



**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR YEAR ENDED
DECEMBER 2025**

Crohn's & Colitis UK – trading as
Crohn's & Colitis UK Registered Charity
No. 1117148 (England and Wales)
SCO38632 (Scotland) A company
limited by guarantee in England and
Wales No. 05973370

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A WELCOME FROM OUR CHAIR

2025 was a year of ambition and resilience for Crohn's & Colitis UK. In response to the growing needs of people affected by Inflammatory Bowel Disease, we spent much of the year bringing together an ambitious new strategy for launch in December. It's a blueprint for the charity's next decade: designed to transform care, support, and understanding of Crohn's and Colitis across the UK, with the needs of our community right at its core.

Alongside this excellent work, 2025 was also a year spent investing in our future. Demand for our services remained high and financial pressures across the voluntary sector continued to grow. Trustees and the executive team responded proactively, putting in place a balanced budget for 2026, alongside strengthened financial monitoring with a focus on sustainability. All this ensures the charity is well-positioned to deliver even greater impact in the years ahead.

We have continued to celebrate progress and deliver change for all those affected by Crohn's and Colitis. Highlights this year included the development of the National Primary Care Diagnostic Pathway for Lower GI Symptoms, helping people access timely, coordinated care, alongside our ongoing campaigns and community support. These achievements reflect the dedication of our staff, volunteers, and supporters.

Your generosity and unwavering support have made this. We are especially grateful for the incredible dedication of health care professionals, whose expertise, compassion and guidance are a cornerstone of the community we serve. We simply could not do this work without you, and we are immensely grateful. We are looking to the future with determination and optimism, committed to creating even greater change for people living with Crohn's and Colitis. Thank you for everything you continue to do to make our work possible.



Dr Jackie Craisatti MBE
Chair

A handwritten signature in black ink, which appears to read 'J Craisatti'.

WHO WE ARE

We're Crohn's & Colitis UK and we're changing what it means to live with these lifelong, incurable gut conditions. Around one in 120 people in the UK lives with Crohn's Disease or Ulcerative Colitis. That means there are over half a million of us navigating life with an unpredictable condition that could flare up at any time.

The impact can be devastating. The disruption often turns plans upside down, putting work and education on hold and relationships and wellbeing under strain.

No one should face that alone. That's where we come in.

OUR VISION: A world without Crohn's and Colitis.

OUR PURPOSE: We inform, empower and unite our community so people living with Crohn's and Colitis can lead better lives.

OUR VALUES: Ambitious. Compassionate. Stronger together.

STRATEGIC REPORT

2025: A YEAR OF CHANGE AND PROGRESS

We are here to support and empower everyone affected by Crohn's and Colitis and 2025 was a very busy year for the charity.

A diagnosis of Crohn's or Colitis is about so much more than physical health. People often face uncertainty, anxiety about symptoms, and disruption to education and work, alongside a need to make daily adjustments to manage fatigue, medication and diet. Our role is to ensure people have reliable information and practical tools. We spent 2025 right at the heart of a thriving and supportive community of people who understand exactly what it's like to live with one of the conditions. That understanding and sense of belonging is truly empowering and helps people feel confident as they navigate life after diagnosis.

Information and guidance

- Over 800,000 people accessed our information and support services during the year.
- Written resources were viewed approximately 2.5 million times.
- 35 resources were reviewed and updated and six new resources were created to reflect lived experience and clinical guidance.
- Over 20,000 printed booklets were distributed to healthcare professionals across 62 IBD services and NHS organisations to support conversations in clinical settings.
- Over 96% of people responding to our survey reported the information was helpful.

We also developed new tailored information, including resources for Black communities and for people growing older with Crohn's or Colitis, helping address gaps in representation and accessibility.

Digital tools and practical support

- Our digital tools, including the medicines tool, symptom checker and appointment preparation tools, were completed more than 60,000 times.
- A structured post diagnosis email series launched, with 2,260 people subscribing to receive eight guided sessions covering treatment, relationships, work, education and finances.

Helpline

Our Helpline provided confidential support via phone, email and live chat for people seeking reassurance or information. The service took 4554 calls in 2025, answered 1225 live chat requests, and responded to 1959 emails during the year. Users reported feeling reassured, clearer about next steps and more confident when advocating for their care after contact with the service.

- 98% of people asked about their experiences of the service said the team understood their needs and responded appropriately.
- 96% found the information helpful.
- 98% would recommend the Helpline to others.

Education and self-management

So much of life with Crohn's or Colitis takes place out of hospital or away from medical appointments and that's why self-management is so crucial. In 2025, we delivered online education webinars featuring healthcare specialists and people with lived experience.

- Nearly 900 people attended live sessions and a further 1,600 viewed recordings.
- 93% of the people who attended our popular diet webinar reported having an improved understanding of the role of food and diet after the session.

Community connection and peer support

Isolation is commonly reported by people living with Crohn's or Colitis. We therefore created opportunities for connection with others who truly understand what it's like to live with one of the conditions.

- 63 virtual social events were delivered with 640 attendees led by trained volunteers with lived experience.
- We supported more than 4,000 parents and families of children living with Crohn's and Colitis.
- Our Facebook Forum group for peer support and sharing experiences grew by over 17,000 people, bringing our year-end total to just under 87,000 members.

By bringing people together, we helped reduce isolation and enabled people to share coping strategies and practical advice.

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

Delayed diagnosis remains a significant issue for people with Crohn's and Colitis. Late diagnosis can lead to worsening symptoms, emergency admissions and avoidable surgery. We therefore worked to improve healthcare systems, pathways and clinical standards.

Policy and system change

- We called on policymakers across all four nations to ensure the needs of people living with Crohn's and Colitis were considered in service planning.
- We secured an Early Day Motion tabled by Andrew Snowden MP to raise awareness of Crohn's and Colitis in Parliament which was signed by 99 MPs, placing it among the ten most supported motions of the year.
- In England, Inflammatory Bowel Disease was one of only nine conditions included in the development of NHS Online Hospitals, with patient views informing decisions.
- We worked with the Department for Education in England to shape guidance for schools to provide support for children with IBD without waiting for a formal diagnosis.
- In Wales, we shared the views of IBD Nurses in improving patient care with the Chief Nursing Officer and helped shape goals for Welsh Government's Pharmacy Delivering a Healthier Wales strategy.
- In Scotland we influenced service planning, including successfully pushing for Crohn's and Colitis to be included in the long-term conditions framework and secured a motion with 60 MSP signatures, that's the backing of nearly half of all members at Holyrood.
- In Northern Ireland we worked with the Department of Health to work together on issues including workforce shortages, diagnostic delays and psychological support.

Lower GI Diagnostic Pathway – What's up with my gut?

During 2025 we focused on establishing the foundations needed to embed the National Primary Care Diagnostic Pathway for Lower GI Symptoms across the UK. The pathway, documented on the *What's Up with My Gut?* website, provides clear guidance for clinicians and hosts resources to support both patients and healthcare professionals in understanding and navigating lower GI symptoms.

A major achievement this year was securing and onboarding two funded early adopter pilot sites: one in Lothian, Scotland, and one in Portadown, Northern Ireland. These pilots were selected through an open tender process and commenced in late 2025. Their purpose is to test implementation in real primary care environments, understand practical barriers and enablers, and generate evidence that will guide wider rollout throughout 2026.

To support this work, we recruited two Clinical Champions aligned to each site. They began raising awareness of the pathway within local clinical communities and shaping workshop content for broader engagement activity. We also developed educational materials and undertook research with GPs to better understand the challenges clinicians face when applying the pathway in everyday practice.

Alongside this, initial steps were taken to explore how the pathway could be integrated into clinical IT systems, ensuring consistent use and easier access over time.

By helping clinicians recognise key symptoms and make timely referrals, the pathway has the potential to reduce delays and support earlier diagnosis. The work delivered in 2025 has put the essential building blocks in place, with more detailed implementation activity and evaluation continuing throughout 2026.

Improving standards of care

- In 2025, we continued to lead IBD UK, a partnership of professional and patient organisations working together to improve care and treatment for everyone affected by Inflammatory Bowel Disease.
- We brought together key members of the IBD UK Board to agree our future aspirations for this important alliance to serve the whole Crohn's and Colitis community.

