

CROHN'S & COLITIS UK

Annual Report
and
Financial Statements
for the year ended
31 December 2022

Crohn's & Colitis UK – trading as Crohn's & Colitis UK
Registered Charity No. 1117148 (England and Wales) SC038632 (Scotland)
A company limited by guarantee in England and Wales No. 05973370

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A Welcome from our Chair & Chief Executive

Being seen and heard

Nothing matters more to people living with Crohn's and Colitis than being seen and heard. Living with an invisible condition can compound the daily challenges faced in education, work, home or social lives. Pain, fatigue and distressing bowel symptoms are not obvious on the outside but can profoundly affect everything you do. With the recognition and understanding of those around you, the burden can be eased and well-being dramatically improved.

That is why in 2022 as part of our new strategy, we have put more emphasis than ever before on Crohn's and Colitis being seen and heard. And critical to that mission, is reflecting the enormous diversity of experience of our community both through developing better insight and intelligence for the charity and in the stories we tell to the world.

Our new public campaign focusing on early diagnosis, Cut the Crap, is intended not just to address the shocking figures of 1 in 4 taking more than a year to get diagnosed, but also to get recognition of Crohn's and Colitis into the public mindset more generally. To date around 50,000 people have completed the symptom checker on our website and hundreds of thousands have seen the campaign through the press, radio, tv and on social media.

In putting the campaign together we have been mindful of the range of experiences of diagnosis and commissioned research to understand the evidence base in general, as well as taking deep dives into understanding the lived experience. You can see this diversity of experience and stories throughout our campaign.

We also recognise that we can have more impact by working with others. That is why we began a new collaboration in 2022 with other patient charities representing people living with lower gastrointestinal conditions and relevant healthcare professional organisations, to work together on a national lower gastrointestinal symptoms diagnosis pathway. We believe this powerful uniting of experience and expertise can drive real change in the consistency and quality of the diagnosis experience across many conditions.

And finally, it has been wonderful to see our community supporting each other and the charity in 2022 by taking part in more virtual social events, face to face Network events, community fundraising and campaigning. The support we can provide, the influence we have and the record-breaking money we raised in 2022 is down to your amazing participation – thank you!



Jackie Craissati
Chair



Sarah Sleet
Chief Executive

Signed 4 May 2023

Who we are

We are the UK's leading charity for Crohn's and Colitis. Right now, over 500,000 people are living with these lifelong conditions that too many people have never heard of. We are working to improve diagnosis and treatment, and to fund research into a cure, to raise awareness and to give people the hope and confidence to live their lives.

OUR VISION:

Improved lives today
A world free from Crohn's and Colitis tomorrow

OUR MISSION:

We break taboos
We drive pioneering research
We support and bring people together
We campaign to improve lives
We are leading the fight against Crohn's and Colitis

OUR VALUES:

We are ambitious
We are compassionate
We are stronger together

How are we working towards this vision?

We provide **high quality information, practical help and support** that enables people to manage their conditions. We believe people living with Crohn's and Colitis should be able to live their lives to the full.

We **work with the UK health sector** to improve diagnosis, treatment and management of Inflammatory Bowel Disease (IBD) – Crohn's Disease and Ulcerative Colitis are the two main types of IBD. We want everyone with the conditions to have access to the best healthcare possible.

We support **life-changing research** to increase knowledge of the causes, and the best treatments for Crohn's and Colitis. We want to improve lives now and lead the mission to find a cure.

We **campaign vigorously** – for more knowledge, better services and more support for our ongoing fight against IBD.

And we're doing it in line with our **values** of being compassionate, ambitious, and stronger together.

Strategic Report

In 2022 we turned our focus to driving up public awareness, especially the urgent need to speed up diagnosis for thousands of people every year who are taking more than 12 months to get the diagnosis they need. We know that the longer it takes to get diagnosed, the more A&E visits, emergency surgery and serious medication will be the inevitable result.

As part of our new strategy, launched in 2022, we are determined to improve understanding of our diverse community. You could be any age, rich or poor, of any faith or none, of any ethnicity, sexuality, or gender. You could be anyone walking down any UK street. Whoever you are, a diagnosis of Crohn's or Colitis will be life changing. We commissioned and concluded research in the year to provide the facts and insight and used our communications and marketing to tell your story to the public and policymakers.

And with the generous support of our supporters, we beat our 2021 record income. As a result, we were able to fund more research, support more nurses, make it easier to find first class health information on our new website and attract more members than ever before.

Our Goal – We want everyone to understand Crohn's and Colitis

We know that the understanding of friends, family, colleagues and service providers is fundamental to the well-being of our community and that is why we focused on driving public awareness in 2022.

- Raising the profile of Crohn's and Colitis continues to be a priority for the organisation. We collect stories from across our diverse community and feature these in blogs, on our social channels, in Connect magazine and importantly, share them with the media. The charity was quoted in news stories across the UK from regional press to national broadsheets, radio to TV. Over the full year there were 1,271 mentions of Crohn's & Colitis UK in the media, which had the potential to be seen over 16 billion times.
- We had regular conversations with government and the NHS across the UK to highlight the impact of delayed diagnosis, long waiting lists and difficulties accessing services for people with Crohn's and Colitis. This resulted in plenty of media coverage, including in the Daily Mirror, the Daily Mail and multiple regional outlets.
- We continued to campaign to keep public toilets open including writing to councils asking them to reconsider plans to close local toilets. We made progress with our Not Every Disability is Visible (NEDIV) campaign. In 2022 a further 16 organisations, including 13 police forces, installed our accessible toilet signage. Twenty-four employers joined our Are You IN? programme to support people with Crohn's and Colitis, and other invisible conditions in the workplace and a further 90 companies contacted us for further information.
- Well-known faces help to make an impact with the public, and we were delighted to receive support from a number of our Ambassadors in 2022. Sacha Dhawan, Tom Speight, Chris Tarrant and Lousie Thompson all kindly lent their support to our earlier diagnosis campaign, *Cut the Crap*. They attended our Westminster launch and used their voices online to raise awareness of our symptom checker. Siobhan-Marie O'Connor took part in the London

Marathon, donned our charity vest, raising awareness and almost £2,500 for our work. We'd also like to thank Rylan Clark, Amy Dowden, Georgina Elliott and Ali Jawad for their continued support and for sharing their personal stories to raise the profile of the conditions and the work of the charity.

Our Goal – We want to drive world class research into the disease

Supporting research remains an important focus for the charity and in 2022 we were able to fund new and exciting research addressing the key priorities of people affected by Crohn's and Colitis and encourage even more to get involved in research.

- We funded seven exciting new research projects in 2022 covering personalised medicine, fatigue, surgery and disease monitoring totalling funding of £545,000, up from the four projects worth £318,740 in 2021.
- Six of the charity's projects were able to complete in 2022 which have resulted, so far, in 12 publications including two reviews and two conference abstracts:
 - o Non-invasive approaches to identify the cause of fatigue in IBD – Principal Investigator Professor Gordon Moran, University of Nottingham
 - o Reducing Risk, Improving Outcomes: Development of Personalised Strategies to Reduce the Impact of Immunogenicity to Anti-TNF Therapy – Principal Investigator Dr Tariq Ahmad, University of Exeter
 - o Blocking gut 'self danger signals' as treatment for IBD – Principal Investigator Dr Gwo-tzer Ho, University of Edinburgh
 - o ImpaCt of bioLogic therApy on saRs-cov-2 Infection and ImmuniTY (CLARITY IBD) – Principal Investigator Dr Tariq Ahmad, University of Exeter
 - o Improving treatment adherence in young people with IBD – Principal Investigator Dr Gemma Heath, Aston University
 - o The development and pilot testing of a patient decision aid to better support patients with Ulcerative Colitis choose between ongoing medical treatment and surgical treatment options – Professor Alan Lobo, Sheffield Teaching Hospitals NHS Foundation Trust
- We launched a second grant round worth £240,000 focussed on early benefit for Crohn's Disease, which was generously funded by The Leona M. and Harry B. Helmsley Charitable Trust. We will be making the awards in 2023.
- We advertised 48 opportunities in 2022 to take part in or shape research into Crohn's and Colitis and helped over 1,800 people get involved.
- We successfully livestreamed our patient research participation day for the third time, attracting 141 attendees on the day. It was viewed more than 250 times afterwards. The eight focus groups following the livestream allowed 59 people to work with researchers to shape projects, providing valuable insight.

Our Goal – We want to support people and empower them to be active participants in managing their life with Crohn's and Colitis

We continue to be a trusted source of accurate and expert information as we move beyond the pandemic for thousands of people with Crohn's and Colitis.

- We were there for those needing support and information, answering nearly 10,000 queries via phone calls, emails and LiveChat providing information and support. Demand in 2022 was lower than 2021 (nearly 14,000 queries) which may be due to a reduction in the number of Covid related queries.
- Our symptom information (94,000 page views) and treatment pages (77,000 views) are the most highly used website pages after our home page (440,000 views). We received over 1.9m total views of the information and support pages on the website.
- Our new virtual social events continued to be a huge success, 70 events were held in 2022 enabling over 700 people to connect and support each other (56 events in 2021 with 565 attendees). This included new focused events – six in all – for parents and carers with a child with Crohn's or Colitis.
- Increasing confidence post the pandemic led to more face-to-face events being held by our Local Networks again to enable people to meet and support each other in their local area. Nearly 100 in person local events were held in 2022 compared to six in 2021.
- Even more people tuned into our digital channels in 2022, extending the community further. We saw rises in followers on Facebook (2,000 additional followers) and Instagram (from 63,300 followers in 2021 to 71,000 in 2022, a rise of 12%). Across our four Twitter accounts (Primary account, Fundraising, Volunteering and Research) our number of followers increased to 58,879, up from 50,300 in 2021. Facebook Forum membership increased to over 59,000 supporters (up from 55,000 in 2021).
- We held two Facebook Live events in 2022, one covering new treatments on the horizon and the other focused on diet. The combined reach was over 30,000 people.

