTAL FUNDS				<u>654,607</u>	<u>605,624</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2022
and were signed on its behalf by:



.....
Mrs Margaret Lee MBE - Trustee



.....
S Coleman - Trustee

The notes form part of these financial statements

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Notes to the Financial Statements for the year ended 31 December 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

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

Computer equipment	33% straight line
Furniture and equipment	20 - 33% straight line

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

1. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INVESTMENTS

Investments are shown in Balance Sheet at the year end market value. Any unrealised gains or losses on revaluation are accounted for in the period in which they arise. Realised and unrealised gains and losses are combined in the appropriate section of the SOFA.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Merchandise (incl xmas)	7,940	7,701
Christmas/summer draw	12,982	11,447
200 Club	<u>6,083</u>	<u>5,594</u>
	<u>27,005</u>	<u>24,742</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	50	350
Schroders Fixed Interest account	<u>188</u>	<u>456</u>
	<u>238</u>	<u>806</u>

4. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2021	2020
	£	£
Staff costs	7,951	20,623
Trustees' expenses	114	485
Postage and stationery	2,851	2,657
Office costs (40%)	19,042	18,245
Marketing and advertising	1	276
Legal and bank costs	1,554	63
Lotteries	5,626	3,690
Other fundraising expenses	11,881	13,804
Staff expenses	23	139
Outsourcing	<u>2,852</u>	<u>3,012</u>
	<u>51,895</u>	<u>62,994</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities £	Totals £
Research	7,525	79,014	86,539
Support and information programme	<u>76,300</u>	<u>-</u>	<u>76,300</u>
	<u>83,825</u>	<u>79,014</u>	<u>162,839</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	20,047	61,832
Trustees' expenses	1,027	1,926
Postage and stationery	5,295	5,044
Office costs (60%)	28,563	27,367
Marketing and advertising	18,172	17,038
Family meetings	540	1,197
Legal fees	2,332	95
Outsourcing	4,278	4,518
Staff expenses	3,058	1,639
Depreciation	<u>513</u>	<u>1,903</u>
	<u>83,825</u>	<u>122,559</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

TRUSTEES' EXPENSES

	2021 £	2020 £
Trustees' expenses	<u>1,141</u>	<u>2,411</u>

No Trustee received any remuneration for their services as a Trustee. A total of £2,412 (2019: £5,389) was reimbursed to 4 Trustees (2019: 5) of which £829 (2019: £887) was for governance purposes. Four Trustees carry out tasks in furtherance of the charity's objectives on an expenses only basis and these costs have been allocated as appropriate to Research, Support & Information and Cost of Generating funds.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,548	74,450	227,998
Other trading activities	18,252	6,490	24,742
Investment income	<u>806</u>	<u>-</u>	<u>806</u>
Total	172,606	80,940	253,546
 EXPENDITURE ON			
Raising funds	66,491	-	66,491
Charitable activities			
Research	17,845	-	17,845
Support and information programme	64,601	51,570	116,171
Other	<u>13,152</u>	<u>-</u>	<u>13,152</u>
Total	162,089	51,570	213,659
 NET INCOME	10,517	29,370	39,887
Transfers between funds	<u>3,146</u>	<u>(3,146)</u>	<u>-</u>
Net movement in funds	13,663	26,224	39,887
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>535,107</u>	<u>30,630</u>	<u>565,737</u>
 TOTAL FUNDS CARRIED FORWARD	<u>548,770</u>	<u>56,854</u>	<u>605,624</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

10. GRANTS FOR RESEARCH

The charge for the year is made up as follows:

	2020 £	2019 £
Creditor brought forward	(1,700)	(36,896)
Payments during year	1,700	57,103
Creditor carried forward	-	1,700
	<u>-</u>	<u>21,907</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
DEPRECIATION			
At 1 January 2021	3,336	49,156	52,492
Charge for year	<u>514</u>	<u>-</u>	<u>514</u>
At 31 December 2021	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
NET BOOK VALUE			
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>514</u>	<u>-</u>	<u>514</u>

12. FIXED ASSET INVESTMENTS

	2021 £	2020 £
Other	<u>353,265</u>	<u>353,077</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2021 £	2020 £
Schroders Fixed Deposit account	<u>353,265</u>	<u>353,077</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

13. STOCKS

	2021	2020
	£	£
Stocks	<u>3,788</u>	<u>2,082</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	-	4,692
Prepayments and accrued income	<u>36,439</u>	<u>37,544</u>
	<u>36,439</u>	<u>42,236</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	36,026	21,424
Taxation and social security	126	260
Other creditors	<u>6,031</u>	<u>25,476</u>
	<u>42,183</u>	<u>47,160</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	<u>26,447</u>	<u>26,447</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

17. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	334,216	57,561	76,682	468,459
Designated fund	<u>214,554</u>	<u>-</u>	<u>(76,682)</u>	<u>137,872</u>
	548,770	57,561	-	606,331
Restricted funds				
Support meetings	7,001	1,891	-	8,892
Family Days	16,000	-	-	16,000
Research grants	24,690	(10,307)	-	14,383
Parenting packs	-	9,000	-	9,000
Global Make Some Noise	<u>9,163</u>	<u>(9,162)</u>	<u>-</u>	<u>1</u>
	<u>56,854</u>	<u>(8,578)</u>	<u>-</u>	<u>48,276</u>
TOTAL FUNDS	<u>605,624</u>	<u>48,983</u>	<u>-</u>	<u>654,607</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,135	(154,574)	57,561
Restricted funds			
Support meetings	3,800	(1,909)	1,891
Research grants	30,500	(40,807)	(10,307)
Parenting packs	9,000	-	9,000
Global Make Some Noise	<u>20,833</u>	<u>(29,995)</u>	<u>(9,162)</u>
	<u>64,133</u>	<u>(72,711)</u>	<u>(8,578)</u>
TOTAL FUNDS	<u>276,268</u>	<u>(227,285)</u>	<u>48,983</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	498,573	10,517	(174,874)	334,216
Designated fund	<u>36,534</u>	<u>-</u>	<u>178,020</u>	<u>214,554</u>
	535,107	10,517	3,146	548,770
Restricted funds				
Research - PhD students	3,146	-	(3,146)	-
Support meetings	8,688	(1,687)	-	7,001
Family Days	16,000	-	-	16,000
Research grants	-	24,690	-	24,690
Global Make Some Noise	<u>2,796</u>	<u>6,367</u>	<u>-</u>	<u>9,163</u>
	<u>30,630</u>	<u>29,370</u>	<u>(3,146)</u>	<u>56,854</u>
TOTAL FUNDS	<u>565,737</u>	<u>39,887</u>	<u>-</u>	<u>605,624</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,606	(162,089)	10,517
Restricted funds			
Support meetings	4,750	(6,437)	(1,687)
Research grants	24,690	-	24,690
Parenting packs	1,500	(1,500)	-
Global Make Some Noise	<u>50,000</u>	<u>(43,633)</u>	<u>6,367</u>
	<u>80,940</u>	<u>(51,570)</u>	<u>29,370</u>
TOTAL FUNDS	<u>253,546</u>	<u>(213,659)</u>	<u>39,887</u>

Support Meetings

This fund represents amounts donated to CICRA towards the cost of the Support Meetings held.

Research Grants

This fund represents amounts donated to CICRA towards the cost of Research Grants.

Parenting Packs

This fund represents amounts donated to CICRA towards the costs of providing parenting packs.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

17. MOVEMENT IN FUNDS - continued

Global Make Some Noise

This fund represents amounts donated to CICRA by the Global Make Some Noise Charity towards the cost of a support worker.

18. OTHER FINANCIAL COMMITMENTS

The Charity has future grant commitments already entered into and spread over the years to 2022 - 2024 inclusive, totalling £137,872 (2020: £214,554). These multi-year grants are reviewed annually and payments for second and subsequent years are only made upon receipt of satisfactory progress reports. Consequently, the trustees do not consider it appropriate to make provision for these commitments in the financial statements.

Existing research commitments:	£
Grant awarded to: Dr Annabel David, Oxford University (Delayed due to COVID)	36,534
Grant awarded to: Professor Holm Uhlig, Oxford University	74,450
Grant awarded to: Asst. Professor Paloma Ordonez-Moran, Nottingham University	12,488
Laboratory consumables grant: Prof. Ian Sanderson, Barts & the Royal London Hospital	<u>14,400</u>
	<u><u>137,872</u></u>

The timing of the above commitments is as follows:

Grant Commitments 2022	80,178
Grant Commitments 2023	49,422
Grant Commitments 2024	8,272

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	249,025	223,658
Legacies	<u>-</u>	<u>4,340</u>
	249,025	227,998
Other trading activities		
Merchandise (incl xmas)	7,940	7,701
Christmas/summer draw	12,982	11,447
200 Club	<u>6,083</u>	<u>5,594</u>
	27,005	24,742
Investment income		
Deposit account interest	50	350
Schroders Fixed Interest account	<u>188</u>	<u>456</u>
	<u>238</u>	<u>806</u>
Total incoming resources	276,268	253,546
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	114	485
Wages	7,788	19,478
Social security	86	757
Pensions	77	388
Postage and stationery	2,851	2,657
Office costs (40%)	19,042	18,245
Marketing and advertising	1	276
Legal and bank costs	1,554	63
Lotteries	5,626	3,690
Other fundraising expenses	11,881	13,804
Staff expenses	23	139
Outsourcing	<u>2,852</u>	<u>3,012</u>
	51,895	62,994
Other trading activities		
Merchandise (including Christmas cards)	1,799	3,497

This page does not form part of the statutory financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2021**

	2021 £	2020 £
Other trading activities		
Charitable activities		
Trustees' expenses	1,027	1,926
Wages	19,391	57,890
Social security	326	2,631
Pensions	330	1,311
Postage and stationery	5,295	5,044
Office costs (60%)	28,563	27,367
Marketing and advertising	18,172	17,038
Family meetings	540	1,197
Legal fees	2,332	95
Outsourcing	4,278	4,518
Staff expenses	3,058	1,639
Depreciation of tangible fixed assets	513	1,903
Grants to institutions	<u>79,014</u>	<u>11,457</u>
	162,839	134,016
Other		
Wages	2,448	7,705
Social security	-	421
Pensions	-	200
Trustee insurance	1,226	991
Accountancy	3,500	3,240
Legal and bank costs	589	525
Staff expenses	<u>2,989</u>	<u>70</u>
	<u>10,752</u>	<u>13,152</u>
Total resources expended	<u>227,285</u>	<u>213,659</u>
Net income	<u>48,983</u>	<u>39,887</u>