IBD Nurse Programme

- Our IBD Nursing Programme supported 34 specialist nurses.
- The programme develops advanced knowledge, leadership and peer networks, improving patient outcomes and service delivery.
- We held four Nurse Community Days, three virtual and one in person, to support our IBD nurses to share expertise.

We want to drive world-class research into Crohn's and Colitis

Research is essential to improving treatment of Crohn's and Colitis, understanding what causes the conditions and – ultimately - finding a cure.

- In 2025 we invested £481,054 in four new research projects, made possible by the generosity of our donors and fundraising community.
- The studies covered a range of under researched areas, including understanding the increased risk of lymphoma in a small number of people with Inflammatory Bowel Disease and identifying safer and more effective ways to manage bowel urgency through non-invasive, symptom-focused approaches to care.

These projects are designed to improve day-to-day quality of life as well as long-term outcomes. Each study contributes to greater understanding of how the conditions develop, how they affect people and how treatment and care can be improved.

By enabling researchers to continue academic careers in Inflammatory Bowel Disease, we are strengthening the future research workforce and ensuring sustained progress in understanding and treating Crohn's and Colitis.

People at the heart of research

We have continued to involve people who are living with Crohn's and Colitis directly in shaping research priorities and design. Following consultation with our community, we relaunched our Patient and Public Involvement (PPI) Day in 2025, to strengthen collaboration between patients and researchers. This provides a dedicated space for researchers and people living with Crohn's or Colitis to share insights, discuss priorities and ensure studies reflect real-world needs.

Towards a cure

By bringing together patients, clinicians and scientists, we are helping to lay the groundwork for future discoveries. Our work ensures research is grounded in lived experience, informs healthcare practice and supports the development of improved treatments. Together these activities advance scientific knowledge, improve patient care and move us closer to a world where everyone living with Crohn's and Colitis has everything they need to live well, and for a future where nobody has to live with these conditions at all.

We want to transform understanding of Crohn's and Colitis

Seen, shared, spoken about

In 2025, the passion, courage and generosity of our community drove extraordinary impact for Crohn's & Colitis UK, helping to change perceptions, influence policy and put lived experience at the heart of national conversations. A standout moment was seeing our Ambassador Amy Dowden awarded an MBE by His Majesty The King at Buckingham Palace. We nominated Amy for the honour in recognition of her tireless advocacy. The Strictly Come Dancing star's MBE moment made headlines around the world with over 250 media mentions and 457 million impressions. She later designed T-shirts and tote bags embodying our World IBD Day theme of 'Courage'. This collaboration, in association with Everpress, raised £15,827 for the charity.

World IBD Day

As always, World IBD Day on 19th May presented an opportunity to raise awareness of the conditions on a grand scale. Our 'Courage' campaign recognised that living with Crohn's or Colitis requires daily resilience, whether managing symptoms, dealing with a diagnosis, attending appointments or simply navigating everyday life.

Campaign activity included email communications, social media storytelling, and maximising our social channels with the help of the Amy Dowden merchandise collaboration supported by our influencers and Ambassadors. We also used targeted advertising directing audiences to a dedicated information landing page, virtual social events, case studies, volunteer-led awareness activity and healthcare professional engagement packs.

- 10,745 people viewed our World IBD Day campaign landing page online
- 7,046 viewed our online toolkit (that's a 28.5% increase on 2024)
- Over 366,000 campaign emails were delivered in total
- Our World IBD Day activity reached 1,995,678 people on social media
- This resulted in 82,238 social media engagements around World IBD Day
- We used the moment to launch our new Threads channel which reached 12,100 followers by year end
- We secured local and national media coverage

Awareness Week: How It Feels

During Crohn's & Colitis Awareness Week (1–7 December), we launched 'How It Feels', a nationwide campaign shaped by our community's lived experience. Social media posts about the campaign were seen 9.2 million times, with 1.6 million people liking, sharing and commenting on our channels. How it Feels also appeared across the UK

in a big way: in newspapers, on bus shelters and in shopping centres, making our messages impossible to ignore thanks, in large part, to a generous corporate sponsor.

People living with Crohn's or Colitis, and those who support them, shared what it really feels like to live with these invisible conditions. Not just the hospital visits and medication, but the emotional toll. The anxiety. The exhaustion. The impact on work, relationships and confidence.

We also continued to share honest conversations through Crohn's & Colitis UK: The Podcast, where Ambassadors Jordon Cox and Natalie-Amber Freegard spoke openly about life with Inflammatory Bowel Disease. Clips of the episodes reached over 250,000 people on social media and TV money expert Jordon's story was featured in multiple national publications and broadcast media, generating over 100 million impressions and a major interview on ITV's flagship This Morning programme.

Some key stats:

- Out of home advertising appeared in 183 locations and across 3,095 sites thanks to the generosity of Bauer Media
- 13,779,077 advert plays
- 1.79 million completed listens to digital audio advertising
- We also had almost 45,000 website views during the campaign period, a 300% increase from Awareness Week 2024
- Virtual social and Local Network in-person awareness, social and education were events delivered across the week by our volunteers
- 103 healthcare professional engagement packs requested
- 1,267 community members took campaigning action
- Crohn's & Colitis UK community member Lucy Dare's experience after years of misdiagnosis was the subject of a major news feature in conjunction with the Press Association, leading to 63 million impressions across media outlets.
- Several MPs wore our new Crohn's & Colitis UK badges during Prime Minister's Questions, increasing visibility of the charity and the conditions in Parliament.

Amplifying voices

These major awareness events were just two highlights in a busy year of letting people know exactly what we do, what it's really like to live with these conditions and why we are so desperately needed by those living with Inflammatory Bowel Disease. We featured prominently in the media throughout the year, and the importance of toilet access continued to be a recurring theme in our coverage. Crohn's & Colitis UK campaigners appeared on BBC and ITV news programmes to discuss the issue.

In Scotland, meanwhile, former professional rugby player Iain Sinclair, who underwent life-changing Colitis surgery in 2013, made headlines and history when he became the first person ever to swim the length of the Caledonian Canal. Iain's Sea2Sea swim, a remarkable 60-mile endurance challenge from Fort William to Inverness, raised over £87,500 to be shared between Crohn's & Colitis UK and two other charities.

Our content on social media was seen 56 million times in 2025, roughly the equivalent of reaching the entire UK adult population! Furthermore, an additional 23,000 people joined our online community, making our following almost half a million strong across all of our channels. Together, this growing community is helping make Crohn's and Colitis more visible and better understood.

THIS IS POSSIBLE BECAUSE OF OUR SUPPORTERS

2025 income £8.1m (2024 £8.4m)

In 2025, our phenomenal supporters went above and beyond yet again. Despite growing pressures on the voluntary sector and a tricky financial climate everywhere making it a difficult year for fundraising, income and support from our Corporate Partners nearly doubled last year.

We are very grateful to all our Partners for their invaluable support in raising funds and awareness across our work.

Notable mentions include Morson Group, whose fundraising efforts - including bake sales, golf days and monopoly board challenges - resulted in donations worth over £135,000. We are hugely grateful to them.

Meanwhile MV Kelly's staff supported our vital work by hosting quiz nights and other staff fundraisers. They also raised awareness by having our logo added to their fleet of vehicles, showing real collaboration.

AXA XL funded a two-year grant for our Patient Education Services. We are so delighted to be working with them and look forward to doing more in 2026.

We have a longstanding relationship with the team at PB Mortgages and their dedication to fundraising for us is second to none. In 2025, Pam supported us with a fantastic charity party and got a huge team together to run the Edinburgh Marathon for us.

With special thanks to:

- AbbVie - AbbVie provided arm's length partial funding to support the provision of patient information services.
- Amgen - the cost for staff to attend the ECCO (European Crohn's and Colitis Organisation) conference was part-funded by Amgen Limited.
- Arthur J. Gallagher
- AXA XL
- Bauer Media
- BTTC Group
- Circle Development
- Citibank International Limited
- Complete Holdings Ltd
- Eli Lilly
- Everpress

- Johnson & Johnson
- Live Nation
- Morson Group
- MV Kelly
- Neil & Barker
- Parexel
- PB Mortgages
- Peter Roberts Caravans
- Pharmacosmos
- QuoStar Solutions Ltd
- Sandoz
- Takeda
- Wilkinson Sword Ltd

We would also like to thank DLA Piper LLP who have continued to provide much valued and appreciated pro bono support for all teams across CCUK. We appreciate all pro bono support, including Gatenby Sanderson who supported with their pitch academy training.