Our Goal – We want earlier diagnosis and high quality, sustainable clinical care across the UK

Even before the pandemic, one in four people took more than a year to be diagnosed and nearly half visited A&E at least once before being diagnosed.

- In November 2022 we launched our new public awareness campaign *Cut the Crap* which resulted in over 400 pieces of media coverage including the BBC, ITV, Channel 4, the Daily Mail and others. One of our case studies became the top read health story in the Sun.
- We held parliamentary events in Westminster, Wales and Scotland where politicians and healthcare professionals heard directly from people living with Crohn's and Colitis. Health ministers in Scotland and Wales publicly expressed support for the campaign.
- We launched a new online symptom checker to help people experiencing symptoms such as stomach pain, diarrhoea and blood in poo find out if they needed to contact their GP. Over 30,000 people used our symptom checker and over 4,000 people backed our call for early diagnosis by the end of December.
- We developed new training and education packages for general practitioners (GPs) working with the Royal College of GPs and others, to help GPs identify and support people with Crohn's and Colitis. Our new partnership with NB Medical, delivering a webinar, podcast and education module, reached over 5,000 GPs in 2022.

- In Scotland we secured the support of the Government to promote public awareness and the need for a diagnostic pathway. In Wales, we worked with the IBD Clinical Lead for Wales and the NHS Wales Health Collaborative work programme for IBD on topics such as access to tests and endoscopies. In Northern Ireland we worked with clinicians to call for implementation of diagnostic pathways.
- As part of our Health Foundation funded programme AWARE-IBD, delivered in partnership with organisations in Sheffield, a Patient Reported Experience Measure was published and abstracts accepted for major international conferences, including annual meeting of the European Crohn's and Colitis Organisation.

Enabling the charity to achieve our goals

2022 again brought focus on issues around inequality, particularly racial inequality. We recognised that as a charity we should be doing more to reflect the true diversity of those in the Crohn's and Colitis community, and so our plans going forward embed priorities which will do just that. We undertook a review of our progress at the end of the year and developed a new policy and action plan, which includes a more proactive approach to addressing racism, agreed by the Board early in 2023.

We launched our new Learning and Development strategy for staff. To realise our ambition to be a learning organisation, we will invest in developing our people through a purposeful, consistent and blended approach to learning. Our staff now have access to over 16,000 courses on LinkedIn Learning and we have created a Manager Development Programme aligned to our competencies. We will continue to offer opportunities for development for the whole charity, including a focus on equality, diversity and inclusion.

The way that we work has changed and we have been able to attract talented staff from across the UK. This has allowed us to save costs and reduce our physical office space to support our people working in a hybrid manner. We continue to bring our people together throughout the year to develop our culture and learn from each other.

We are aware that the threat from cyber-attacks on the charity continue to increase. We take the security of our systems very seriously and in 2022 we demonstrated our commitment to cyber security by becoming Cyber Essentials certified. This is a government backed certification that we were awarded after a full audit of our security systems and processes.

Our new website launched in Spring 2022. In this first phase of website development, we improved the way the website looks, the navigation and developed new donation pages. We have introduced a My Page function so that users can produce their own, tailored 'homepage', where they can access articles and pages they have saved. If we compare launch date until December 2022 to the same period in 2021, the number of users has doubled, as have the number of sessions (when users are on the website for a period of time looking at various pages). Page views have increased from 1.3m up to 3.1m. Our new home page, developed in line with our new symptom checker which launched in November, received over 56,000 views from individuals in just two months.

Plans for the future

We will continue our strategy of increasing our evidence and insight around our diverse community and advocating to improve standards of diagnosis and care for all:

Aim 1 Everybody Understands Crohn's and Colitis

- Invest in further proactive work with the media to boost recognition of the conditions and their impact. We will be strongly promoting the diversity of our community in these stories.
- Identify further evidence needed to support understanding and the change needed on issues facing people with Crohn's and Colitis.
- Begin our programme of work to understand our community's quality of life priorities and a dashboard to measure change in their experience in the priority areas.

Aim 2 Drive world class research

- Launch a second research collaborative in a patient priority area.
- Deliver a new targeted research call worth £500,000 and award £240,000 focused on interventions that will have an impact for people living with Crohn's disease quickly.

Aim 3 Support and Empower people with Crohn's and Colitis

- Review and increase the accessibility of our much-valued information.
- Support Local Networks to rebuild their activities as face-to-face events become possible once more alongside increasing the number of virtual social events.

Aim 4 Early and accurate diagnosis followed by high quality clinical care

- Build our campaign on earlier diagnosis throughout 2023 targeting 18–34 year olds with more public awareness promotion.
- Work with other patient charities and healthcare professionals' bodies to develop a national diagnosis pathway for people with lower gastrointestinal symptoms.
- Leading IBD UK to survey patients and gastroenterology services on the reality of IBD standards of care in 2023.
- Recruit 10 nurses onto our badged nurse programme and continue to support nurses with training and development.

Funding our work – our thanks to all our supporters

2022 was another record-breaking year for income generation, just ahead of the 2021 income, with £7.2m raised. This is an incredible achievement, and it is thanks to everyone who went above and beyond in support of the charity. Thank you!

Over 75,000 people fundraised for, or donated to, us in 2022 – more than double the number in 2021. Thank you to everyone who took on a challenge, made a donation or participated in an activity for us. The funds and awareness you raise are vital.

Our fundraisers excelled themselves, from raising over £1.7m from birthday collections to conquering Mount Everest and everything in between. We also had more nominations for our Alex Demain Awards than ever before. The awards, which celebrate our young fundraisers, are named in memory of Alex Demain, a much-loved colleague who died in 2015. This year's six winners had taken on challenges such as abseiling, a coffee morning and concert, and My Walk It. These incredible young people have inspired us all.

We were delighted to see our new virtual events take off, with our 60-mile Challenge raising £154,000, and our Big Winter Workout proving a winner with over 4,000 people registering in December to exercise for 31 mins every day in January 2023! The success of the 2022 summer's My Walk It, our virtual walking event, raised almost £140,000 with over 2,400 supporters. We were also delighted to have the support of comedian, Joe Lycett, who allowed us to raise funds at his comedy gigs across the UK. Fifty volunteers collected donations in Bath, Brighton, Leeds, London, Manchester, Nottingham, Oxford and Southend, raising over £10,000. The much-loved Prestonfield Spring Ball, held in Edinburgh raised over £17,500.

Our Lottery fundraiser saw success, raising over £144,000 for the charity, but even more excitingly producing our first big lottery winner. Crohn's & Colitis UK member Janis Dobson won the top prize of £25,000. Janis was thrilled, especially as the day she was informed she'd won was, coincidentally, also her birthday!

We secured just over 100 grants from Charitable Trusts and Foundations achieving £1.1m. This included funding from the Health Foundation towards AWARE-IBD, a project which aims to empower people with Crohn's and Colitis to improve their care based on what matters to them, resulting in better outcomes and experiences of care. We were once again supported by The Leona M. and Harry B. Helmsley Charitable Trust, which awarded two grants totalling just short of £0.5m. The first grant was towards the operational costs of running our multi-channel Helpline services. The second enabled us to uniquely develop and deliver a new targeted call for research into Crohn's Disease with the aim of achieving early patient benefits. Other major grants included £25,000 from the Robert Luff Foundation towards our research programme and £20,000 from the Gerald Leigh Charitable Trust towards our Helpline services.

Our corporate partners donated over £600,000 to us in 2022. We received grants towards our Early Diagnosis Campaign from pharmaceutical partners Bristol Myers Squibb and AbbVie. We also received grants from Janssen towards our study into the economic cost of IBD and Norgine towards our information service. Corporate partners PB Mortgages raised funds for us by scaling Ben Nevis, with plans to conquer all the Yorkshire Peaks in 2023, and we were delighted to receive support from YUYU bottle and Notch again this year. We were also delighted to see so many of our corporate partners actively supporting our Earlier Diagnosis campaign by sharing the petition and symptom checker with staff and customers.

2022 saw the launch of our new service, Crohn's & Colitis UK Healthcare Direct. Supporters who have a stoma can sign up to receive stoma products and medication delivered direct to their door. We piloted the service with members in 2022. As feedback has been extremely positive, we will be extending the service to all supporters in 2023. Crohn's & Colitis UK Healthcare Direct is delivered in partnership with Bullen Healthcare, the UK's largest Independent Dispensing Appliance Contractor (DAC) and a family-owned business.

We secured and retained partnerships, or received support from the following companies to whom we extend our sincere thanks:

AbbVie
Arena Pharmaceuticals
Bristol Myers Squibb
Galapagos UK
Janssen
Next PLC
Norgine
PB Mortgages
Peak Scientific
Sheet Plant Association
Takeda UK Ltd
Tezlom - Dartford
YuYu Designs Ltd

Trusts and Foundations

We would like to express our sincere and heartfelt gratitude to all our Trust and Foundation and statutory funders, including:

C A Redfern Charitable Foundation
Cecil And Hilda Lewis Charitable Trust
February Foundation
Gerald Leigh Charitable Trust
John James Bristol Foundation
Lawson Trust
Lord Leverhulme's Charitable Trust
Margaret Giffen Charitable Trust
National Lottery Community Fund England
Pilkington Charities Fund
Reo Stakis Charitable Foundation
Robert Luff Foundation
Schuh Trust
Simon Gibson Charitable Trust
The Bothwell Charitable Trust
The Charles and Elsie Sykes Trust
The Edward Cadbury Charitable Trust
The Health Foundation
The Leona M. and Harry B. Helmsley Charitable Trust
The Light Fund
The Waterloo Foundation
Wixamtree Trust

We greatly value and rely upon the trust of our supporters, and would like to take this opportunity to recognise our major supporters:

Mrs Jane and Mr Tim Butler
Mr Andrew Edwards

We are also grateful to a number of other major supporters who wish to remain anonymous.