This page does not form part of the statutory financial statements

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

England & Wales - Charity number 278212

Accounts

**Crohn's In Childhood
Research Association (CICRA)**
REPORT & ACCOUNTS
Year ended 31 Dec 2020



Registered Charity Numbers:
England & Wales 278212
Scotland SC04070

REGISTERED CHARITY NUMBER: England & Wales: 278212
Scotland: SCO40700

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

Unaudited Financial Statements for the Year Ended 31 December 2020

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

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for the year ended 31 December 2020**

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CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

The Trustees are confident that during 2020 the objectives of the charity were met by continuing to fund research which increases knowledge and understanding of Crohn's disease and Ulcerative colitis, collectively known as Inflammatory Bowel Disease (IBD).

Whilst seeking the cause and cure the charity continued to provide support and information for parents and children and continued to raise awareness amongst the general public of the devastating effect this condition continues to have on young lives.

Activity levels in 2020, however, were reduced due to the impact of the Covid-19 pandemic on income and on our ability to run face to face meetings such as Family Information Days and the Awards Advisory Panel.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects for which the Society is established are for the relief of persons suffering from, and to promote and advance public education and research into, Crohn's Disease, Ulcerative Colitis and related disorders.

Public benefit

The trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing their aims and objectives.

Grant-making Policy

To meet one of its primary objectives, the Charity invests in medical research into the causes and treatment of Inflammatory Bowel Disease (Crohn's Disease and Ulcerative Colitis), particularly as it affects children and young adults. Applications for research funding are invited from relevant medical and scientific institutions and are then subjected to a rigorous peer review process, involving independent specialist referees and the CICRA Awards Advisory Panel. Typically, the research awards fall within four categories: 3-year Research Training Fellowships, 3-year PhD Studentships, 1-2 year research projects and grants for specific statistical projects related to IBD in childhood. Bursary grants to help with the costs of UK based health professionals and students in training (doctors, nurses and final year medical students) involved in IBD research, attending scientific/medical meetings, are awarded at the discretion of the Trustees.

ACHIEVEMENT AND PERFORMANCE

Governance, Management & Human Resources

At the Annual General Meeting held on Microsoft Teams on 31st October 2020 two Trustees, Paul Cooper and Simon Coleman, stood down and were re-elected for a further 3-year term. Mrs Nicola Pitney-Hall and Miss Chloe Malloy, who had been co-opted in January 2020 were formally elected to the Trustee Committee.

Dr Richard Hansen stood down as CICRA's Honorary Medical Director and was thanked by the trustees for his significant contributions during his term in that role. Dr Hansen was succeeded by Dr Kate Blakeley and Dr Jenny Epstein as Honorary Medical Directors.

In August 2020 the CEO, Nick Posford, left CICRA to assume the CEO role at another charity. His responsibilities for the day-to-day management of the office and its staff were picked up by the trustees. The Chair, Margaret Lee, continued to be responsible for the research process, the day-to-day accounting, working with accountants Tudor John Limited and general office and support work. Trustee/Treasurer, Simon Coleman, continued to be responsible for financial affairs. Other Trustees undertook additional activities in connection with specific areas of work such as fundraising, information technology and representation on external committees.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2020

Governance, Management & Human Resources (continued)

CICRA followed government advice regarding working from home to which end the office was closed for much of 2020.

No members of staff had to be furloughed or made redundant due to COVID but there was a reduced level of staffing due to changes in staff personal circumstances. As Trustees were unable to meet face to face, zoom meetings were arranged and plans put in place to cover the increased workload which was due to the queries relating to the vulnerability of the children with IBD. This increased workload, with a decreased staff, was able to be met due to Trustees, who work on a voluntary basis, taking on extra responsibilities and the current staff offering to work extra hours also on a voluntary basis.

ACHIEVEMENT AND PERFORMANCE

Research

The principal objective of the charity is to raise funds to maintain and expand a research programme to help bring about better treatments and quality of life for children and young adults with Inflammatory Bowel Disease. Also, to discover, through good basic science, the cause and an eventual cure. Since its foundation in 1978 CICRA has funded 25 Training Fellowships, 24 PhD Studentships, 62 Research Projects and set up the first Paediatric Gastroenterology Laboratory in the UK.

During the period under review CICRA continued the funding of the following research programme:

Research Projects

Annabel David at Oxford University (1 year project) – Understanding stigma in adolescents with IBD

Renewal of a regular consumables grant to support the work undertaken in the Paediatric Gastroenterology Laboratory at St Bartholomew's & The Royal London Hospital.

One bursary grant, and one John Earnshaw award, were agreed before lockdown but were not taken up when the meetings were cancelled due to lockdown.