In 2025, legacy income accounted for 20 per cent of our total income. We honour the memory of all those supporters who shared our vision of a world without Crohn's and Colitis and who left a gift in their Will as a special way to continue supporting our work towards that vision.

In 2025, 136 supporters told us that they have already written a gift to Crohn's & Colitis UK into their Will, or intend to do so when they write or update their Will. We also sent out 304 packs to supporters asking for more information about leaving a gift in their Will.

We offer our sincere thanks to all the Trusts, Foundations, and Major Donors whose generous contributions — including those who prefer to remain anonymous — have helped us raise nearly £700,000.

We gratefully acknowledge the major grants from the Jon Moulton Charity Trust and the Albert Gubay Charitable Foundation that enabled two of our pioneering research projects, as well as the essential support from Garfield Weston and the Boltini Trust towards our Information Service. The Leona M. and Harry B. Helmsley Charitable Trusts support has been vital in enabling us to deliver the Lower GI Diagnostic Pathway and patient Toolkit, and exciting progress was made in the year on this project thanks to their support.

With special thanks to:

- Andrew Edwards
- Angus McLean

- Basil Samuel Charitable Trust
- Bill Brown's 1989 Charitable Trust
- Boltini Trust
- Du Brow Charity
- February Foundation
- Garfield Weston Foundation
- Iain Sinclair
- Jon Moulton Charity Trust
- Matthew Mason
- Pettigrew Charitable Trust
- Roger Jefcoate CBE DL
- Schuh Trust
- Sir Samuel Scott of Yews Trust
- The Albert Gubay Charitable Foundation
- The Amateurs Trust
- The Grace Trust
- The Leona M. and Harry B. Helmsley Charitable Trust
- The Pilkington Charities Fund
- The Tom Clarke Foundation
- Tom and Sheila Springer Charity

In 2025, our phenomenal supporters once again went above and beyond as events and community fundraisers raised £2.69 million with their considerable efforts

The London Marathon 2025 brought together a team of 140 charity and own-place participants, raising over £207,000, whilst the increasingly popular Edinburgh Marathon Festival saw our largest team to date, with 76 runners raising almost £50,000.

Virtual fundraising continues to be a powerful and flexible way for people to get involved. A total of 6,893 participants took part in a wide range of virtual events, including My WALK IT, Big Winter Workout and RUN 60, alongside new and exciting additions such as 31 Strong and Big Summer Skip. These challenges offered inclusive and accessible ways for supporters to take part in ways that suited them, raising more than £750,000 between them.

Out in communities across the UK, supporters organised their own fundraising activities with creativity and passion. These ranged from incredible once-in-a-lifetime achievements, such as Iain Sinclair's Sea2Sea Great Caledonian Swim, to football matches, golf days, local 10Ks, raffles, coffee mornings, birthday fundraisers and everything in between.

We are deeply grateful to everyone who donated, fundraised or took on a challenge in 2025. It is this remarkable generosity, energy and commitment that continues to make everything we do for people living with and affected by Crohn's and Colitis, possible.

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 holds 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 2025 we received ten complaints, representing a small minority of our interactions.

We employ two professional fundraising organisations to recruit payroll giving regular donors, and partner with third party platforms, such as JustGiving, to enable online fundraising. In 2025 we started working with a new external telemarketing agency, Return Fundraising, on a telephone fundraising campaign. The campaign ran from July to November and recruited 639 new regular givers. Our lottery and raffles are licensed 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.

PLANNING FOR THE FUTURE

Much of 2025 was spent laying strong foundations on which to build the charity's future as we work towards our vision of a world without Crohn's and Colitis. Enabling the Future, a key organisational transformation project, was at the cornerstone of that work. We looked at ways of working, engaging colleagues across the organisation to help shape a clear and sustainable plan for the future. We have strengthened our foundations and are positioned to work more effectively and collaboratively. This transformation ensures we are better equipped and united in our shared purpose to improve lives for everyone affected by Crohn's and Colitis.

Our vision for a decade of change

Our new 2026-36 strategy is about driving and investing in progress and improving the lives of everyone affected by Crohn's and Colitis. Here's how we're going to do it.

1. We'll Transform Understanding of Crohn's and Colitis

We're educating the public and healthcare professionals to spot and act on the signs and symptoms of Crohn's and Colitis. By raising awareness of the full impact these conditions have on people's lives and campaigning for a more inclusive UK, we aim to make Crohn's and Colitis visible, understood, and taken seriously.

2. We'll Unite Researchers, Patients and Healthcare Professionals to Set Out a Roadmap to a Cure

We're bringing together researchers, patients, and healthcare professionals to accelerate progress, fund research, share knowledge globally, and translate findings into practical improvements for people living with Crohn's and Colitis. By 2036, patients will be at the heart of a collaborative research landscape, accelerating progress globally and bringing better tests, new treatments and a cure within sight.

3. We'll Drive Improvements in Diagnosis, Treatment and Care

We're transforming care across the UK, amplifying patients' voices, and supporting healthcare professionals with expert training and guidance. Our goal is to make diagnosis faster, treatments personalised and holistic, and care more consistent and accessible. Everyone should have fast access to clear, helpful information, with no one left fighting for the care they need.

4. We'll Support People to Live Well

We're empowering people with Crohn's and Colitis to live full lives by providing guidance and breaking down barriers to support. We are doing this so that by 2036, a diagnosis of Crohn's or Colitis will no longer mean living in fear. People will feel confident to study, work, travel, and build relationships because society will show compassion and inclusivity. Our community will be strong and connected. No one will face Crohn's or Colitis alone.

The future starts now: what we will do in 2026

2026 marks the first year of delivering our new ten-year Strategic Ambition, a defining moment as we focus on reach, impact and what matters most to people with Crohn's and Colitis. Our priorities for the year reflect deliberate choices that build on existing work and lived experience.

This year, we will strengthen understanding of Crohn's and Colitis among the public, employers, healthcare professionals and decision-makers. We will roll out our refreshed brand and create consistent messages and statistics. Our long-term awareness framework, the continued development of 'How it Feels', and authentic storytelling will help ensure that lived experience shapes everything we say and do.

At the same time, we will build the partnerships and evidence needed to drive progress in research, diagnosis and care. We will launch our new Research Strategy, introduce fresh research calls, and strengthen collaboration across the research community. To improve care, we will formalise our role in hosting the IBD UK Alliance, revitalising collaboration with its 16 key member organisations to drive forward a new quality improvement hub for healthcare professionals. We will deliver our health inequalities work and support the rollout of the Lower GI Diagnostic Pathway, alongside refreshed clinical networks and engagement with key decision-makers across the UK.

We will also evolve our support offer and continue to invest in the foundations for long-term impact. Work this year includes designing a sustainable Helpline model, reshaping volunteering, developing services for children, young people and underserved groups, and delivering new digital education. Alongside this, we will strengthen our data, digital and technology systems and grow our income through new events, partnerships and supporter pathways. These improvements will ensure we continue to deliver our ambition with confidence, resilience and integrity.

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. SCO38632 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

Four Trustees stepped down from the Board in 2025; Tom Reddy, Graham Bell, Justine Woolf and Manpreet Dhesi. We would like to take this opportunity to thank them again for their passion and dedication to improving the lives of everyone affected by Crohn's and Colitis. We were delighted to welcome five new Trustees in their place; Samuel Chivers, Colin Williams, Rosie Cook, Iain Kemp and Amelia Ehren. The constitution provides for a Board of Trustees comprising at least seven and not more than 12 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 we aim to continue the existing diverse representation on our Board, as well as that of people with lived or family experience of IBD. Trustees 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. 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 four committees of the Board in 2025: Finance and Audit, People and Organisational Development, Remuneration, and Research Strategy and Funding.

In 2025 the charity's Young Adults Advisory Panel continued to provide vital insight from the young adults' perspective to the Board of Trustees. The panel inputs into the charity's strategy and programmes of work, using their lived experience to improve our services for young people with Crohn's and colitis. The Panel comprises 12 individuals all aged 18 to 28 years. Paige Karadag was the Vice Chair and then appointed as Chair in April 2025 following Amelia Ehren's resignation who held the post as Chair from 2022 to 2024.