Our fundraising is conducted in compliance with the law and recognised good practice. We support the Fundraising Regulator's Promise, and we are a member of the Fundraising Regulator's scheme, which hold members to set standards for charitable fundraising, and we proudly display its logo on all our public fundraising materials. To maintain our supporters' trust we are open, honest, fair, and legal in our fundraising practice. There were no compliance issues with the Fundraising Standards we have adopted. In 2022 we received nine complaints (seven in 2021) about our fundraising, representing a tiny proportion of our interactions.

We employ two professional fundraising organisations to recruit payroll giving regular donors and partner with third party platforms to enable online fundraising such as JustGiving. Our lottery and raffles are licenced and regulated by the Gambling Commission, and we ensure that appropriate information and support is in place to tackle problem gambling. Fundraising activities which include children and/or adults at risk must comply with our Safeguarding Policy, and staff are trained in safeguarding principles. Crohn's & Colitis UK staff are guided by our Fundraising Policy and have a responsibility to thoroughly understand and comply with the policy, within which we provide guidance on the legal aspects of fundraising and our ethical commitments

Governance, structure and management

Legal status and objects

Crohn's & Colitis UK is a charity registered in England and Wales no. 1117148 and in Scotland no. SC038632 and is a company limited by guarantee in England and Wales no. 05973370.

The charity is governed by its Articles of Association, last amended in September 2017.

The charity's objects, as set out in its constitution, are:

- the relief of those suffering from Ulcerative Colitis, Crohn's Disease or related inflammatory bowel diseases (together, generally referred to as IBD) including the support of those who care for them.
- the promotion of the welfare of those suffering from Ulcerative Colitis, Crohn's Disease or related inflammatory bowel diseases.
- the advancement of education and research into the causes, prevention, treatment and cure of Ulcerative Colitis, Crohn's Disease or related inflammatory bowel diseases, improvements in the management of the conditions, and the publication of the results of such research.

Public benefit

In accordance with the Charities Act 2011, Crohn's & Colitis UK is required to confirm that the activities it undertakes to achieve its objectives are all carried out for public benefit as described by the Charity Commission. It should be noted that all the charity's information and support services are open to non-members to use as well as members. We have demonstrated in this report how we have met the objects above.

Trustees and organisational structure

In May 2022 we said goodbye to our chair of 6 years, Sue Cherrie, who led the charity through some of its toughest times during the COVID-19 pandemic. And we welcomed our new chair, Dr Jackie Craissati MBE, recruited through a transparent and competitive process. Jackie is a long-time member of the charity. Her professional background is in clinical and forensic psychology, having worked in public sector roles in the NHS and criminal justice system. She is currently the Chair of Kent and Medway NHS trust and has recently been appointed as **Chair of Dartford & Gravesham NHS Trust**.

The constitution provides for a Board of Trustees comprising at least seven and not more than twelve Trustees who may be appointed by a decision of the Trustees or elected at the annual general meetings of members. New Trustees are appointed through a transparent recruitment and selection process and are elected for an initial period of three years following which they are eligible for re-election for two further terms of three years. They are inducted on appointment and receive appropriate training and development throughout their tenure including safeguarding and in relation to equality, diversity and inclusion.

During the year we welcomed two new Trustees, Manpreet Dhesi and Ian Patrick. They will bring their valuable professional expertise in strategic communications, government relations and strategic advice to the private sector on geo-political risk. And we said goodbye to two Trustees, Sarah Denselow and Alice Rath. Sarah served nine years as a Trustee guiding the charity in that time through many improvements in governance as National Secretary. Alice served two years, bringing a fresh perspective as one of our youngest Trustees. We are grateful to both for their time and commitment.

The Board of Trustees has responsibility for the governance and strategic direction of the charity, ensuring that the charity upholds its ethos and values and delivers its objectives. Authority for the operation of the charity is delegated to the Senior Leadership Team (SLT), led by the Chief Executive, who reports to the Trustees to the levels described in a Scheme of Delegation.

The Trustees have the power to co-opt advisers as non-voting members of the Board and appoint committees. There were three committees of the Board in 2022: Finance and Audit, People and Organisational Development, and Research Strategy and Funding.

Towards the end of 2022, the charity began the establishment of a Young Adults Advisory Panel to provide young adults' (18 – 28 years) perspective on the charity's strategy and programmes of work to the Board. Amelia Ehren was appointed chair and recruitment of the remaining panel was carried out in 2023.

The Trustees review progress against the charity's aims and objectives at every Board meeting and receive interim updates on important matters through Board Committees and electronic communication.

The Trustee Board held five formal meetings in 2022.

Members

In a testament to the strength of our community, membership numbers broke 50,000 for the first time (up from 47,000). As well as raising much-needed funds, members continued to access support and information through Connect magazine and bespoke member communications.

Our AGM was held online on 17 September with 76 members present throughout. Members voted to approve our 2021 Annual Report and Financial Statements, and they voted in favour of the re-appointment of the charity's auditors, Price Bailey. We are especially thankful to speaker Professor Miles Parkes, who shared a presentation about predicting disease course in IBD – why it matters and how we might do it.

Volunteers

Volunteers continue to play a vital role in the work of the charity, and we value the time, dedication and support we receive from all our volunteers and supporters. We are fortunate to have 934 volunteers registered with the charity – up from 870 in 2021.

Employees

The charity started the year with a complement of 63 staff and finished with 75 (71 full time equivalent average in year) to deliver the charity's growing agenda.

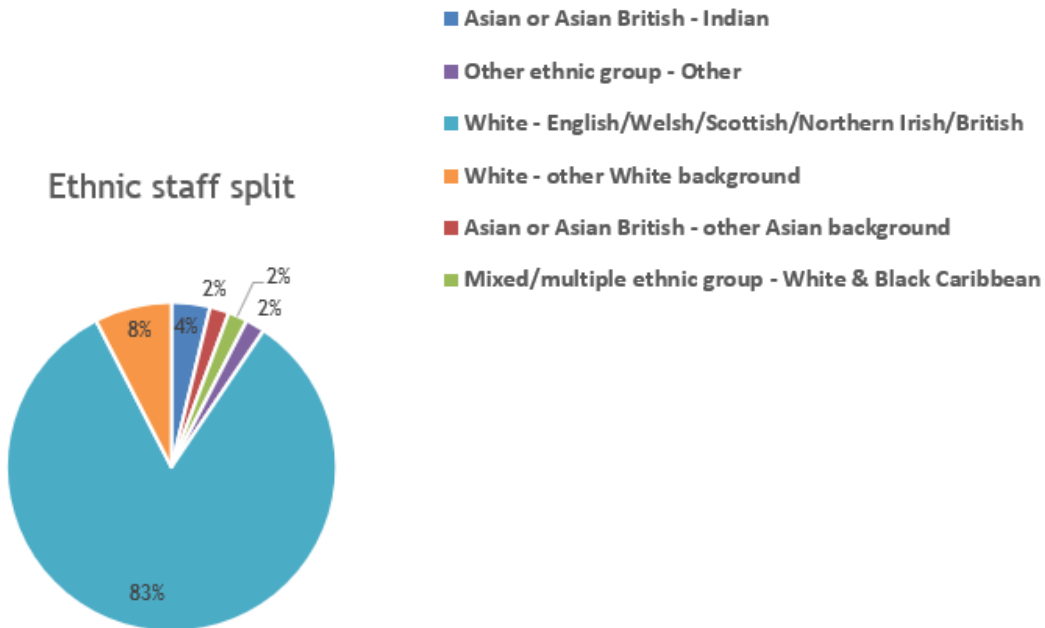
It is the charity's policy to provide equal opportunities to job applicants and employees of any race, nationality, ethnic origin, marital status, religion or belief, gender, disability, sexual orientation, age or employment status. The charity does not condone or tolerate any form of discrimination in its recruitment or employment practices.

Equality, Diversity and Inclusion (EDI)

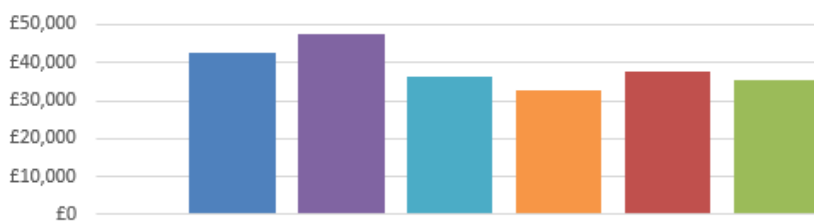
The charity has a strong commitment to EDI at all levels placing a high value on a truly embedded and inclusive culture, and as our diverse workforce grows, we want everyone to know that they work in a safe, supportive and inclusive environment where they can be themselves and deliver their best.

The information below is the position at the end of March 2022, and we have not included “unidentified or prefer not to say” data.

