

**Crohn's In Childhood Research Association  
(CICRA)**  
**REPORT & ACCOUNTS**  
for the year ended 31 Dec 2023



Registered Charity Numbers  
England & Wales: 278212  
Scotland: SC040700

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Unaudited Financial Statements for the Year Ended 31 December 2023**

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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for the year ended 31 December 2023**

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**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

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

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

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

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

### **Public benefit**

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

### **Grantmaking Policy**

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

## **ACHIEVEMENT AND PERFORMANCE**

### **Governance, Management & Human Resources**

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

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

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

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**ACHIEVEMENT AND PERFORMANCE**

**Research**

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

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

**Research Projects**

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

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

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

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

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

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

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

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

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

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

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

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**ACHIEVEMENT AND PERFORMANCE**

**Information and Support**

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

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

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

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

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

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

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

Prof Nick Croft MBBS PhD FRCPCH

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

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

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

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

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

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

# CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

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

### ACHIEVEMENT AND PERFORMANCE

#### Increasing awareness

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

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

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

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

#### Membership

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

#### CICRA members fundraising

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

#### Links with other organisations

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

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

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

### FINANCIAL REVIEW

#### Financial position

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

#### Investment policy

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

# **CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION**

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

### **FINANCIAL REVIEW**

#### **Reserves policy**

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

### **OUTLOOK**

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

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

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

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

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

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

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

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

#### **Recruitment and appointment of new trustees**

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

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

#### **Induction and training of new trustees**

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



**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

278212

**Principal address**

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

**Trustees**

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

**Independent Examiner**

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

**Hon. Awards Advisory Panel**

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

**Hon. Clinical Directors**

Dr K Blakeley  
Dr J Epstein

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



.....  
G Lee - Trustee

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (Scotland); or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 and with Regulation 8 of the 2006 Accounts Regulations other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

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

Date: 16 September 2024

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

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

The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Balance Sheet  
31 December 2023**

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

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



.....  
G Lee - Trustee



.....  
S Coleman - Trustee

The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS**

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

- the requirements of Section 7 Statement of Cash Flows.

**INCOME**

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

**EXPENDITURE**

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

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

**TANGIBLE FIXED ASSETS**

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

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

**STOCKS**

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

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

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

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

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

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**1. ACCOUNTING POLICIES - continued**

**INVESTMENTS**

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

**2. OTHER TRADING ACTIVITIES**

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

**3. INVESTMENT INCOME**

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

**4. RAISING FUNDS**

**RAISING DONATIONS AND LEGACIES**

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**TRUSTEES' EXPENSES**

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

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

**8. STAFF COSTS**

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

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

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**10. TANGIBLE FIXED ASSETS**

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



**CROHN'S IN CHILDHOOD RESEARCH  
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**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

<b>11. FIXED ASSET INVESTMENTS</b>		2023	2022
		£	£
Other		<u>370,969</u>	<u>356,397</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

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

<b>12. STOCKS</b>		2023	2022
		£	£
Stocks		<u>3,623</u>	<u>3,347</u>

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Prepayments and accrued income		<u>36,779</u>	<u>39,768</u>

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Trade creditors		21,753	20,969
Taxation and social security		402	253
Other creditors		<u>6,339</u>	<u>13,920</u>
		<u>28,494</u>	<u>35,142</u>

<b>15. LEASING AGREEMENTS</b>		2023	2022
		£	£
Minimum lease payments under non-cancellable operating leases fall due as follows:			
Within one year		39,500	38,000
Between one and five years		<u>62,500</u>	<u>98,167</u>
		<u>102,000</u>	<u>136,167</u>

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**16. MOVEMENT IN FUNDS**

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

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

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

**Support Meetings**

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

**Research Grants**

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

**Parenting Packs**

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

**Global Make Some Noise**

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

**Research and Support Designated fund**

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

**17. OTHER FINANCIAL COMMITMENTS**

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

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

The timing of the above commitments is as follows:

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

**18. RELATED PARTY DISCLOSURES**

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

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

This page does not form part of the statutory financial statements

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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

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