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. In 2025, we held four Board meetings and two strategy days.

Members

Members are at the heart of Crohn's & Colitis UK. By the end of 2025, our membership was just over 56,000 people. The charity continues to support a significant proportion of people living with Crohn's or Colitis across the UK. Members accessed information, support and opportunities to connect through *Connect* magazine and dedicated member communications, helping people feel informed and part of a wider community.

Our Annual General Meeting was held online on 19 July 2025, enabling members from across the UK to take part. Some 223 members joined the meeting, which provided an opportunity to hear about the charity's work, ask questions and engage directly with trustees and senior staff. A guest presentation from Professor Christine Norton explored research into fatigue, pain and urgency in Inflammatory Bowel Disease and highlighted the ongoing need for holistic support and symptom management.

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. We were fortunate to have around 970 volunteers registered with the charity in 2025.

EMPLOYEES

The charity began the year with 102 staff and ended with 93, with an average of 98 throughout the year, supporting the delivery of the charity's growing ambitions.

We remain committed to providing fair and equal opportunities to all applicants and employees. Our aim is to ensure that our employment practices are inclusive and fair, supporting a respectful and positive workplace,

Equality, Diversity and Inclusion (EDI)

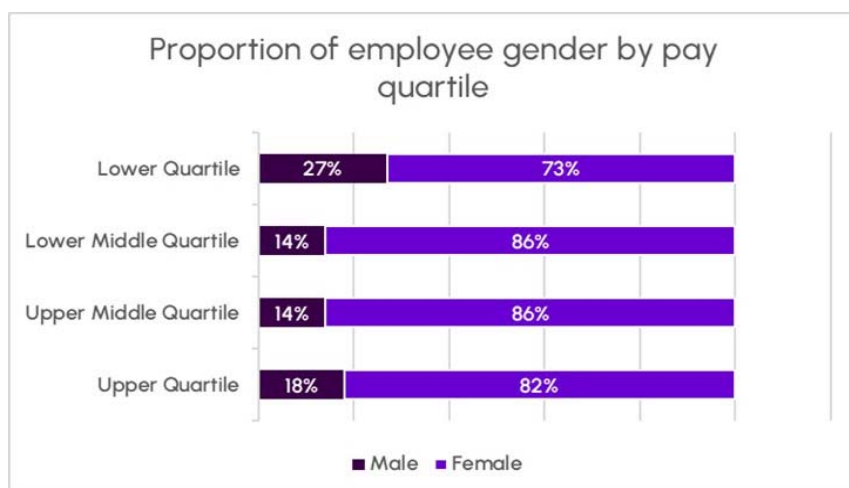
The charity continues to strengthen its approach to EDI by broadening recruitment reach to support fair and unbiased decision-making. Job descriptions are reviewed to ensure they contain only essential requirements, and consistent scoring frameworks are used throughout recruitment to promote objectivity.

We also ensure applicants and staff are supported through reasonable adjustments, with information provided from the outset in recruitment materials. Senior leaders remain visibly committed to advancing EDI, and strong employee disclosure rates allow us to monitor ethnicity data annually and track progress in building a more diverse workforce.

As of December 2025, 87.85% of staff identified as White ethnicity, with 80.5% identifying specifically as English, Welsh, Scottish or Northern Irish. The charity's focus continues to be on proactively increasing diversity and strengthening representation across the organisation.

Gender Pay Reporting

We monitor our gender pay and have included a chart to show the gender split across our four pay sectors for 2025 with, the upper quartile being the highest-paid category. Across all pay quartiles, females represent the majority of employees and remain highly represented in the upper quartile. This distribution reflects the organisation's predominantly female workforce across all pay levels.



RISK REVIEW

Understanding and managing risk

Our Trustees have a responsibility to oversee the work of the charity, and also understand what could prevent us from achieving our mission. Managing risk is therefore an essential part of how we protect the charity's long-term sustainability and ensure we continue to deliver for people living with Crohn's and Colitis.

Throughout the year, the Leadership Team maintains both a comprehensive operational risk register and Board risk heat map which is reviewed regularly by the Finance and Audit Committee and discussed by the Board of Trustees. This enables us to identify significant risks early, assess their potential impact, and take appropriate action to reduce their likelihood or mitigate their consequences.

The risks we focus on at Board level are significant cross-organisational risks which, if realised, could materially affect our finances, reputation, compliance or ability to deliver our strategy.

Key areas of risk in 2025

Financial resilience and sustainability

Like many charities, we operate in an uncertain economic environment. Fluctuations in income, changes in donor behaviour and wider sector pressures present ongoing challenges. We continue to strengthen financial oversight, diversify income streams and plan carefully to ensure we can protect core services and invest in our long-term strategy.

Organisational planning and delivery

Delivering our ambitious 2026–36 strategy requires strong internal systems and effective coordination across teams. We continue to monitor risks relating to business continuity, infrastructure and organisational planning to ensure our strategy, resources and delivery remain aligned.

People, culture and leadership

Our staff and volunteers are central to our impact. Maintaining a positive, inclusive culture, clear accountabilities and effective leadership is essential to organisational performance. We remain attentive to risks that could affect morale, collaboration or delivery capacity.

Compliance, safeguarding and reputation

As a national charity working with partners across healthcare, research and the corporate sector, maintaining public trust is critical. We operate within a clear governance framework, adhere to recognised standards, and prioritise safeguarding and data protection. These areas remain under close oversight throughout the year.

Strategy and external environment

The healthcare and political landscape continues to evolve. We monitor external developments to ensure our strategy remains responsive to the needs of our community and aligned with wider health system priorities.

Cyber security

The increasing frequency and sophistication of cyber threats means cyber security remains a significant risk to our organisation and in general. This could lead to data breaches, operational disruption, financial loss, and reputational damage. To mitigate this risk, we implement mandatory staff training and awareness programmes, regular incident reporting reviews, and ongoing phishing simulations and penetration testing of core systems. In addition, multi-factor authentication is in place across most applications, activity is continuously monitored in partnership with our contracted IT provider, and a specialist cyber insurance policy is maintained to provide further protection.

Risk summary

While risk cannot be eliminated entirely, the Trustees are satisfied that appropriate systems, controls and oversight are in place. By actively identifying and managing risk, we strengthen the charity's resilience and ensure we remain focused on what matters most: improving lives for everyone affected by Crohn's and Colitis.

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.

2025 Results

During 2025 the charity made a planned deficit of £1.5 million (2024: £0.2 million) split between an unrestricted funds deficit of £1.3 million (2024: £0.4 million) and restricted funds deficit of £0.2 million (2024 surplus: £0.2 million). We were able to plan for a deficit having achieved surpluses across a number of years previously in order to build an investment plan for our strategic objectives.

Income was slightly reduced on the previous year with 2025 at £8.1 million (2024: £8.4million).

In terms of expenditure, we planned an increase in expenditure in Early Diagnosis and Quality improvements, including work related to the National Primary Care Diagnostic Pathway for Lower GI Symptoms, resulting in a total expenditure increase for 2025 to £9.4 million (2024 £8.7million).

Reserves Policy

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

Total reserves fell to £3 million (2024: £4.4 million) after the planned deficit for the year.

The charity holds restricted funds to the value of £0.2 million (2024: £0.5 million), which may only be used in accordance with specific restrictions imposed by the donor.

The charity also holds unrestricted funds to the value of £2.7 million (2024: £4 million) of which £0.4 million (2024: £0.3 million) 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 – Assets in this area have now been fully written off.

- 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 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 £1.2m. 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.

Cash and Investments

The liquid funds of the charity are represented by cash deposits of £0.5 million (2024: £0.8 million) including £0.2 million (2024: £0.2 million) held by our Local Networks, and investments of £1.7 million (2024: £2.8 million) held in a charity restricted ethical fund managed by CCLA Investment Management. At the year-end there was £1.6 million (2024: £1.1 million) 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. 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 undertake regular benchmarking of salaries against the market.

Salaries of the Senior Leadership Team

The salary of the CEO is agreed by the Board of Trustees, taking 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. A number of grants were awarded in 2025 totalling £2,982 (2024 £4,070).