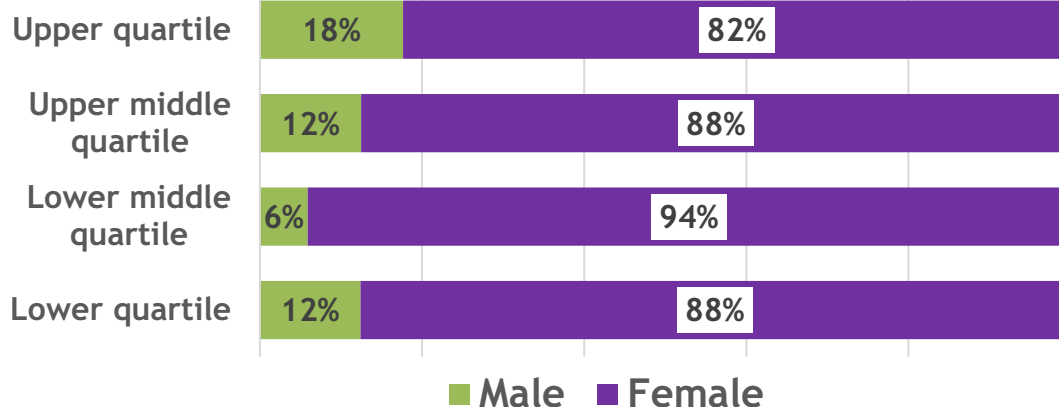
Ethnic staff split



Average pay per ethnic group



Proportion of staff gender by pay quartile



Subsidiary undertaking

NACC Merchandise Ltd is a wholly owned subsidiary company of the charity. The principal activity of the company is the sale of Christmas cards and merchandise. Taxable profits of £6,347 (2021: £2,390) were transferred to the charity as Gift Aid under a deed of covenant arrangement. More information on the results of NACC Merchandise Ltd is given in note 10 of the Financial Statements.

Risk review

The Trustees, with input from the Chief Executive and staff, have conducted a review of the risks to which the charity is exposed in its ongoing activities. In particular, the Trustees considered:

- the type of risks the charity faces
- the level of risks they regard as acceptable
- the likelihood of the risk concerned materialising
- the charity's ability to reduce the incidence and impact of risks that have been identified
- the costs of operating specific controls relative to the benefit obtained.

The Trustees review risks in relation to any new developments proposed and the Finance and Audit Committee reviews the full risk register (maintained by the Senior Leadership Team) at every business meeting. The top line risks are also discussed at the full Trustees' meeting on a quarterly basis.

The Trustees identified the following principal risks facing the charity in 2022:

- the continuing uncertainty in income planning as we exited the pandemic which we mitigated through a business plan that could flex up and down in terms of expenditure with regular review throughout the year.
- challenging recruitment and retention conditions in the external market could lead to a lack of staff resource threatening programme delivery which was mitigated by implementing a new pay and reward framework, flexible working patterns and investment in learning and development to make the charity an attractive employer.
- ensuring that charity activities link to strategic plan KPIs mitigated by creating clear strategic aim rationales for activity planning.
- independence for Scotland continued to feature early in the year and the charity demonstrated its value to the four nations. We continue to invest in advocacy and policy work specifically in the four nations and share that work with our Scottish supporters to demonstrate our ongoing relevance.

Financial review

Compliance

The financial results for the year are set out in the Consolidated Statement of Financial Activities (SOFA). This represents the total income and expenditure relating to all activities in the year, made up of the work of the charity at national level, in Local Networks and the activities of the trading company, NACC Merchandise Ltd.

The figures in the following paragraphs are taken from the SOFA and from the notes to the Financial Statements.

2022 results

During 2022 the charity has made an overall surplus of £440,126 (2021: £2,605,055) split between an unrestricted funds surplus of £657,951 (2021: £1,935,457) and restricted funds deficit of £217,825 (2021 surplus: £669,598). This healthy surplus was much larger than anticipated as income was significantly higher than budgeted although only fractionally ahead of the previous year. Legacies again performed particularly well but are notoriously difficult to budget accurately for.

In terms of expenditure, this increased materially compared to 2021 at £6,484,377 (2021 £4,768,412) with planned gradually increasing expenditure in all areas (except Campaigns) with the biggest increase being on research at £759,951 (2021 £447,088).

Reserves Policy

The Reserves Policy outlines a framework to balance the need to maintain adequate funds to sustain future activity

Total reserves increased to £5,733,759 (2021: £5,293,633) after the unbudgeted surplus for the year.

The charity holds restricted funds to the value of £803,867 (2021: £1,021,692), which may only be used in accordance with specific restrictions imposed by the donor.

The charity also holds unrestricted funds to the value of £4,929,892 (2021: £4,271,941) of which £716,893 (2021: £810,887) were designated funds as follows:

- Tangible Fixed Assets – A designated fund has been created that represents the net book value of tangible fixed assets insofar as these funds are not available for immediate use.
- Intangible Fixed Assets – A designated fund has been created that represents the net book value of intangible fixed assets insofar as these funds are not available for immediate use.
- Local Networks retained funds – The Trustees also agreed that any accumulated surpluses from the Volunteer Networks should be held for future use by Networks, and a designated fund has been established for this purpose. Networks are required to utilise these funds within two years of the end of the year in which they are reported.

The balance of unrestricted funds not otherwise designated represents the free reserves of the charity. The Trustees have agreed that in order to maintain adequate levels of working capital to fund day-to-day operations, and to protect the charity from income fluctuations and seasonal volatility, free reserves should be a minimum of £1.3m. This is to represent a combination of an unexpected and immediate reduction in

unrestricted income, alongside the need to meet core budgeted unrestricted expenditure allowing the charity to continue to operate and maintain its core services for six months.

As the actual level of unrestricted reserves, at £4.2m at the year end, exceeds this minimum cover, we are planning a hugely increased programme spend for 2023 to utilise this excess to maximum effect in line with our strategy.

Cash and investments

The liquid funds of the charity are represented by cash deposits including £213,971 (2021: £232,873) held by our Local Networks, and investments held in a charity restricted ethical investment fund managed by CCLA Investment Management. At the year-end there were £1,910,453 (2021: £1,809,670) held in interest bearing accounts.

Pension costs

The charity operates a defined contribution pension scheme, established in 2015 through Legal & General. New employees are automatically enrolled in the scheme, and staff that may subsequently opt to leave the scheme will be re-enrolled after three years.

Staff remuneration

Crohn's & Colitis UK is committed to ensuring a proper balance between (i) paying our staff fairly so that we attract and retain the very best people with the right experience and leadership qualities and (ii) careful management of our charity funds. In so doing we ensure the greatest effectiveness in delivering our charitable objectives and meeting the needs of our beneficiaries.

Staff salaries are determined by reference to bands that take account of the levels of capability and experience required, authority and discretion levels. Our salaries need to be competitive within the charity sector, but we do not aim to compete on pay with the public or private sectors. We undertook a full benchmark of salaries against the market in 2022.

Salaries of the Senior Leadership Team, including the CEO, are agreed by the Board of Trustees and will take account of the past year's achievements, environmental and market conditions, and of sector comparison. Our work is dependent on voluntary donations and we act in an open and transparent way that respects the money, time and energy given by donors and volunteers. In our commitment to openness, we disclose information about senior staff salaries within our annual report. This is in line with recommendations and guidelines from the National Council for Voluntary Organisations (NCVO).

Grant making policies

Research grants

Applications are considered by members of the Awards Panel, comprising academic and medical specialists as well as lay representatives. External specialist referees are asked to comment confidentially on applications. Grants awarded in previous years are still progressing.

The Research Strategy and Funding Committee review and approve the recommendations of the panel by delegated authority from the Board of Trustees. Our website has an area dedicated to reporting back, in 'plain English', on the findings from the research projects we fund.

Crohn's & Colitis UK has been awarded a Certificate of Good Practice for its peer review procedures by the Association of Medical Research Charities. Grants are normally made for periods of up to three years, with reports required at annual intervals. Funds are set aside for the total cost of the project in the year of the award.

Local grants

Local Networks may make grants to local hospitals to support staff professional development or enhance aspects of the provision for IBD patients. Three grants were awarded in 2022 totalling nearly £5,000, buying items such as infusion chairs and televisions for endoscopy suites in hospitals.

Statement of responsibilities of trustees

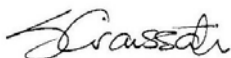
The Trustees (who are also directors of Crohn's & Colitis UK for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP FRS102 (2019)
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Strategic Report and The Financial Review were approved by the Trustees on 4 May 2022 and signed on their behalf by:



Dr Jackie Craissati MBE – Chair of the Board of Trustees
4 May 2023

Independent Auditor's Report to the Trustees and Members of Crohn's & Colitis UK

Opinion

We have audited the financial statements of Crohn's & Colitis UK (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2022, and of the group's incoming resources and application of resources including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006.

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (which includes the strategic report and directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities and Trustees Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Group and the sector in which it operates and considered the risk of the Charitable Group not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting and tax legislation. In relation to the operations of the Charitable Group and parent this included compliance with the Companies Act 2006, Charities Act 2011, Charities Commission, OSCR and SORP 2019.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance through the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and enquiries of management and officers of the Charitable Group. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We reviewed systems and procedures to identify potential areas of management override risk.