To ensure transparency and appropriate application of CICRA funds, the Trustees follow a strict Peer Review system using external referees from the UK and other countries, and their own appointed Awards Advisory Panel (AAP), all working in an honorary capacity. Based upon the recommendations of the Awards Advisory Panel and AAP Chairman, the Trustees make the final decision and award the grants. This Peer Review applies to all applications for financial support with the exception of the very minor grants. Annual written reports are required for all awards and are reviewed by the Trustees and Medical Advisors. CICRA encourages the publication of both positive and negative research results.

The Trustees retain flexibility as to the timing and scale of grant making. The 2019 advertisement for applications for 2020 PhD studentships or Research Projects produced a good response. Following Peer Review a decision was taken to fund two projects, led by Professor Holm Ühlig at Oxford University and Professor Paloma Ordóñez-Moran at Nottingham University.

CICRA successfully completed its 5 year "Quality of Peer Review" audit by the Association of Medical Research Charities in 2020. The AMRC awarded their Certificate of Good Practice which enables the charity to use the AMRC 2020 audit logo to show that our process for granting awards is of a high standard.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Information and Support

CICRA works with Regional Paediatric Centres, specialist units and also district general hospitals across the UK who treat children with IBD and who distribute 'Parent Packs' to the parents of newly diagnosed children.

CICRA works closely with Paediatric IBD specialist nurses at various paediatric gastroenterology units around the country, their regular contact with the young patients and families is vital and much appreciated.

CICRA 'Can't Wait' cards are available for children to help them explain their condition when in urgent need of a toilet.

The ePals scheme puts young IBD sufferers in contact with each other via e mail and is greatly valued by its participants.

The Family Support Worker continued to be funded by the Global Make Some Noise on a two-year grant. This role was focussed on providing direct support to families of young IBD sufferers and improving the quality of information provided by CICRA, particularly in relation to emotional wellbeing and school guidance for parents. The demand for support dropped a little during the first lockdown and then increased during the second half of the year as schools returned. The Family Support Worker resigned in December, six months before the end of her contract in order to pursue a different career opportunity.

Due to the disruption of services and activities during the year GMSN agreed to extend the 'spend date' of the grant funding for a further six months which enabled CICRA to employ a part time replacement plus some other necessary changes of expenditure due to the ongoing COVID restrictions.

Whilst there was a reduction in the activities that the charity could carry out, including the popular regional Family Information Days, the demand on the staff and Trustees increased, due to members of the medical teams being deployed on COVID. With the occasional necessary visit to the office the staff and Trustees continued their work from home, offering support to families, especially those with children diagnosed during the pandemic. Appreciation for the help given to the Paediatric Gastroenterology teams was expressed by their society

"We continue to appreciate your help in enabling rapid communications and reaching out to patients, when at times, messages from the NHS were unclear. Your work has helped our teams to function, especially at times when we been under considerable pressure to contact families individually".

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Increasing awareness

In the period under review, the CEO and one Trustee covered a three-day meeting in January one of the only face to face medical meetings CICRA could be represented at before lockdown. In a normal year, these meetings throughout the year provide opportunities to network and co-ordinate with healthcare professionals and policy makers as well as to learn about the latest developments in treatments and possible causes of Inflammatory Bowel Disease, especially as it affects the young. Trustees play an active role manning a CICRA information stand. During the remainder of the year Trustees and staff tuned in to many virtual meetings. It should be noted that Trustees do not receive any remuneration and only claim travel and budget style overnight accommodation expenses, in line with the charity's expense guidelines.

The CICRA newsletter compiled and edited by the CEO, trustees and staff, is one of the main vehicles, along with the website and social media, for publicising the effect that Inflammatory Bowel Disease can have on children, and for the public to become more aware of their needs.

CICRA continues to publish easy to understand information booklets but in 2020, due to the extra demand and the loss of some staff no new publications were produced but due to demand many reprints of the current literature was needed.

The CICRA website continues to see an increase in users and facebook which was taken over by one of the Trustees when the part time social media staff member left, due to a change in her circumstances. There has been an increased following during the year.

Membership

CICRA does not charge a fixed membership fee as the Trustees continue to believe that all parents of children affected by Crohn's disease and Ulcerative colitis should have access to CICRA literature and information on their child's condition, regardless of their financial position, but they invite members to make a donation as and when they wish or are able to do so. All literature is issued free of charge. Membership is open to patients, parents, their families and friends, medical professionals and anyone interested in furthering the understanding of, and research into, inflammatory bowel disease in children and young adults.

CICRA members fundraising

As with all other charities fundraising by members came to a temporary stop when lockdown happened. The Trustees are very grateful for the loyal support received from members with personal donations, donations in given in lieu of what would have been their social spending. Also, the ways thought up to support CICRA with virtual fundraising. Thanks especially to the children's activities.

Links with other organisations

CICRA is a member of the Association of Medical Research Charities (AMRC), the National Institute for Health Research (NIHR), the National Council for Voluntary Organizations (NCVO) and is registered with the Fundraising Regulator.

CICRA continues to work with BSPGHAN (British Society of Paediatric Gastroenterology Hepatology and Nutrition), the BSPGHAN Public Patient Participation (PPP) representative and the five associated gastro charities.