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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period. In preparing these financial statements, the directors are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP (2019)
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements
5. 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 and group'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 group 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 13 May 2026 and signed on their behalf by: Dr Jackie Craissati MBE - Chair of the Board of Trustees.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF CROHN'S & COLITIS UK

For the year ended 31 December 2025

Opinion

We have audited the financial statements of Crohn's and Colitis UK (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2025 which comprise of the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group 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 2025, 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's 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 the 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 the 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 our 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 requires 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 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's 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 the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>

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)

For and on behalf of:

Price Bailey LLP
Chartered Accountants & Statutory Auditors
24 Old Bond Street
Mayfair
London
W1S 4AP

Date: 29 May 2026

FINANCIAL STATEMENTS

Crohn's & Colitis UK
Consolidated Statement of Financial Activities
Including income and expenditure
For the year ended 31 December 2025

	Note	Unrestricted funds (inc. designated funds note 22) £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income :					
Donations and legacies	2	3,866,588	433,727	4,300,315	4,323,459
Charitable activities	5	936,168	6,903	943,071	914,068
Other trading activities	3	2,541,268	127,095	2,668,363	3,030,017
Investments	4	215,590	-	215,590	176,773
Other		1,466	-	1,466	1,267
Total income		7,561,080	567,725	8,128,805	8,445,584
Expenditure :					
Raising funds	10	3,294,733	-	3,294,733	3,029,879
Charitable activities:					
Research	12	87,217	651,039	738,256	731,139
Helplines		538,748	27,325	566,073	474,499
Knowledge and Information Communications		562,658	162,127	724,785	758,784
Early Diagnosis		1,059,474	-	1,059,474	920,714
Evidence and Insight		40,672	232,783	273,455	187,906
Quality Improvements		398,978	-	398,978	314,709
Campaigns		754,189	27,516	781,705	649,399
Networks & volunteering		606,620	(7,959)	598,661	575,147
Membership		81,711	-	81,711	83,532
		946,762	-	946,762	946,468
Total expenditure	6	8,341,762	1,092,831	9,434,593	8,672,176
Net income before investment gains/(losses)		(780,682)	(525,106)	(1,305,788)	(226,592)
Gains/(losses) on investments	18	(184,469)	-	(184,469)	73,753
Net income		(965,151)	(525,106)	(1,490,257)	(152,839)
Transfers between funds	16	(322,411)	322,411	-	-
Net movement in funds		(1,287,562)	(202,695)	(1,490,257)	(152,839)
Reconciliation of funds:					
Total funds brought forward		3,991,334	451,083	4,442,417	4,595,256
Total funds carried forward		2,703,772	248,388	2,952,160	4,442,417
		Note 23	Note 24		

The Statement of Financial Activities includes all gains and losses in the year. All of the above amounts relate to continuing activities. The net (deficit) of the Charitable Company for the year was £(1,490,257) (2024 deficit £(152,839)).

Crohn's & Colitis UK
Balance Sheet
For the year ended 31 December 2025

	Note	Group*		Charitable Company	
		2025 £	2024 £	2025 £	2024 £
Fixed assets					
Intangible assets	17	-	238	-	238
Tangible assets	17	166,494	203,328	166,494	203,328
Investment	18	1,677,408	2,761,363	1,677,408	2,761,364
Total Fixed Assets		1,843,902	2,964,929	1,843,902	2,964,930
Current assets					
Debtors	19	1,904,057	2,361,661	1,939,638	2,389,242
Cash at bank and in hand	20	2,081,940	1,943,912	2,007,893	1,874,892
Total Current Assets		3,985,997	4,305,573	3,947,531	4,264,134
Liabilities					
Creditors: amounts falling due within one year	21	(2,278,692)	(2,181,830)	(2,240,226)	(2,140,392)
Net current assets		1,707,305	2,123,743	1,707,305	2,123,742
Total assets less current liabilities		3,551,207	5,088,672	3,551,207	5,088,672
Creditors: amounts falling due after one year	21	(541,047)	(588,255)	(541,047)	(588,255)
Provisions for liabilities	22	(58,000)	(58,000)	(58,000)	(58,000)
Total net assets		2,952,160	4,442,417	2,952,160	4,442,417
The funds of the charity					
Unrestricted funds	23				
Designated funds held nationally		164,637	145,656	164,637	145,656
Designated funds held by Networks		200,036	197,155	200,036	197,155
General Reserve Fund held nationally		2,339,099	3,648,523	2,339,099	3,648,523
Total unrestricted funds		2,703,772	3,991,334	2,703,772	3,991,334
Restricted funds					
Held nationally	24	248,388	451,083	248,388	451,083
Total restricted funds		248,388	451,083	248,388	451,083
Total charity funds		2,952,160	4,442,417	2,952,160	4,442,417

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 13 May 2026 and signed off by the Chair, Jackie Craissati:



Jackie Craissati, 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 2025

	Group*		Charitable Company	
	2025 £	2024 £	2025 £	2024 £
Cash flows from operating activities				
Net cash provided by (used in) operating activities	<u>(930,181)</u>	<u>(436,520)</u>	<u>(935,208)</u>	<u>(450,371)</u>
Cash flows from investing activities:				
Investment income	215,590	176,773	215,590	176,773
Purchase of fixed assets	(46,868)	(14,939)	(46,868)	(14,939)
Sale/(purchase) of investments	899,487	-	899,487	-
Net cash provided by (used in) investing activities	<u>1,068,209</u>	<u>161,834</u>	<u>1,068,209</u>	<u>161,834</u>
Change in cash and cash equivalents in the year	138,028	(273,786)	133,001	(288,537)
Cash and cash equivalents at 1 January	1,943,912	2,217,698	1,874,892	2,163,429
Cash and cash equivalents at 31 December	<u><u>2,081,940</u></u>	<u><u>1,943,912</u></u>	<u><u>2,007,893</u></u>	<u><u>1,874,892</u></u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net income/(expenditure) for the year (as per the SOFA)	(1,490,257)	(152,839)	(1,490,257)	(152,839)
Depreciation charges	83,932	125,872	83,932	125,872
Unrealised (gains)/losses on investments	184,469	(73,753)	184,469	(73,753)
Investment income	(215,590)	(176,773)	(215,590)	(176,773)
Loss/(profit) on the sale of fixed assets	6	-	6	-
(Increase)/decrease in debtors	457,605	(141,123)	456,918	(140,902)
Increase/(decrease) in creditors	49,654	(17,004)	45,314	(31,976)
Net cash provided by (used in) operating activities	<u>(930,181)</u>	<u>(435,620)</u>	<u>(935,208)</u>	<u>(450,371)</u>
Analysis of cash and cash equivalents				
Cash in hand	494,664	893,073	420,617	824,053
Cash on deposit	1,587,276	1,050,839	1,587,276	1,050,839
Total cash and cash equivalents	<u><u>2,081,940</u></u>	<u><u>1,943,912</u></u>	<u><u>2,007,893</u></u>	<u><u>1,874,892</u></u>
Analysis of changes in net debt				
Cash and Cash equivalents brought forward	1,943,912	2,217,698	1,874,892	2,163,429
Cash flows	<u>138,028</u>	<u>(273,786)</u>	<u>133,001</u>	<u>(288,537)</u>
Cash and Cash equivalents carried forward	<u><u>2,081,940</u></u>	<u><u>1,943,912</u></u>	<u><u>2,007,893</u></u>	<u><u>1,874,892</u></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 2025

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.
Donations received are treated as unrestricted funds unless they are specifically designated by the donor.
- iv)
- 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.
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.
- iv)
- 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 2025

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.