We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates, including treatment of legacies and grant income, valuation of investments and the amortisation rates of intangible assets.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with

regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

Dated 05 May 2023

For and on behalf of:

Price Bailey LLP

Chartered Accountants

Statutory Auditors

8th Floor, Dashwood House

69 Old Broad Street

London

EC2M 1QS

Financial statements
Crohn's & Colitis UK
Consolidated Statement of Financial Activities
Including income and expenditure
For the year ended 31 December 2022

	Note	Unrestricted funds (inc. designated funds note 22) £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income :					
Donations and legacies	2	3,122,623	320,031	3,442,654	3,776,470
Charitable activities	5	755,794	8,301	764,095	716,935
Other trading activities	3	1,549,388	1,375,734	2,925,122	2,654,315
Investments	4	95,884	-	95,884	46,238
Other		8,889	-	8,889	16,170
Total income		5,532,578	1,704,066	7,236,644	7,210,128
Expenditure :					
Raising funds	9	1,905,600	-	1,905,600	1,661,931
Charitable activities:					
Research	11	24,991	734,960	759,951	447,088
Helplines		165,889	367,271	533,160	529,951
Knowledge and Information		60,237	323,430	383,667	233,788
Communications		441,336	62,000	503,336	282,206
Early Diagnosis		238,943	-	238,943	-
Evidence and Insight		242,691	-	242,691	-
Quality Improvements		346,004	374,312	720,316	402,942
Campaigns		371,163	56,054	427,217	511,742
Networks & volunteering		94,742	-	94,742	82,674
Membership		674,754	-	674,754	616,090
Total expenditure	6	4,566,350	1,918,027	6,484,377	4,768,412
Net income before investment gains/(losses)		966,228	(213,961)	752,267	2,441,716
Gains/(losses) on investments	17	(312,141)	-	(312,141)	163,339
Net income		654,087	(213,961)	440,126	2,605,055
Transfers between funds	15	3,864	(3,864)	-	-
Net movement in funds		657,951	(217,825)	440,126	2,605,055
Reconciliation of funds:					
Total funds brought forward		4,271,941	1,021,692	5,293,633	2,688,578
Total funds carried forward		4,929,892	803,867	5,733,759	5,293,633

Note 22

Note 23

The Statement of Financial Activities includes all gains and losses in the year. All of the above amounts relate to continuing activities.

The net surplus of the Charitable Company for the year was £440,126 (2021 £2,605,055).

Financial statements
Crohn's & Colitis UK
Balance Sheet
For the year ended 31 December 2022

	Note	Group*		Charitable Company	
		2022 £	2021 £	2022 £	2021 £
Fixed assets					
Intangible assets	16	168,605	313,247	168,605	313,247
Tangible assets	16	314,736	294,923	314,735	294,923
Investment	17	2,443,582	2,255,722	2,443,583	2,255,723
Total Fixed Assets		2,926,923	2,863,892	2,926,923	2,863,893
Current assets					
Debtors	18	2,754,266	2,062,050	2,769,806	2,062,050
Cash at bank and in hand	19	2,610,762	2,242,771	2,538,678	2,229,536
Total Current Assets		5,365,028	4,304,821	5,308,484	4,291,586
Liabilities					
Creditors: amounts falling due within one year	20	(1,990,650)	(1,435,803)	(1,934,107)	(1,422,569)
Net current assets		3,374,378	2,869,018	3,374,377	2,869,017
Total assets less current liabilities		6,301,301	5,732,910	6,301,300	5,732,910
Creditors: amounts falling due after one year	20	(459,542)	(439,277)	(459,542)	(439,277)
Provisions for liabilities	21	(108,000)	-	(108,000)	-
Total net assets		5,733,759	5,293,633	5,733,758	5,293,633
The funds of the charity					
Unrestricted funds					
Designated funds held nationally	22	483,341	608,170	483,342	608,170
Designated funds held by Networks		233,551	202,717	233,551	202,717
General Reserve Fund held nationally		4,213,000	3,461,054	4,212,999	3,461,054
Total unrestricted funds		4,929,892	4,271,941	4,929,892	4,271,941
Restricted funds					
Held nationally	23	803,867	1,021,692	803,867	1,021,692
Total restricted funds		803,867	1,021,692	803,867	1,021,692
Total charity funds		5,733,759	5,293,633	5,733,759	5,293,633

The accounts, which comprise the consolidated statement of financial activities, the balance sheets and the related notes, were authorised for issue by the Board of Trustees on 4 May 2023 by:



Jackie Crassati, Chair

Company Number : 05973370
English Charity Number : 01117148
Scottish Charity Number : SC038632

* Group represents the consolidation of the Charity with its trading company.

Crohn's & Colitis UK
Consolidated Statement of Cash Flows
For the year ended 31 December 2022

	Group*		Charitable Company	
	2022 £	2021 £	2022 £	2021 £
Cash flows from operating activities				
Net cash provided by (used in) operating activities	<u>841,553</u>	<u>1,204,869</u>	<u>856,815</u>	<u>1,231,184</u>
Cash flows from investing activities:				
Investment income	95,884	46,238	95,884	46,238
Sale/(purchase) of investments	(500,000)	(1,000,000)	(500,000)	(1,000,000)
Net cash provided by (used in) investing activities	<u>(404,116)</u>	<u>(953,762)</u>	<u>(404,116)</u>	<u>(953,762)</u>
Change in cash and cash equivalents in the year	437,437	251,107	378,588	277,422
Cash and cash equivalents at 1 January	2,173,325	1,922,218	2,085,980	1,808,558
Cash and cash equivalents at 31 December	<u>2,610,762</u>	<u>2,173,325</u>	<u>2,464,568</u>	<u>2,085,980</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net income/(expenditure) for the year (as per the SOFA)	440,126	2,605,055	440,126	2,605,055
Depreciation charges	209,537	235,300	209,537	235,300
Unrealised (Gains)/losses on investments	296,879	(163,339)	370,990	(163,339)
Investment income	(95,884)	(46,238)	(95,884)	(46,238)
(Increase)/decrease in debtors	(671,408)	(1,356,654)	(707,757)	(1,317,105)
Increase/(decrease) in creditors	662,303	(69,255)	639,803	(82,489)
Net cash provided by (used in) operating activities	<u>841,553</u>	<u>1,204,869</u>	<u>856,815</u>	<u>1,231,184</u>
Analysis of cash and cash equivalents				
Cash in hand	700,309	433,101	628,226	419,866
Notice deposits	1,910,453	1,809,670	1,910,453	1,809,670
Total cash and cash equivalents (a)	<u>2,610,762</u>	<u>2,242,771</u>	<u>2,538,679</u>	<u>2,229,536</u>
Analysis of changes in net debt				
Cash and Cash equivalents B/D	2,173,325	1,922,218	2,085,980	1,808,558
Cash flows	437,437	251,107	378,588	277,422
Cash and Cash equivalents C/D	<u>2,610,762</u>	<u>2,173,325</u>	<u>2,464,568</u>	<u>2,085,980</u>

* Group represents the consolidation of the Charity with its trading company.

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2022

1 Accounting policies

The registered office of Crohn's and Colitis UK is 1 Bishops Square, Hatfield, AL10 9NE

Basis of accounting

The charity is a public benefit entity and the accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for Charities (SORP 2019), FRS102, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, relevant law and accounting standards and are reported in £ sterling.

Going Concern

The Trustees have reviewed the financial plans and cash flows for the coming twelve months and also a longer term plan for the next two years where the charity and group is looking to reduce its existing reserves and incur an annual deficit, and as such are satisfied that it is appropriate for the accounts to be prepared on a going concern basis, and as explained in the Trustees Report.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned trading subsidiary NACC Merchandise Limited. A separate statement of financial activities (SOFA) and separate statement of cash flows are not presented because the charity has taken advantage of the provisions of paragraph 408 of the Companies Act 2006.

Local Networks

The charity had forty seven local networks that were active to some degree during the year. All active networks are required to make returns of income and expenditure for the year which are included in the financial statements.

Income

- i) All income is included in the accounts without netting off expenditure.
- ii) Members' subscriptions are taken to income in full in the year of receipt.
- iii) Investment income is taken to income on the accruals basis.
- iv) Donations received are treated as unrestricted funds unless they are specifically designated by the donor.
- v) Legacy entitlement is taken on a case by case basis as the earlier of the date when the charity is aware that probate has been granted, and either:
 - the estate has been finalised and estate accounts have been received by the charity; or
 - notification has been made by the executor(s) to the charity that a distribution will be made; or
 - when a distribution is received from the estate.

Receipt of a legacy is only considered probable when the amount can be measured reliably.

In estimating the value of legacies at the year end the trustees have exercised their judgement based on the available information and the appropriate application of the Charities SORP.

Expenditure

- i) Expenditure is charged on an accruals basis.
- ii) The full cost of booklets, leaflets etc. is charged in the year the expenditure is incurred.
- iii) Research grants are charged to expenditure at the time the funding commitment is agreed with the third party.

The majority of grants, which can be for more than one year, are paid quarterly in arrears. For administrative reasons it can take some time for the grantee to appoint suitable staff and consequently some grants may remain partly unpaid at the year end.

Full provision is made for amounts allocated but not yet paid and this provision is shown as a creditor falling due within one year and after one year.

- iv) The majority of costs are directly attributable to specific activities. Costs incurred in respect of the charitable activities include elements of staff costs and attributable support costs.
- v) Support costs are those costs which are common to all areas of the organisation, including premises and office operating costs. Included in support costs are Governance costs, which comprise those costs associated with meeting the constitutional and statutory requirements of the charity. Support costs are allocated across all areas of activity on the basis of staff time spent on each activity.

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2022

1 Accounting policies (continued)

Expenditure continued

- vi) Governance costs include both the direct costs of the charity meeting its statutory obligations and a portion of officer and overhead time spent on the strategic direction of the organisation and compliance with constitutional and statutory requirements.
- vi) Irrecoverable VAT is charged to the SOFA.

Debtors

Debtors are stated in the balance sheet at estimated net realisable value, being the invoiced amount less provisions for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and interest bearing deposits.

Creditors

Expenditure is recognised in the accounts on the accruals basis, giving rise to creditors at the year end.

Other than grants (discussed below), these are all payable within one year.

Grants

Grants are split between current and non-current liabilities. The provision for a multi-year grant is recognised at its actual value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions that would permit the charity to avoid making the future payment(s) and settlement is probable.