CICRA exchanges newsletters and information with the many national and international organizations dealing with Inflammatory Bowel Disease and responds to enquiries from overseas, sign posting also to sister organisations as appropriate.

FINANCIAL REVIEW

Financial position

As of end of December 2020 the accumulated funds stood at £620,933 of which £548,770 represented unrestricted funds. Research commitments for future years and detailed in Note 18 to the accounts amount to £214,554. In the year under review legacies accounted for £4,340 Trust income £45,525 other activities and donations £197,728 and investment income £806. Of the £620,933 accumulated funds as at 31st December 2020, £353,077 is in Fixed Deposit Cash Funds. Other surplus funds are in accounts with CAF, COIF and NatWest.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2020

FINANCIAL REVIEW

Investment policy

The charity's constitution authorises the trustees to make and hold investments using the funds of the charity. There are no restrictions on the trustees' power to invest, although the trustees take appropriate advice before making any investments that carry more than a low degree of risk.

Reserves policy

CICRA has no significant secure income, relying almost totally on voluntary contributions, donations, grants and fund-raising activities. In consequence the trustees believe that it is essential to have sufficient funds to ensure continuity in the event of a temporary reduction in income. The trustees have agreed a policy to hold reserves on deposit equal to a minimum of six months operational expenses. At the end of 2020 we estimate these to be £74,100. We continuously review our research programme to ensure that we are up to date with current findings. The remaining reserves of £546,833 will be used to fund research recommended to our Trustees by our Medical Advisory Panel following a rigorous peer review and of which £214,554 is already committed over the next three years.

OUTLOOK

At the time of writing this report, CICRA continues to be impacted by the ongoing Coronavirus pandemic. Income has stabilised to around half of its usual level, with community events still subject to restrictions and many trusts diverting funds to Covid specific causes. Members and their families have responded generously to CICRA's fundraising appeals during the pandemic, for which the Trustees are grateful.

Costs – in particular, salary costs - have come down in proportion to the drop in income so financially the charity continues to break even. However, this reflects a reduction in charitable activity which the Trustees are keen to resume once restrictions ease. Notably the popular regional Family Information Days, which remain on hold.

CICRA's two new research projects, awarded in 2020, were delayed due to disruption caused by the pandemic. These have now started, so CICRA is currently funding three ongoing research projects: Professor Holm Uhlig at Oxford, Professor Paloma Ordonez-Moran at Nottingham, and Annabel David at Oxford. After reviewing the financial position at the end of 2020, the Trustees decided to not issue a research call in 2021 in order to preserve their unrestricted cash reserves until income improves and the current situation settles.

However, it is vital that we continue to fund peer reviewed research and to support the families and young people diagnosed with Crohn's disease and Ulcerative Colitis which continues to increase, both in the UK and across the world for which neither cause nor cure are yet known, Good progress has been seen from research in both the understanding of these difficult to manage long term conditions and the development of new treatments, but we are also conscious of the possible side effects of medication on young children. With a dramatic rise in the Very Early Onset IBD being diagnosed (VEOIBD) it is vital that we continue, bearing in mind the impact of these lifelong debilitating diseases on the families. Furthermore, the pandemic has highlighted the vital role that CICRA plays in supporting young IBD sufferers and their families, particularly with clinical resources so over-stretched at present.

The CICRA Trustees will continue to review and manage the charity as best they can during the pandemic and economic downturn. They will do all they can to continue as far as possible with the research and support programmes planned. As the country re-opens and the economy recovers, the focus will be to restore the charity's income and ramp up our research, support and awareness efforts. There are early positive signs with rescheduled fundraising events now restarting, the Trustees beginning to plan the return of Family Information Days, and the CICRA office reopening.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Crohn's in Childhood Research Association (CICRA), an unincorporated charitable association, is registered in England & Wales under Charity Number 278212 and in Scotland under Charity Number SC040700. CICRA is governed by an amended constitution adopted at the Annual General Meeting on 14 October 1989.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Report of the Trustees for the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The board of trustees shall be not less than six and not more than twelve members of the Association elected at the Annual General Meeting. The trustees have the power to co-opt members to fill a casual vacancy or as an addition to the existing trustees. One third of the members of the Board shall retire each year in order of seniority but may be eligible for re-election

The Trustees meet on average every six weeks and are responsible for determining policies, the budget and overall management of the charity. The small staff team and office volunteers are responsible for undertaking the day-to-day running of the Association, carrying through the policies, budget and day to day administration as determined by the Board of Trustees. As well as representing the charity at medical meetings some Trustees continue to actively assist in the office and in the organisation of events.

Induction and training of new trustees

New Trustees co-opted during the year, or elected at the AGM, are given an induction course by the Chair outlining the objects as set out in the Constitution, the roles of the other Trustees, the present financial standing of the charity and its commitments. Trustees are asked to take on or share responsibility for overseeing a certain aspect of the charity i.e. research, finance, communication technologies, outreach and support, etc.