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

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 18 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
Notes to the Accounts
For the year ended 31 December 2025

2	Donations and legacies			2025	2024
				£	£
	Donations from members			206,406	197,804
	Donations to Local Networks			46,165	58,123
	Donations Gifts in Kind			220,300	135,558
	Other donations (incl. Trusts, In memoriam, Payroll Giving)			<u>2,241,696</u>	<u>2,367,572</u>
				2,714,567	2,759,057
	Legacies				
	Unrestricted			1,585,748	1,564,402
				<u>4,300,315</u>	<u>4,323,459</u>
3	Income from other trading activities			2025	2024
				£	£
	National fundraising			2,589,190	2,963,931
	External turnover of trading subsidiary			79,173	66,086
				<u>2,668,363</u>	<u>3,030,017</u>
4	Investment income and interest			2025	2024
				£	£
	Other Interest:				
	Charity investment income			159,462	78,396
	Charity bank interest			56,128	98,377
				<u>215,590</u>	<u>176,773</u>
5	Income from charitable activities			2025	2024
				£	£
	Subscriptions			943,071	914,068
				<u>943,071</u>	<u>914,068</u>
6	Expenditure on charitable activities				
		Direct	Direct	Support	Total
		staff	other	costs	Total
		costs	costs		2025
		£	£	£	£
	Raising funds (note 10)	1,397,060	1,488,184	409,489	3,294,733
	Charitable activities				
	Grant making (note 12)	252,311	474,966	10,979	738,256
	Helplines	484,891	13,362	67,820	566,073
	Knowledge and Information	457,149	196,806	70,830	724,785
	Evidence and insight	246,548	75,981	46,449	368,978
	Early diagnosis	-	268,335	5,120	273,455
	Communications	543,819	293,321	133,372	970,512
	Communications - Gifts in kind	-	88,962	-	88,962
	Quality Improvements	560,815	125,949	94,941	781,705
	Campaigns	303,702	218,596	76,363	598,661
	Networks & Volunteering	60,563	10,862	10,286	81,711
	Membership costs	416,708	410,871	119,183	946,762
		<u>4,723,566</u>	<u>3,666,195</u>	<u>1,044,832</u>	<u>9,434,593</u>
		(note 7)		(note 8)	
				<u>8,672,176</u>	

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

6 Expenditure on charitable activities (continued)

2024 Comparative	Direct staff costs	Direct other costs	Support costs	Total 2024
	£	£	£	£
The comparative from last year is detailed below				
Raising funds (note 10)	1,270,982	1,339,755	419,142	3,029,879
Charitable activities				
Grantmaking (note 12)	241,558	470,438	19,143	731,139
Helplines	390,366	26,140	57,993	474,499
Knowledge and Information	468,734	204,041	86,009	758,784
Evidence and insight	183,993	86,662	44,054	314,709
Early diagnosis	-	169,068	18,838	187,906
Communications	513,354	161,894	109,908	785,156
Communications (Gifts in kind)	-	87,121	48,437	135,558
Quality Improvements	315,209	261,793	72,397	649,399
Campaigns	321,087	177,633	76,427	575,147
Networks & Volunteering	54,077	17,762	11,693	83,532
Membership costs	390,587	423,392	132,489	946,468
	<u>4,149,947</u>	<u>3,425,699</u>	<u>1,096,530</u>	<u>8,672,176</u>

7 Staff costs

	2025	2024
	£	£
Wages and salaries	4,014,782	3,566,698
Social security costs	478,105	375,529
Pension costs	230,679	207,720
	<u>4,723,566</u>	<u>4,149,947</u>

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

	2025	2024
	No.	No.
Charitable activities		
Direct	48	49
Support	21	17
Cost of generating funds	29	30
	<u>98</u>	<u>96</u>

The charity has 970 (2024 -1000) volunteers

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

7 Staff costs (continued)

Key management compensation

Operational management of the charity is overseen by the Chief Executive, supported by a Senior Leadership Team of six (2024: four). There were however several personnel changes in the year with three departures, and three joiners (including two interim positions). Total remuneration, including pension costs in 2025 was £599,501 (2024: £322,300).

One member of staff was paid more than £130,000 and less than £140,000 in the year (2024: none).

One member of staff was paid more than £110,000 and less than £120,000 in the year (2024: none).

One member of staff was paid more than £90,000 and less than £100,000 in the year (2024: none).

Two members of staff were paid more than £70,000 and less than £80,000 in the year (2024: none).

One member of staff was paid more than £60,000 and less than £70,000 in the year (2024: one).

Pension contributions in respect of these staff members totalled £26,102 (2024: £20,866).

During the year £144,172 (2024 : £55,418) termination payments were made to employees including: redundancy, PILON and ex-gratia payments

8 Support Costs	2025	2024
	£	£
Other staff related costs	236,372	226,369
Premises costs	262,413	277,033
Office operating costs	495,514	515,103
Governance Legal Gifts in Kind	-	48,437
Governance costs	<u>50,533</u>	<u>29,588</u>
	<u>1,044,832</u>	<u>1,096,530</u>
Included in support costs are the following:		
Amortisation of intangible fixed assets	237	40,639
Depreciation of tangible fixed assets	83,695	85,233
Property rental and service charges	<u>193,921</u>	<u>192,540</u>

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

9 Net incoming/(outgoing) resources for the year - Group

This is stated after charging:-	2025	2024
	£	£
Depreciation and amortisation	83,932	125,872
Operating Leases	195,278	196,481
Auditors' remuneration - Crohn's & Colitis UK	22,292	23,640
Auditors' remuneration - NACC Merchandise Ltd	7,050	6,500

10 Direct cost of generating funds

	2025	2024
	£	£
External costs of trading subsidiary	41,847	35,634
National fundraising direct costs	3,252,886	2,994,245
	<u>3,294,733</u>	<u>3,029,879</u>

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

11 Trading Subsidiary

The charity has a wholly owned trading subsidiary NACC Merchandise Limited, a company incorporated in England & Wales Reg. no. 03297441. The registered office is that shown for CCUK. The company sells Christmas cards and other products. The company transfers its taxable profits to the charity and has a balance sheet of capital and reserves of £1. A summary of the trading results of the company is shown below. Audited accounts have been filed with the Registrar of Companies.

	2025 £	2024 £
Profit and loss account		
Turnover	79,173	66,086
Cost of sales	(34,547)	(28,985)
	<hr/>	<hr/>
Gross profit	44,626	37,101
Administrative expenses	(12,300)	(11,649)
Net Profit/(loss) on ordinary activities	32,326	25,452
Amount gift aided to Crohn's & Colitis UK	(32,326)	(25,452)
	<hr/>	<hr/>
Net Profit for the year	-	-
	<hr/>	<hr/>
Retained profit brought forward	-	-
	<hr/>	<hr/>
Retained profit carried forward	-	-
	<hr/>	<hr/>

12 Grant making expenditure - Research

	2025 £	2024 £
Medical research	481,054	480,020
Other - Local Grants made by Networks	2,982	4,074
Grants written back in year	(132,727)	(59,740)
	<hr/>	<hr/>
Direct costs of grant making process	351,309	424,354
	<hr/>	<hr/>
	386,947	306,785
	<hr/>	<hr/>
	738,256	731,139
	<hr/>	<hr/>

	2025 £	2024 £
Evidence and Insight research	142,628	238,140
Direct costs evidence and insight	<hr/>	<hr/>
	226,350	76,569
	<hr/>	<hr/>
	368,978	314,709
	<hr/>	<hr/>

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

12 Grant making expenditure (continued)

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 2025 there were a number of grants that were underutilised amounting to a writeback of £132,727 (2024 £59,740).

	2025	2024
	£	£
Medical research		
University of Edinburgh	-	149,807
University of Exeter	-	98,019
University of Cambridge	149,946	82,514
King's College London	-	149,680
University of Birmingham	55,108	-
University of Oxford	126,000	-
Newcastle upon Tyne Hospital	150,000	-
	<u>481,054</u>	<u>480,020</u>

	2025	2024
Evidence and Insight		
Common Collective LTD	139,628	127,844
Aston University	3,000	-
University of Newcastle	-	990
York Health Economics Consortium	-	91,306
Cantarus	-	18,000
	<u>142,628</u>	<u>238,140</u>

Other grants

Local Networks raised funds for local projects to which grants totalling £2,982 (2024 £4,074) were made.

13 Governance direct costs

	2025	2024
	£	£
Auditors' remuneration - current year	27,041	30,140
Legal and professional expenses	47	578
Legal Gifts in Kind	-	48,437
Meetings and trustee expenses	6,934	3,553
Other governance costs	318	1,044
	<u>34,340</u>	<u>83,752</u>

14 Transactions with Trustees

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

A total of £1,412 (2024 - £3,553) was reimbursed to or paid on behalf of 10 (2024: 10) Trustees in respect of travelling expenses and other costs incurred in carrying out their responsibilities as Trustees.