The effect of discounting is considered immaterial in both current and prior year ends.

Capitalisation and depreciation of tangible and intangible fixed assets

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold improvements	straight line over the lease period
Fixtures and fittings	25% per annum straight line
Software development	20% per annum straight line
Computer equipment	33% per annum straight line

Capital commitments are disclosed as at the year end.

Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is taken to the SOFA.

Pension Contributions

The charity makes contributions for employees to a group personal pension scheme. This is a defined contribution scheme to which the charity makes employer's contributions of either 5% or 8% of gross pay.

Funds Accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at *the discretion of the Trustees*.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific *future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects*.

Restricted funds – *these are funds that 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 purposes.*

These funds are further divided between those held Nationally and those held by Local Networks. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis as they arise.

Crohns & Colitis UK
Notes to the Accounts
For the year ended 31 December 2022

1 Accounting policies (continued)

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, which is at cost, with the exception of:

- Investments are measured at their fair value as at the balance sheet date;
- Fixed assets are measured at cost less depreciation and amortisation; and
- All other assets and liabilities are held at cost.

The investments note 17 details the historic cost of the investments and the unrealised gains to arrive at their fair value.

Judgements and key sources of uncertainty

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

The key assumptions concerning the future and key sources of estimation uncertainty at the key reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Estimation of the useful economic life of buildings, furniture and office equipment and IT equipment.
- Estimation of the recoverable amount of legacy debtors.

Crohn's & Colitis UK
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2 Donations and legacies				2022	2021
				£	£
Donations from members				227,166	219,487
Donations to Local Networks				39,111	27,212
Other donations (in memoriam, payroll, gift aid)				1,947,203	1,843,568
				<u>2,213,480</u>	<u>2,090,267</u>
Legacies					
Research				-	251,460
Unrestricted				1,229,174	1,434,743
				<u>3,442,654</u>	<u>3,776,470</u>
3 Income from other trading activities				2022	2021
				£	£
National fundraising				2,869,352	2,509,946
External turnover of trading subsidiary				55,770	144,369
				<u>2,925,122</u>	<u>2,654,315</u>
4 Investment income and interest				2022	2021
				£	£
Other Interest:					
Charity investment income				79,432	40,648
Charity bank interest				16,452	5,590
				<u>95,884</u>	<u>46,238</u>
5 Income from charitable activities				2022	2021
				£	£
Subscriptions				764,095	716,935
				<u>764,095</u>	<u>716,935</u>
6 Expenditure on charitable activities					
	Direct	Direct	Support	Total	Total
	staff	other	costs		
	costs	costs		2022	2021
	£	£	£	£	£
Raising funds (note 9)	848,040	631,258	426,302	1,905,600	1,661,931
Charitable activities					
Grantmaking (note 11)	208,514	545,712	5,725	759,951	447,088
Helplines	407,410	87,753	37,997	533,160	529,951
Knowledge and Information	189,835	180,035	13,797	383,667	233,788
Evidence and insight	94,110	92,993	55,588	242,691	-
Early diagnosis	-	238,943	-	238,943	-
Communications	225,669	176,579	101,088	503,336	282,206
Quality Improvements	269,600	316,734	133,982	720,316	402,942
Campaigns	170,024	172,178	85,015	427,217	511,742
Networks & Volunteering	63,943	9,098	21,701	94,742	82,674
Membership costs	295,507	224,695	154,552	674,754	616,090
	<u>2,772,652</u>	<u>2,675,978</u>	<u>1,035,747</u>	<u>6,484,377</u>	<u>4,768,412</u>
	(note 7)		(note 8)		

Crohn's & Colitis UK
Notes to the Accounts
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6 Expenditure on charitable activities (continued)

2021	Direct staff costs £	Direct other costs £	Support costs £	Total 2021 £
The comparative from last year is detailed below				
Cost of generating funds	684,123	651,109	326,699	1,661,931
Charitable activities				
Grantmaking (note 11)	163,347	256,472	27,269	447,088
Helplines	418,609	20,162	91,180	529,951
Knowledge and Information Communications	159,969	40,906	32,913	233,788
Health Services & Quality Improvements	222,531	5,267	54,408	282,206
Campaigns	266,923	79,236	56,783	402,942
Networks & Volunteering	160,088	271,882	79,772	511,742
Membership costs	63,380	1,624	17,670	82,674
	253,470	230,943	131,677	616,090
	2,392,440	1,557,601	818,371	4,768,412

7 Staff costs

	2022 £	2021 £
Wages and salaries	2,379,377	2,057,879
Social security costs	254,036	207,504
Pension costs	139,239	127,057
	2,772,652	2,392,440

The average number of staff and the allocation of their time was:

	2022 No.	2021 No.
Charitable activities		
Direct	37	33
Support	15	12
Cost of generating funds	19	16
	71	61

The charity has 934 volunteers across the UK who provide awareness, fundraising and information sharing. Volunteers also supported the charity on a variety of internal panels, as well as in the media and as Trustees.

Key management compensation

Operational management of the charity is overseen by the Chief Executive, supported by a Senior Leadership Team of four (2021: five for part of the year reducing to four). Total remuneration, including pension costs in 2022 was £315,463 (2021: £400,355).

One member of staff was paid more than £80,000 and less than £90,000 in the year (2021: two).

Two members of staff were paid more than £70,000 and less than £80,000 in the year (2021: one).

One member of staff was paid more than £60,000 and less than £70,000 in the year (2021: two).

Pension contributions in respect of these staff members totalled £21,413 (2021: £24,854).

8 Support Costs

	2022 £	2021 £
Other staff related costs	107,147	80,543
Premises costs	539,302	376,767
Office operating costs	361,464	340,200
Governance costs	27,834	20,861
	1,035,747	818,371
Included in support costs are the following:		
Amortisation of intangible fixed assets	144,642	144,642
Depreciation of tangible fixed assets	64,895	90,658
Property rental and service charges	324,471	326,297

Support costs are allocated across the activity areas of the charity on the basis of direct staff time related to the activity.

Crohn's & Colitis UK
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8a Net incoming/(outgoing) resources for the year – Group

	2022	2021
	£	£
This is stated after charging:-		
Depreciation and amortisation	209,537	235,300
Operating Leases	324,470	331,238
Auditors' remuneration – Crohn's & Colitis UK	13,920	12,876
Auditors' remuneration – NACC Merchandise Ltd	2,850	2,650

9 Direct cost of generating funds

	2022	2021
	£	£
External costs of trading subsidiary	44,423	133,376
National fundraising direct costs	1,861,177	1,528,555
	<u>1,905,600</u>	<u>1,661,931</u>

10 Trading Subsidiary

The charity has a wholly owned trading subsidiary NACC Merchandise Limited, a company incorporated in England & Wales Reg. no. 03297441. The company sells Christmas cards and other products. The company transfers its taxable profits to the charity. A summary of the trading results of the company is shown below. Audited accounts have been filed with the Registrar of Companies.

	2022	2021
	£	£
Profit and loss account		
Turnover	55,770	144,369
Cost of sales	(41,352)	(136,157)
Gross profit	14,418	8,212
Administrative expenses	(8,071)	(5,822)
Interest receivable	-	-
Net Profit/(loss) on ordinary activities	6,347	2,390
Amount gift aided to Crohn's & Colitis UK	(6,347)	(2,390)
Net Profit for the year	-	-
Retained profit brought forward	-	-
Retained profit carried forward	-	-

11 Grant making expenditure

	2022	2021
	£	£
Medical research	469,446	220,170
Living with IBD research	76,397	98,571
Economic Cost of IBD	139,273	-
Other – Local Grants made by Networks	5,175	-
Grants written back in year	(5,528)	(47,487)
	<u>684,763</u>	<u>271,254</u>
Direct costs of grant making process	75,188	175,834
	<u>759,951</u>	<u>447,088</u>

Research grants

Grants are awarded by Crohn's & Colitis UK Research Committees to fund research projects that have been approved by peer review. All grants are made to institutions and not individuals. Grants may be for equipment, consumables or salaries. Crohn's & Colitis UK does not contribute to the overhead costs of such institutions. During 2022 there were a number of grants that were underutilised amounting to a writeback of £5,528 (2021 £47,487).

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11 Grant making expenditure (continued)

	2022	2021
	£	£
Medical research		
Royal Devon & Exeter NHS Foundation	-	43,428
University of Oxford	-	76,988
Kings College London	-	99,754
Nottingham Univ Hospital NHS Trust	44,261	-
Sheffield Teaching Hospital NHS Foundation	69,629	-
University of Edinburgh	92,409	-
Newcastle University	69,777	-
Kings College London	98,288	-
University of Oxford	95,082	-
	<u>469,446</u>	<u>220,170</u>

Other grants

Local Networks raised funds for local projects to which grants totalling £5,175 (2020 £0) were made.

	2022	2021
	£	£
Social & Psychological Research		
Kings College London	-	98,571
University of Gloucester	76,397	-
	<u>76,397</u>	<u>98,571</u>

Economic cost of IBD

Kohlrabi	47,970	-
Hex	91,303	-
	<u>139,273</u>	<u>-</u>

12 Governance direct costs

	2022	2021
	£	£
Auditors' remuneration – current year	13,286	12,876
Legal and professional expenses	687	2,585
Meetings and trustee expenses	11,073	4,566
Other governance costs	2,788	834
	<u>27,834</u>	<u>20,861</u>

13 Transactions with Trustees

No Trustee received any remuneration for their services as a Trustee.

A total of £2,252 (2021 – £0) was reimbursed to or paid on behalf of 10 (2021: 0) Trustees in respect of travelling expenses and other costs incurred in carrying out their responsibilities as Trustees.