Risk management

The trustees continue to regularly examine the strategic, business and operational risks to which the charity is exposed, and confirm that they have put in place systems to mitigate those risks as far as they are able to do.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity numbers

England & Wales 278212, Scotland SC040700

Principal address

Pat Shaw House
13-19 Ventnor Road
Sutton
Surrey
SM2 6AQ

Trustees

Mrs M Lee MBE (Chair)
Mr S Coleman
Mr P Cooper
Mr N Gooding
Mr G Lee
Mr Chloe Malloy
Mrs N Pitney-Hall
Dr P Smith

Independent Examiner

Tudor John Limited
Nightingale House
46-48 East Street
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Surrey
KT17 1HQ

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Report of the Trustees
for the year ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Hon. Awards Advisory Panel

Professor I Sanderson (Chairman)
Professor S Ennis
Dr J Epstein
Dr R Heuschkel
Professor T MacDonald
Dr S Protheroe
Dr N Thapar
Professor H Uhlig
Professor D Wilson

Hon. Clinical Directors

Dr K Blakeley
Dr J Epstein

Approved by order of the board of trustees on 4th August 2021 and signed on its behalf by:


.....
Mrs Margaret Lee MBE - Trustee

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Trustees' Responsibility Statement
for the year ended 31 December 2020**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the terms of the Trustee Investment (Scotland) Act 2005 and the provisions of the trust deed. 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.

**Independent Examiner's Report to the Trustees of
Crohn's in Childhood Research
Association**

Independent examiner's report to the trustees of Crohn's in Childhood Research Association

I report to the charity trustees on my examination of the accounts of Crohn's in Childhood Research Association (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the terms of the Charities and Trustee Investment (Scotland) Act 2005. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply and that an independent examination is required. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act and in accordance with Regulation 11 of the 2006 Accounts (Scotland) Regulations.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust as required by section 130 of the Act and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (Scotland) ; or
2. the accounts do not accord with those records; or
3. the accounts 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.



H. M. Day BSc FCA DChA
ICAEW
Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: 18th August 2021

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Statement of Financial Activities
for the year ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		153,548	74,450	227,998	260,003
Other trading activities	2	18,252	6,490	24,742	27,818
Investment income	3	<u>806</u>	<u>-</u>	<u>806</u>	<u>2,684</u>
Total		172,606	80,940	253,546	290,505
EXPENDITURE ON					
Raising funds	4	66,491	-	66,491	90,325
Charitable activities					
Research	5	17,845	-	17,845	41,178
Support and information programme		64,601	51,570	116,171	202,777
Other		<u>13,152</u>	<u>-</u>	<u>13,152</u>	<u>8,225</u>
Total		162,089	51,570	213,659	342,505
NET INCOME/(EXPENDITURE)		10,517	29,370	39,887	(52,000)
Transfers between funds	17	<u>3,146</u>	<u>(3,146)</u>	<u>-</u>	<u>-</u>
Net movement in funds		13,663	26,224	39,887	(52,000)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>535,107</u>	<u>30,630</u>	<u>565,737</u>	<u>617,737</u>
TOTAL FUNDS CARRIED FORWARD		<u>548,770</u>	<u>56,854</u>	<u>605,624</u>	<u>565,737</u>

The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Balance Sheet
31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	514	-	514	2,416
Investments	12	<u>353,077</u>	<u>-</u>	<u>353,077</u>	<u>352,621</u>
		353,591	-	353,591	355,037
CURRENT ASSETS					
Stocks	13	2,082	-	2,082	3,147
Debtors	14	42,236	-	42,236	40,841
Cash at bank and in hand		<u>177,187</u>	<u>77,688</u>	<u>254,875</u>	<u>222,532</u>
		221,505	77,688	299,193	266,520
CREDITORS					
Amounts falling due within one year	15	(26,326)	(20,834)	(47,160)	(55,820)
NET CURRENT ASSETS		<u>195,179</u>	<u>56,854</u>	<u>252,033</u>	<u>210,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>548,770</u>	<u>56,854</u>	<u>605,624</u>	<u>565,737</u>
NET ASSETS		<u>548,770</u>	<u>56,854</u>	<u>605,624</u>	<u>565,737</u>
FUNDS	17				
Unrestricted funds				548,770	535,107
Restricted funds				<u>56,854</u>	<u>30,630</u>
TOTAL FUNDS				<u>605,624</u>	<u>565,737</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4th August 2021 and were signed on its behalf by:


M Lee MBE - Trustee


S Coleman - Trustee

The notes form part of these financial statements

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

Notes to the Financial Statements for the year ended 31 December 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

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

Computer equipment	33% straight line
Furniture and equipment	20 - 33% straight line

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

1. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INVESTMENTS

Investments are shown in Balance Sheet at the year end market value. Any unrealised gains or losses on revaluation are accounted for in the period in which they arise. Realised and unrealised gains and losses are combined in the appropriate section of the SOFA.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Merchandise (incl xmas)	7,701	8,717
Christmas/summer draw	11,447	12,343
200 Club	<u>5,594</u>	<u>6,758</u>
	<u>24,742</u>	<u>27,818</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Schroder Investment interest	-	1,768
Deposit account interest	350	18
COIF Deposit	-	898
Schroders Fixed Interest account	<u>456</u>	<u>-</u>
	<u>806</u>	<u>2,684</u>

4. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2020	2019
	£	£
Staff costs	20,623	22,689
Trustees' expenses	485	827
Postage and stationery	2,657	2,859
Office costs (40%)	18,245	19,397
Marketing and advertising	276	378
Legal and bank costs	63	311
Lotteries	3,690	5,842
Other fundraising expenses	13,804	27,463
Staff expenses	139	565
Outsourcing	<u>3,012</u>	<u>2,723</u>
	<u>62,994</u>	<u>83,054</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities £	Totals £
Research	6,388	11,457	17,845
Support and information programme	<u>116,171</u>	<u>-</u>	<u>116,171</u>
	<u>122,559</u>	<u>11,457</u>	<u>134,016</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Staff costs	61,832	90,661
Trustees' expenses	1,926	4,512
Postage and stationery	5,044	5,309
Office costs (60%)	27,367	29,095
Marketing and advertising	17,038	28,128
Family meetings	1,197	38,163
Legal fees	95	467
Outsourcing	4,518	4,085
Staff expenses	1,639	8,047
Depreciation	<u>1,903</u>	<u>1,903</u>
	<u>122,559</u>	<u>210,370</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

TRUSTEES' EXPENSES

	2020 £	2019 £
Trustees' expenses	<u>2,411</u>	<u>5,339</u>

No Trustee received any remuneration for their services as a Trustee. A total of £2,412 (2019: £5,389) was reimbursed to 4 Trustees (2019: 5) of which £829 (2019: £887) was for governance purposes. Four Trustees carry out tasks in furtherance of the charity's objectives on an expenses only basis and these costs have been allocated as appropriate to Research, Support & Information and Cost of Generating funds.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	171,836	88,167	260,003
Other trading activities	22,989	4,829	27,818
Investment income	<u>2,684</u>	<u>-</u>	<u>2,684</u>
Total	197,509	92,996	290,505
 EXPENDITURE ON			
Raising funds	90,325	-	90,325
Charitable activities			
Research	29,905	11,273	41,178
Support and information programme	138,770	64,007	202,777
Other	<u>8,225</u>	<u>-</u>	<u>8,225</u>
Total	<u>267,225</u>	<u>75,280</u>	<u>342,505</u>
 NET INCOME/(EXPENDITURE)	 (69,716)	 17,716	 (52,000)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>604,823</u>	<u>12,914</u>	<u>617,737</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>535,107</u>	 <u>30,630</u>	 <u>565,737</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

10. GRANTS FOR RESEARCH

The charge for the year is made up as follows:

	2020 £	2019 £
Creditor brought forward	(1,700)	(36,896)
Payments during year	1,700	57,103
Creditor carried forward	<u>-</u>	<u>1,700</u>
	<u>-</u>	<u>21,907</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020 and 31 December 2020	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
DEPRECIATION			
At 1 January 2020	2,567	48,023	50,590
Charge for year	<u>769</u>	<u>1,133</u>	<u>1,902</u>
At 31 December 2020	<u>3,336</u>	<u>49,156</u>	<u>52,492</u>
NET BOOK VALUE			
At 31 December 2020	<u>514</u>	<u>-</u>	<u>514</u>
At 31 December 2019	<u>1,283</u>	<u>1,133</u>	<u>2,416</u>

12. FIXED ASSET INVESTMENTS

	2020 £	2019 £
Other	<u>353,077</u>	<u>352,621</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2020 £	2019 £
Schroders Fixed Deposit account	352,621	352,621
No description	<u>456</u>	<u>-</u>
	<u>353,077</u>	<u>352,621</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

13. STOCKS

	2020	2019
	£	£
Stocks	<u>2,082</u>	<u>3,147</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	4,692	3,482
Prepayments and accrued income	<u>37,544</u>	<u>37,359</u>
	<u>42,236</u>	<u>40,841</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	21,424	25,641
Taxation and social security	260	3,098
Other creditors	<u>25,476</u>	<u>27,081</u>
	<u>47,160</u>	<u>55,820</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	26,447	35,263
Between one and five years	<u>-</u>	<u>26,447</u>
	<u>26,447</u>	<u>61,710</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

17. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	498,573	10,517	(174,874)	334,216
Designated fund	<u>36,534</u>	<u>-</u>	<u>178,020</u>	<u>214,554</u>
	535,107	10,517	3,146	548,770
Restricted funds				
Research - PhD students	3,146	-	(3,146)	-
Support meetings	8,688	(1,687)	-	7,001
Family Days	16,000	-	-	16,000
Research grants	-	24,690	-	24,690
Global Make Some Noise	<u>2,796</u>	<u>6,367</u>	<u>-</u>	<u>9,163</u>
	<u>30,630</u>	<u>29,370</u>	<u>(3,146)</u>	<u>56,854</u>
TOTAL FUNDS	<u>565,737</u>	<u>39,887</u>	<u>-</u>	<u>605,624</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,606	(162,089)	10,517
Restricted funds			
Support meetings	4,750	(6,437)	(1,687)
Research grants	24,690	-	24,690
Parenting packs	1,500	(1,500)	-
Global Make Some Noise	<u>50,000</u>	<u>(43,633)</u>	<u>6,367</u>
	<u>80,940</u>	<u>(51,570)</u>	<u>29,370</u>
TOTAL FUNDS	<u>253,546</u>	<u>(213,659)</u>	<u>39,887</u>