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

15 Operating Leases

At 31 December 2025 the group had commitments under non-cancellable leases as follows:-

	Equipment	Land and Buildings	Equipment	Land and Buildings
	2025	2025	2024	2024
	£	£	£	£
Amounts payable within 1 year	3,979	201,624	3,608	192,873
Amounts payable between 2 and 5 years	<u>5,633</u>	<u>514,329</u>	<u>8,592</u>	<u>514,329</u>
	<u>9,612</u>	<u>715,953</u>	<u>12,200</u>	<u>707,202</u>

Total operating lease expenditure recognised in the SOFA amounted to £195,278(2024: £195,948).

16 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
	£	£	£	£
2025				
National				
Transfers between national funds:-				
Tangible fixed assets movement in net book value (1)	(59,857)	59,857	-	-
Intangible fixed assets movement in net book value (2)	40,876	(40,876)	-	-
Network funds movement for the year (3)	32,930	(32,930)	-	-
Transfers between national funds and restricted (4)	(322,411)	-	322,411	-
	<u>(308,462)</u>	<u>(13,949)</u>	<u>322,411</u>	<u>-</u>
Total funds	<u>(308,462)</u>	<u>(13,949)</u>	<u>322,411</u>	<u>-</u>
	(note 22)	(note 22)	(note 23)	
2024 transfers between national funds	<u>(107,613)</u>	<u>(283,463)</u>	<u>391,076</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 2025 activity, including a release of reserves following new policy.
4. The net movement of restricted funds related to the underfunding of research grants.

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

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

	Software development £	Total £
Cost		
Brought forward 1 January 2025	723,208	723,208
Additions in year	-	-
Disposals	-	-
Carried forward at 31 December 2025	<u>723,208</u>	<u>723,208</u>
Amortisation		
Brought forward 1 January 2025	722,971	722,971
Charge for the year	237	237
Disposals	-	-
Carried forward at 31 December 2025	<u>723,208</u>	<u>723,208</u>
Net book value		
At 31st December 2025	<u>-</u>	<u>-</u>
At 31st December 2024	<u>237</u>	<u>237</u>

At 31 December 2025 there were no capital commitments (2024: £0)

	Leasehold Improvements £	Fixtures and Fittings £	Computer Equipment £	Total £
Tangible fixed Assets				
All assets held for use by the Charity and Group				
Cost				
Brought forward 1 January 2025	241,170	113,419	244,996	599,585
Additions	-	-	46,868	46,868
Disposals	-	-	(1,865)	(1,865)
Carried forward at 31 December 2025	<u>241,170</u>	<u>113,419</u>	<u>289,999</u>	<u>644,588</u>
Depreciation				
Brought forward 1 January 2025	80,158	101,486	214,613	396,257
Charge for the year	48,234	5,801	29,660	83,695
Disposals	-	-	(1,858)	(1,858)
Carried forward at 31 December 2025	<u>128,392</u>	<u>107,287</u>	<u>242,415</u>	<u>478,094</u>
Net book value				
At 31st December 2025	<u>112,778</u>	<u>6,132</u>	<u>47,584</u>	<u>166,494</u>
At 31st December 2024	<u>161,012</u>	<u>11,933</u>	<u>30,383</u>	<u>203,328</u>

At 31 December 2025 there were no capital commitments (2024 : £0)

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

18 Investments	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Market value of investments at 1 January 2025	2,761,363	2,687,610	2,761,363	2,687,610
Acquisitions at cost	-	-	-	-
Disposals/proceeds	(1,000,000)	-	(1,000,000)	-
Realised gains/(losses) on investments	100,513	-	100,513	-
Unrealised gains/(losses) on investments	(184,469)	73,753	(184,469)	73,753
	<u>1,677,407</u>	<u>2,761,363</u>	<u>1,677,407</u>	<u>2,761,363</u>
Market value of investments at 31 December 2025	<u>1,677,407</u>	<u>2,761,363</u>	<u>1,677,407</u>	<u>2,761,363</u>

The Charitable company's balance sheet also includes a £1 investment in NACC Merchandise Ltd (see note 10).

19 Debtors	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
All amounts fall due within one year				
Balance with trading subsidiary	-	-	38,771	31,459
Prepayments	364,687	380,536	361,497	376,658
Tax recoverable	-	27,613	-	27,613
Other debtors	49,675	101,581	49,675	101,581
Accrued income	1,489,695	1,851,931	1,489,695	1,851,931
	<u>1,904,057</u>	<u>2,361,661</u>	<u>1,939,638</u>	<u>2,389,242</u>

20 Analysis of cash at bank and in hand	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Current accounts and cash balances	292,116	703,771	218,069	634,751
Interest-bearing account balances	1,587,276	1,050,839	1,587,276	1,050,839
Local Networks	202,548	189,302	202,548	189,302
	<u>2,081,940</u>	<u>1,943,912</u>	<u>2,007,893</u>	<u>1,874,892</u>

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

21	Creditors: amounts falling due within one year	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	Unpaid balances of research grants	1,333,735	1,432,433	1,333,735	1,432,433
	Trade creditors	395,924	406,293	357,458	364,855
	Balance with trading subsidiary	-	-	-	-
	Social security and other taxes	130,645	101,355	130,645	101,355
	Accruals and deferred income	418,388	241,749	418,388	241,749
		<u>2,278,692</u>	<u>2,181,830</u>	<u>2,240,226</u>	<u>2,140,392</u>
	Deferred income reconciliation				
	Balance brought forward	11,275	11,275	11,275	11,275
	Amount recognised in the year	(11,275)	(11,275)	(11,275)	(11,275)
	Amount deferred in the year	<u>203,290</u>	<u>10,465</u>	<u>202,040</u>	<u>9,215</u>
	Balance carried forward	<u>203,290</u>	<u>10,465</u>	<u>202,040</u>	<u>9,215</u>
	Creditors: amounts falling due after one year	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	Unpaid balances of research funds	<u>541,047</u>	<u>588,255</u>	<u>541,047</u>	<u>588,255</u>
22	Provisions for liabilities	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
	Dilapidations provision	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>

This relates to dilapidations on the office lease agreement.

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

23 Unrestricted funds

		2025 Brought forward	Income	Expenditure	Gains/(loses) on investments	Transfers	2025 Carried Forward
		£	£	£		£	£
Designated funds:							
Tangible fixed assets	(a)	104,780	-	-	-	59,857	164,637
Intangible fixed assets	(b)	40,876	-	-	-	(40,876)	-
Networks retained funds	(c)	197,155	46,165	10,354	-	(32,930)	200,036
		<u>342,811</u>	<u>46,165</u>	<u>10,354</u>	<u>-</u>	<u>(13,949)</u>	<u>364,673</u>
Other unrestricted funds							
General Reserve Fund held							
Nationally		3,648,523	7,435,742	8,252,235	(184,469)	(308,462)	2,339,099
Non charitable trading funds		-	79,173	79,173	-	-	-
		<u>3,648,523</u>	<u>7,514,915</u>	<u>8,331,408</u>	<u>(184,469)</u>	<u>(308,462)</u>	<u>2,339,099</u>
Total		<u><u>3,991,334</u></u>	<u><u>7,561,080</u></u>	<u><u>8,341,762</u></u>	<u><u>(184,469)</u></u>	<u><u>(322,411)</u></u>	<u><u>2,703,772</u></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.