14 Operating Leases

At 31 December 2022 the group had commitments under non-cancellable leases as follows:-

	Equipment	Land and Buildings	Equipment	Land and Buildings
	2022	2022	2021	2021
	£	£	£	£
Amounts payable within 1 year	5,023	27,550	5,929	335,191
Amounts payable between 2 and 5 years	7,561	-	3,693	27,933
	<u>12,584</u>	<u>27,550</u>	<u>9,623</u>	<u>363,124</u>

Total operating lease expenditure recognised in the SOFA amounted to £324,470 (2021: £330,622).

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15 Transfers

Transfers are made for a variety of reasons, between types of funds and between National and Local Networks, the note below illustrates these:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
National				
Transfers between national funds:-	-	-	-	-
Tangible fixed assets movement in net book value (1)	(19,814)	19,814	-	-
Intangible fixed assets movement in net book value (2)	144,642	(144,642)	-	-
Network funds movement for the year (3)	(30,833)	30,833	-	-
Transfers between national funds and restricted	3,864	-	(3,864)	-
Total funds	<u>97,859</u>	<u>(93,995)</u>	<u>(3,864)</u>	<u>-</u>
	(note 22)	(note 22)	(note 23)	
2021 transfers between national funds	<u>235,512</u>	<u>(235,512)</u>	<u>-</u>	<u>-</u>

Notes

1. The net movement of tangible fixed asset additions and disposals during the year.
2. The net movement of intangible fixed asset additions and disposals during the year.
3. The net movement for networks 2022 activity.
4. The net movement of restricted funds

16 Intangible fixed assets**All assets held for use by the Charity and Group**

	Software development £	Total £
Cost		
Brought forward 1 January 2022	723,209	723,209
Additions in year	-	-
Disposals	-	-
Carried forward at 31 December 2022	<u>723,209</u>	<u>723,209</u>
Amortisation		
Brought forward 1 January 2022	409,962	409,962
Charge for the year	144,642	144,642
Disposals	-	-
Carried forward at 31 December 2022	<u>554,604</u>	<u>554,604</u>
Net book value		
At 31st December 2022	<u>168,605</u>	<u>168,605</u>
At 31st December 2021	<u>313,247</u>	<u>313,247</u>

At 31 December 2022 there were no capital commitments (2021: £0)

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16 Tangible fixed assets (continued)**All assets held for use by the Charity and Group**

	Leasehold Improvements	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£	£
Brought forward 1 January 2022	461,291	90,217	147,219	698,727
Additions	-	10,146	74,562	84,708
Disposals	-	-	-	-
Carried forward at 31 December 2022	<u>461,291</u>	<u>100,363</u>	<u>221,781</u>	<u>783,435</u>
Depreciation				
Brought forward 1 January 2022	172,257	85,252	146,295	403,804
Charge for the year	48,142	5,357	11,396	64,895
Disposals	-	-	-	-
Carried forward at 31 December 2022	<u>220,399</u>	<u>90,609</u>	<u>157,691</u>	<u>468,699</u>
Net book value				
At 31st December 2022	<u>240,892</u>	<u>9,754</u>	<u>64,090</u>	<u>314,736</u>
At 31st December 2021	<u>289,034</u>	<u>4,965</u>	<u>924</u>	<u>294,923</u>

At 31 December 2022 there were no capital commitments (2021: £0)

17 Investments

	Group 2022	2021	Charity 2022	2021
	£	£	£	£
Market value of investments at 1 January 2022	2,255,723	1,092,384	2,255,723	1,092,384
Acquisitions at cost	500,000	1,000,000	500,000	1,000,000
Unrealised gains/(losses) on investments	(312,141)	163,339	(312,141)	163,339
Market value of investments at 31 December 2021	<u>2,443,582</u>	<u>2,255,723</u>	<u>2,443,582</u>	<u>2,255,723</u>

During 2022 the charity invested a further £0.5m with fund managers in the same ethical investments fund. The Charitable company's balance sheet also includes a £1 investment in NACC Merchandise Ltd (see note 10).

18 Debtors

	Group 2022	2021	Charity 2022	2021
All amounts fall due within one year	£	£	£	£
Balance with trading subsidiary	-	-	18,740	-
Prepayments	340,672	361,109	337,471	321,560
Tax recoverable	39,110	18,465	39,110	18,465
Other debtors	239,599	366,255	239,599	405,804
Accrued income	2,134,885	1,316,221	2,134,885	1,316,221
	<u>2,754,266</u>	<u>2,062,050</u>	<u>2,769,806</u>	<u>2,062,050</u>

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19 Analysis of cash at bank and in hand	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Current accounts and cash balances	486,338	200,228	414,254	186,993
Interest-bearing account balances	1,910,453	1,809,670	1,910,453	1,809,670
Local Networks	213,971	232,873	213,971	232,873
	<u>2,610,762</u>	<u>2,242,771</u>	<u>2,538,678</u>	<u>2,229,536</u>
20 Creditors: amounts falling due within one year	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Unpaid balances of research grants	1,255,556	896,164	1,255,556	896,164
Trade creditors	361,129	320,449	304,586	267,666
Balance with trading subsidiary	-	-	-	39,549
Social security and other taxes	72,641	54,741	72,641	54,741
Accruals and deferred income	301,324	164,449	301,324	164,449
	<u>1,990,650</u>	<u>1,435,803</u>	<u>1,934,107</u>	<u>1,422,569</u>
Deferred income reconciliation				
Balance brought forward	-	129,747	-	129,747
Amount recognised in the year	-	(129,747)	-	(129,747)
Amount deferred in the year	9,154	-	9,154	-
Balance carried forward	<u>9,154</u>	<u>-</u>	<u>9,154</u>	<u>-</u>
Creditors: amounts falling due after one year	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Unpaid balances of research funds	<u>459,542</u>	<u>439,277</u>	<u>459,542</u>	<u>439,277</u>
21 Provisions for liabilities	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Dilapidations provision	<u>108,000</u>	<u>-</u>	<u>108,000</u>	<u>-</u>

This relates to dilapidations on the office lease agreement.

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22 Unrestricted funds

		2022 Brought forward	Income	Expenditure	Transfers	2022 Carried forward
		£	£	£	£	£
Designated funds:						
Tangible fixed assets	(a)	294,923	-	-	19,814	314,737
Intangible fixed assets	(b)	313,247	-	-	(144,642)	168,605
Networks retained funds	(c)	202,717	-	-	30,833	233,550
		<u>810,887</u>	<u>-</u>	<u>-</u>	<u>(93,995)</u>	<u>716,892</u>
Other unrestricted funds						
General Reserve Fund held Nationally		3,461,054	5,476,808	4,822,721	97,859	4,213,000
Non charitable trading funds		-	55,770	55,770	-	-
		<u>3,461,054</u>	<u>5,532,578</u>	<u>4,878,491</u>	<u>97,859</u>	<u>4,213,000</u>
Total		<u>4,271,941</u>	<u>5,532,578</u>	<u>4,878,491</u>	<u>3,864</u>	<u>4,929,892</u>

- (a) A fund is maintained that represents the net book value of tangible fixed assets in so far as these funds are not available for immediate use.
- (b) A fund is maintained that represents the net book value of intangible fixed assets in so far as these funds are not available for immediate use.
- (c) The Trustees have agreed that accumulated surpluses from the Networks should be designated for future use by Networks. Networks are required to utilise these funds within three years in which they are reported.

		2021 Brought forward	Income	Expenditure	Transfers	2021 Carried forward
		£	£	£	£	£
Unrestricted funds						
Designated funds						
Tangible fixed assets	(a)	385,581	-	-	(90,658)	294,923
Intangible fixed assets	(b)	457,889	-	-	(144,642)	313,247
Networks retained funds	(c)	202,929	-	-	(212)	202,717
		<u>1,046,399</u>	<u>-</u>	<u>-</u>	<u>(235,512)</u>	<u>810,887</u>
Other unrestricted funds						
General Reserve Fund held Nationally		1,290,085	5,590,113	3,654,656	235,512	3,461,054
Non charitable trading funds		-	144,369	144,369	-	-
		<u>1,290,085</u>	<u>5,734,482</u>	<u>3,799,025</u>	<u>235,512</u>	<u>3,461,054</u>
Total		<u>2,336,484</u>	<u>5,734,482</u>	<u>3,799,025</u>	<u>-</u>	<u>4,271,941</u>

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23 Restricted funds	2022 Brought forward £	Income £	Expenditure £	Transfers £	2022 Carried forward £
1 Ambassador video	-	12,000	12,000	-	-
2 Community Health Care Professional awareness project	1,399	-	-	-	1,399
3 Early Diagnosis	-	60,000	-	-	60,000
4 Ethnicity, Diversity and Inclusion research bid	-	55,000	55,000	-	-
5 Economic Cost of IBD	-	50,000	139,276	-	(89,276)
6 Gut Reaction	-	34,796	34,797	1	-
7 Facebook live	13,280	-	8,480	-	4,800
8 Health Foundation	125,544	140,000	145,861	-	119,683
9 Helplines (consolidated)	2,100	268,672	198,995	-	71,777
10 IBD Boost	6,397	-	6,398	1	-
11 IBD Nurses (consolidated)	8,348	40,268	44,386	-	4,230
12 In Their Shoes	24,864	-	-	1,449	26,313
13 Knowledge & Evidence support Helmsley	20,404	116,624	85,152	-	51,876
14 Margaret Ann Halls Legacy Fund	248,135	-	171,996	-	76,139
15 Medicine Decision Aid tool	-	11,500	11,500	-	-
16 Not Every Disability is Visible	10,703	-	1	(5,314)	5,388
17 Patient Information (consolidated)	69,315	115,133	174,798	-	9,650
18 Precision Medicine	2,000	7,000	9,000	-	-
19 Research (consolidated)	484,724	476,104	513,140	-	447,688
20 Research - Medical Research Council	-	206,422	206,422	-	-
21 Sprint Campaign	-	20,000	20,000	-	-
22 Supported Self Management in IBD	4,479	29,782	20,826	-	13,435
23 Wales Project	-	10,000	9,999	(1)	-
24 Website Development work	-	50,000	50,000	-	-
25 Funds under £5k	-	765	-	-	765
Total restricted funds	1,021,692	1,704,066	1,918,027	(3,864)	803,867