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	559,501	(69,716)	8,788	498,573
Designated fund	<u>45,322</u>	<u>-</u>	<u>(8,788)</u>	<u>36,534</u>
	604,823	(69,716)	-	535,107
Restricted funds				
Support meetings	3,324	5,364	-	8,688
Family Days	5,000	11,000	-	16,000
Research grants	4,590	(1,444)	-	3,146
Global Make Some Noise	<u>-</u>	<u>2,796</u>	<u>-</u>	<u>2,796</u>
	<u>12,914</u>	<u>17,716</u>	<u>-</u>	<u>30,630</u>
TOTAL FUNDS	<u>617,737</u>	<u>(52,000)</u>	<u>-</u>	<u>565,737</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,509	(267,225)	(69,716)
Restricted funds			
Support meetings	22,000	(16,636)	5,364
Family Days	26,500	(15,500)	11,000
Research grants	9,829	(11,273)	(1,444)
Parenting packs	5,500	(5,500)	-
Global Make Some Noise	<u>29,167</u>	<u>(26,371)</u>	<u>2,796</u>
	<u>92,996</u>	<u>(75,280)</u>	<u>17,716</u>
TOTAL FUNDS	<u>290,505</u>	<u>(342,505)</u>	<u>(52,000)</u>

Support Meetings

This fund represents amounts donated to CICRA towards the cost of the Support Meetings held.

Research Grants

This fund represents amounts donated to CICRA towards the cost of Research Grants.

Parenting Packs

This fund represents amounts donated to CICRA towards the costs of providing parenting packs.

Global Make Some Noise

This fund represents amounts donated to CICRA by the Global Make Some Noise Charity towards the cost of a support worker.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

18. OTHER FINANCIAL COMMITMENTS

The Charity has future grant commitments already entered into and spread over the years to 2021 - 2024 inclusive, totalling £214,554 (2019: £36,534). These multi-year grants are reviewed annually and payments for second and subsequent years are only made upon receipt of satisfactory progress reports. Consequently, the trustees do not consider it appropriate to make provision for these commitments in the financial statements.

Existing research commitments:	£
Grant awarded to: Dr Annabel David, Oxford University	36,534
Grant awarded to: Professor Holm Uhlig, Oxford University	99,267
Grant awarded to: Asst. Professor Paloma Ordonez-Moran, Nottingham University	49,953
Laboratory consumables grant: Prof. Ian Sanderson, Barts & the Royal London Hospital	<u>28,800</u>
	<u>214,554</u>

The timing of the above commitments is as follows:

Grant Commitments 2021	109,371
Grant Commitments 2022	49,422
Grant Commitments 2023	40,289
Grant Commitments 2024	15,272

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	223,658	257,870
Legacies	<u>4,340</u>	<u>2,133</u>
	227,998	260,003
Other trading activities		
Merchandise (incl xmas)	7,701	8,717
Christmas/summer draw	11,447	12,343
200 Club	<u>5,594</u>	<u>6,758</u>
	24,742	27,818
Investment income		
Schroder Investment interest	-	1,768
Deposit account interest	350	18
COIF Deposit	-	898
Schroders Fixed Interest account	<u>456</u>	<u>-</u>
	<u>806</u>	<u>2,684</u>
Total incoming resources	253,546	290,505
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	485	827
Wages	19,478	20,988
Social security	757	1,294
Pensions	388	407
Postage and stationery	2,657	2,859
Office costs (40%)	18,245	19,397
Marketing and advertising	276	378
Legal and bank costs	63	311
Lotteries	3,690	5,842
Other fundraising expenses	13,804	27,463
Staff expenses	139	565
Outsourcing	<u>3,012</u>	<u>2,723</u>
	62,994	83,054
Other trading activities		
Merchandise (including Christmas cards)	3,497	7,271
Charitable activities		
Trustees' expenses	1,926	4,512
Carried forward	1,926	4,512

This page does not form part of the statutory financial statements

**CROHN'S IN CHILDHOOD RESEARCH
ASSOCIATION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	1,926	4,512
Wages	57,890	83,091
Social security	2,631	5,743
Pensions	1,311	1,827
Postage and stationery	5,044	5,309
Office costs (60%)	27,367	29,095
Marketing and advertising	17,038	28,128
Family meetings	1,197	38,163
Legal fees	95	467
Outsourcing	4,518	4,085
Staff expenses	1,639	8,047
Depreciation of tangible fixed assets	1,903	1,903
Grants to institutions	<u>11,457</u>	<u>33,585</u>
	134,016	243,955
Other		
Wages	7,705	2,283
Social security	421	181
Pensions	200	54
Trustee insurance	991	966
AGM costs	-	561
Accountancy	3,240	3,620
Legal and bank costs	525	298
Staff expenses	<u>70</u>	<u>262</u>
	<u>13,152</u>	<u>8,225</u>
Total resources expended	<u>213,659</u>	<u>342,505</u>
Net income/(expenditure)	<u><u>39,887</u></u>	<u><u>(52,000)</u></u>