		2024 Brought forward	Income	Expenditure	Gains/loses on investments	Transfers	2024 Carried forward
		£	£	£	£	£	£
Unrestricted funds							
Designated funds							
Tangible fixed assets	(a)	273,623	-	-	-	(168,843)	104,780
Intangible fixed assets	(b)	40,876	-	-	-	-	40,876
Networks retained funds	(c)	270,910	58,123	17,258	-	(114,620)	197,155
		<u>585,409</u>	<u>58,123</u>	<u>17,258</u>	<u>-</u>	<u>(283,463)</u>	<u>342,811</u>
Other unrestricted funds							
General Reserve Fund held							
Nationally		3,813,344	7,444,183	7,575,144	73,753	(107,613)	3,648,523
Non charitable trading funds		-	66,086	66,086	-	-	-
		<u>3,813,344</u>	<u>7,510,269</u>	<u>7,641,230</u>	<u>73,753</u>	<u>(107,613)</u>	<u>3,648,523</u>
Total		<u><u>4,398,754</u></u>	<u><u>7,568,392</u></u>	<u><u>7,658,488</u></u>	<u><u>73,753</u></u>	<u><u>(391,076)</u></u>	<u><u>3,991,334</u></u>

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

24	Restricted funds	2025 Brought forward £	Income £	Expenditure £	Transfers £	2025 Carried forward £
1	Health Foundation	58,251	-	32,976	-	25,275
2	Helplines (consolidated)	-	34,200	27,325	-	6,875
3	IBD Nurses (consolidated)	-	5,013	(13,419)	-	18,432
4	RCT Feasibility study	-	74,840	74,840	-	-
5	Patient Information (consolidated)	24,912	166,884	129,117	-	62,679
6	Research (consolidated)	-	253,788	576,199	322,411	-
7	Grant - Helmsley LGIDP	366,521	-	232,783	-	133,738
8	PEP	-	20,000	20,000	-	-
9	Funds under £5k	1,399	13,000	13,010	-	1,389
	Total restricted funds	451,083	567,725	1,092,831	322,411	248,388

- 1 Health Foundation - lead the "Aware-IBD" project, working with people with IBD to design improvements to their care
2 Helplines - funds received to support the running and staffing of the Charity's helplines
3 IBD Nurses - funding to support the achievement of the IBD Standard regarding provision and access to IBD Nurses
4 Randomised Control Trial Feasibility study - testing medication to improve fatigue in Crohn's and Colitis patients.
5 Patient Information - supporting the re-printing and distribution of patient literature provided to hospitals
6 Research - Research grants awarded - consolidated and overspend transferred to unrestricted funds
7 Grant - Helmsley LGIDP - Implementation of Lower GI diagnostic pathway for Primary Health care and Lower GI Patient tool kit
8 PEP - Patient education program
9 Funds under £5k - grouping of small restricted funds.

2024	Brought forward £	Income £	Expenditure £	Transfers £	2024 Carried forward £
1	Early Diagnosis	40,000	10,000	50,000	-
2	Health Foundation	77,664	30,000	49,413	-
3	Helplines (consolidated)	3,022	57,186	60,209	1
4	IBD Nurses (consolidated)	23,064	6,125	29,189	-
5	In Their Shoes	23,313	(23,313)	-	-
6	Margaret Ann Halls Legacy Fund	(2)	28,900	28,900	2
7	Patient Information (consolidated)	11,517	144,339	130,944	-
8	Research (consolidated)	-	203,314	594,387	391,073
9	Supported Self Management in IBD	16,114	(12,213)	3,901	-
10	Quality dashboard of life	-	50,000	50,000	-
11	Grant - Helmsley LGIDP	-	366,521	-	-
12	PEP	-	10,000	10,000	-
13	Funds under £5k	1,811	6,333	6,745	-
	Total restricted funds	196,503	877,192	1,013,688	391,076

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

25 Analysis of Charity net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Fixed assets	166,494	-	166,494
Investments	1,677,409	-	1,677,409
Current assets	1,862,827	2,123,170	3,985,997
Current liabilities	(944,957)	(1,333,735)	(2,278,692)
Long term liabilities	-	(541,047)	(541,047)
Provisions for liabilities	(58,000)	-	(58,000)
	<u>2,703,773</u>	<u>248,388</u>	<u>2,952,161</u>
	Unrestricted	Restricted	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Fixed assets	203,566	-	203,566
Investments	2,761,363	-	2,761,363
Current assets	1,833,802	2,471,771	4,305,573
Current liabilities	(749,397)	(1,432,433)	(2,181,830)
Long term liabilities	-	(588,255)	(588,255)
Provisions for liabilities	(58,000)	-	(58,000)
	<u>3,991,334</u>	<u>451,083</u>	<u>4,442,417</u>

26 Related Party Transactions

Apart from the Gift Aid transfer of profits from NACC Merchandise Ltd as detailed in Note 11, there are no other related party transactions in the year (2024 none).

At the year end the subsidiary owed the charity £71,097 (2024: 31,459).

27 Gifts in kind

Crohn's & Colitis UK received gifts in kind during the year relating to the goods and services to a value of £220,300 (2024 £135,558). The organisation would not have been undertaken this work if the services had not been gifted.

This related to Google grants £89k (2024: £87k), in addition to work carried out by DLA Piper £58k (2024: £48k), IBD UK report £37k, Training £10k and Campaign products £26k

	2025	2024
	£	£
Membership	2,985	0
Knowledge and Information	24,024	0
Evidence and Insight	3,102	0
HR	19,036	437
Health services	37,397	0
Communications	88,962	135,121
Fundraising	44,794	0
	<u>220,300</u>	<u>135,558</u>

The organisation would not have been undertaken this work if the services had not been gifted.

Balance sheet – there were no post-balance sheet events

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2025

28 Comparative Statement of Financial Activities (SOFA) for breakdown of restricted and unrestricted funds

	Note	Unrestricted funds (inc. designated funds note 22) £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income :					
Donations and legacies	2	3,915,093	408,366	4,323,459	3,951,530
Charitable activities	5	906,274	7,794	914,068	873,968
Other trading activities	3	2,568,985	461,032	3,030,017	2,760,706
Investments	4	176,773	-	176,773	134,486
Other		1,267	-	1,267	1,744
Total income		7,568,392	877,192	8,445,584	7,722,434
Expenditure :					
Raising funds	8	3,029,879	-	3,029,879	2,503,232
Charitable activities:					
Research	10	136,752	594,387	731,139	985,805
Helplines		414,290	60,209	474,499	522,259
Knowledge and Information		614,428	144,356	758,784	476,515
Communications		920,714	-	920,714	838,153
Early Diagnosis		134,573	53,333	187,906	1,022,395
Evidence and Insight		314,709	-	314,709	626,480
Quality Improvements		517,185	132,214	649,399	645,203
Campaigns		545,958	29,189	575,147	497,407
Networks & volunteering		83,532	-	83,532	90,582
Membership		946,468	-	946,468	896,933
Total expenditure	6	7,658,488	1,013,688	8,672,176	9,104,964
Net income before investment gains/(losses)		(90,096)	(136,496)	(226,592)	(1,382,530)
Gains/(losses) on investments	17	73,753	-	73,753	244,027
Net income		(16,343)	(136,496)	(152,839)	(1,138,503)
Transfers between funds	15	(391,076)	391,076	-	-
Net movement in funds		(407,419)	254,580	(152,839)	(1,138,503)
Reconciliation of funds:					
Total funds brought forward		4,398,753	196,503	4,595,256	5,733,759
Total funds carried forward		3,991,334	451,083	4,442,417	4,595,256

ADMINISTRATIVE DETAILS

Board of Trustees:

Dr Jackie Craissati MBE (Chair)
Antony Lorman (Vice Chair)
Amelia Louise Ehren – appointed 24th September 2025
Colin Williams – appointed 1st July 2025
Iain Kemp – appointed 1st July 2025
Samuel Chivers – appointed 1st July 2025
Rosemary Cook – appointed 1st July 2025
Dr Rachel Quinn
Paul Richmond
David Buckle
Lucie Waters
Ian Patrick
Ashish Patel
Manpreet Dhesi – left 31st May 2025
Tom Reddy – left 3rd June 2025
Graham Bell – left 3rd June 2025
Justine Woolf – left 3rd June 2025

Chief Clinical Adviser to the Board:

Dr Christian Selinger

Senior Leadership Team:

Marianne Radcliffe, Chief Executive
Catherine Winsor, Director of Service, Research and Evidence (started on 13th January 2025)
Ciara Bosworth, Programme Director (started on 17th March 2025)
Kelly Loftus, Director of External Affairs (started on 28th April 2025)
Vicki Ruston, Interim Director of Finance and Corporate Services (In post 22nd September 2025 – 9th February 2026)
Andrew Adie, Director of Finance and Corporate Services (resigned with effect 23rd October 2025)
Claire Walsh, Director of Income Generation and Marketing (resigned with effect 21st May 2025)
Fern Howard, Interim Director of Services, Advocacy and Evidence (left on 14th February 2025)

Professional services

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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:

Metro Bank
One Southampton Row
London, WC18 5HA
Close Brothers Treasury
10 Crown Plaza
London EC2A 4FT

Investment Fund Managers

CCLA
Senator House
85 Queen Victoria Street
LONDON
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Santander Corporate & Commercial
2 Triton Square
Regent's Place
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For more information about who we are, what we do and how you can help, please get in touch.

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