- 1 Ambassador video - Filming two videos with two of our Ambassadors talk about their diagnosis journey
- 2 Community HCP awareness project - deliver an education and awareness campaign for Community Health Care Professionals
- 3 Early Diagnosis - to address issues around public awareness of symptoms, the varying degree of awareness of IBD symptoms amongst GP's and availability of diagnostic tests
- 4 EDI research bid - understanding how ethnicity affects participation in research by people with Crohn's and Colitis
- 5 Economic Cost of IBD - The economic impact of diagnostic delay in IBD on the patients and NHS. With this particular fund the claim for the income has not yet been completed (and therefore not received) so there is a short term timing difference with the income anticipated in early 2023)
- 6 Gut Reaction - the Health Data Research UK Digital Innovation Hub for IBD combining data to support IBD research
- 7 Facebook live - holding live sessions to give advice and insight, and to empower those affected to control their daily lives
- 8 Health Foundation - lead the "Aware-IBD" project, working with people with IBD to design improvements to their care
- 9 Helplines - funds received to support the running and staffing of the Charity's helplines
- 10 IBD Boost - provide support for research to optimise management of symptoms via a digital self-management platform
- 11 IBD Nurses - funding to support the achievement of the IBD Standard regarding provision and access to IBD Nurses
- 12 In Their Shoes - to help everyone understand what sufferers of the disease experience
- 13 Knowledge & Evidence support Helmsley - to provide operating support for Crohn's & Colitis UK to continue to develop core operations of their programs for people with Crohn's and Colitis - the funding of two Knowledge and Evidence staff
- 14 Margaret Ann Halls Legacy Fund - combining support for the charity Helplines programme and funding for IBD nurses
- 15 Medicine Decision Aid tool - To develop a new user friendly digital decision tool providing a reliable and trusted source of medication information to the IBD Community
- 16 Not Every Disability is Visible - promoting accessible toilet signage to help raise awareness
- 17 Patient Information - supporting the re-printing and distribution of patient literature provided to hospitals
- 18 Precision Medicine - research study devising strategies to help patients identify benefits from certain drugs
- 19 Research - Research grants awarded - consolidated

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23 Restricted funds (continued)

- 20 Research – Medical Research Council support to fund early career researchers undertaking medical research
21 Sprint Campaign – raise awareness and understanding of IBD to support and empower a wider recognition of symptoms
22 Supported Self Management in IBD – programme for delivery of education and support to patients working with hospital IBD services in Scotland
23 Wales Project – compilation of a Welsh blueprint document, bringing all the findings of IBD Wales to date together which will give everyone in Wales, living with IBD, a much improved quality of life
24 Website Development work – Development of the new Crohns & Colitis UK website hub
25 Funds under £5k – grouping of small restricted funds.

	2021 Brought forward	Income	Expenditure	Transfers	2021 Carried forward
	£	£	£	£	£
National					
Chatbot	-	9,643	9,643	-	-
Communications and Digital	-	18,000	18,000	-	-
Community HCP awareness project	-	9,000	7,601	-	1,399
Gut Reaction	-	62,655	62,655	-	-
Facebook live	-	13,280	-	-	13,280
Health Foundation	-	167,585	42,041	-	125,544
Helplines	10,501	94,936	103,337	-	2,100
IBD Boost	14,074	-	7,677	-	6,397
IBD Nurses	57,065	43,199	91,916	-	8,348
In Their Shoes	24,864	3,603	3,603	-	24,864
Knowledge & Evidence support Helmsley	-	53,466	33,062	-	20,404
Margaret Ann Halls Legacy Fund	-	248,135	-	-	248,135
Not Every Disability is Visible	53,246	-	42,543	-	10,703
Patient & Public Involvement	3,500	-	3,500	-	-
Patient Information	-	112,549	43,234	-	69,315
Precision Medicine	-	64,500	62,500	-	2,000
Research	188,844	220,462	75,418	-	484,724
Research – Medical Research Council	-	324,742	324,742	-	-
Sprint Campaign	-	15,000	15,000	-	-
Supported Self Management in IBD	-	14,891	10,412	-	4,479
Total restricted funds	352,094	1,475,646	806,048	-	1,021,692

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2022

24 Analysis of Charity net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2022 are represented by:			
Fixed assets	483,341	-	483,341
Investments	2,443,582	-	2,443,582
Current assets	2,846,063	2,518,965	5,365,028
Current liabilities	(735,094)	(1,255,556)	(1,990,650)
Long term liabilities	-	(459,542)	(459,542)
Provisions for liabilities	(108,000)	-	(108,000)
	4,929,892	803,867	5,733,759
	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2021 are represented by:			
Fixed assets	608,170	-	608,170
Investments	2,255,722	-	2,255,722
Current assets	1,947,688	2,357,133	4,304,821
Current liabilities	(539,639)	(896,164)	(1,435,803)
Long term liabilities	-	(439,277)	(439,277)
Provisions for liabilities	-	-	-
	4,271,941	1,021,692	5,293,633

25 Related Party

Apart from the Gift Aid transfer of profits from NAACC Merchandise Ltd as detailed in Note 10, the recharged administration and merchandise (2021: £8,603) there are no other related party transactions in the year (2021 none).

At the year end the subsidiary owed the charity £18,740 (2021: the charity owed the subsidiary £39,549).

26 Gifts in kind

Crohn's & Colitis UK received gifts in kind during the year relating to the goods and services to a value of £94,022 (2021 £160,272).

This related to Google grants (US\$107,697 converted at \$1.21/£1 @ 31.12.22) £89,022 and also HR work at a value of £5k (2021: £25k).

The organisation would not have undertaken this work if the services had not been gifted. Consequently, these amounts have not been included in the financial statements as their value is not considered to be material.

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2022

27 Consolidated Statement of Financial Activities for the year ended 31 December 2021		Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
		£	£	£
Income :				
Donations and legacies	2	3,158,790	617,680	3,776,470
Charitable activities	5	708,135	8,800	716,935
Other trading activities	3	1,805,149	849,166	2,654,315
Investments	4	46,238	-	46,238
Other		16,170	-	16,170
Total income		5,734,482	1,475,646	7,210,128
Expenditure :				
Raising funds	9	1,661,931	-	1,661,931
Charitable activities:				
Grant making	11	127,587	319,501	447,088
Helplines		426,614	103,337	529,951
Knowledge and Information		153,992	79,796	233,788
Communications		254,563	27,643	282,206
Health Services & Quality Improvements		265,676	137,266	402,942
Campaigns		373,237	138,505	511,742
Networks & volunteering		82,674	-	82,674
Membership		616,090	-	616,090
Total expenditure	6	3,962,364	806,048	4,768,412
Net income before investment gains/(losses)		1,772,118	669,598	2,441,716
Gains/(losses) on investments	17	163,339	-	163,339
Net income		1,935,457	669,598	2,605,055
Transfers between funds	15	-	-	-
Net movement in funds		1,935,457	669,598	2,605,055
Reconciliation of funds:				
Total funds brought forward		2,336,484	352,094	2,688,578
Total funds carried forward		4,271,941	1,021,692	5,293,633

Administrative details

Board of Trustees, officers and senior leadership team

Vice Presidents

Rod Mitchell
Elaine Steven

Board of Trustees

Sue Cherrie resigned as Director and Chair on 5 May 2022
Jackie Craissati appointed as Director on 4 May 2022 and Chair from 6 May

Tom Reddy (Vice Chair)
Sarah Denselow (Hon Secretary) resigned on 5 May 2022
Graham Bell
Manpreet Dhesi appointed on 1 October 2022
Joanne Fillingham resigned on 31 January 2023
Lindsay Keir
Ashish Patel
Ian Patrick appointed on 1 October 2022
Amanda Quincey
Alice Rath resigned as Director on 4 May 2022
Justine Woolf

Co-opted Advisers

Dr Barney Hawthorne – Chief Medical Adviser
Isobel Mason – IBD Nursing Adviser

Senior Leadership Team

Sarah Sleet, Chief Executive
Andrew Adie, Director of Finance and Corporate Services
Ruth Wakeman, Director of Services, Advocacy and Evidence
Claire Walsh, Director of Income Generation and Marketing

Professional services

Auditors

Price Bailey LLP
3 Floor
24 Old Bond Street
Mayfair
LONDON
W1S 4AP

Solicitors

Debenhams Ottaway
Ivy House
107 St. Peter's Street
St. Albans
Herts AL1 3EW

Bankers

Principal bankers:

Lloyds Bank plc
36 Chequer Street
St. Albans
Herts AL1 3YQ

Other bankers:

CCLA
Senator House
85 Queen Victoria Street
LONDON
EC4V 4ET

Metro Bank
One Southampton Row
London, WC18 5HA

Close Brothers Treasury
10 Crown Plaza
London EC2A 4FT

Santander Corporate & Commercial
2 Triton Square,
Regent's Place,
London, NW1 3AN

For more information about who we are, what we do and how you can help, please get in touch.

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HATFIELD
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