Crohn's In Childhood Research Association (CICRA)

REPORT & ACCOUNTS

for the year ended 31 Dec 2025

Registered Charity Numbers
England & Wales: 278212
Scotland: SC040700

Charity registration number 278212 (England and Wales)

Charity registration number SC040700 (Scotland)

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Lee	
	Mrs M Lee MBE	
	Ms K Malloy	
	Mr P Cooper	
	Ms S Brown	
	Mr S Coleman	
	Mrs N Pitney-Hall	
	Mr N Croft	
	Mr B Stapleford	(Appointed 13 September 2025)
Charity number (England and Wales)	278212	
Charity number (Scotland)	SC040700	
Independent examiner	Hazel Day Nightingale House 46-48 East Street Epsom Surrey United Kingdom KT17 1HQ	

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

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CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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

The Trustees are confident that during 2025 the objectives of the charity were met by continuing to fund research which increases knowledge and understanding of Crohn's disease and Ulcerative colitis, collectively known as Inflammatory Bowel Disease (IBD).

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

Objectives and activities

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

Public benefit

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

Grant making policy

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

Significant activities and achievements against objectives

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Governance, Management & Human Resources
At the Annual General Meeting, held on Microsoft Teams on 13th September 2025:
- Graham Lee and Kylie Malloy, stood down and were both re-elected for a further 3-year term.
- Ben Stapleford was nominated and approved as a trustee

CICRA's staffing model in 2025 continued with 4 part time positions and the Sutton office open 4 days a week. Trustee Graham Lee continued to have responsibility for the general office and support work, trustee Margaret Lee continued to be responsible for the research process and Trustee/Treasurer, Simon Coleman, continued to be responsible for financial affairs the day-to-day accounting and working with accountants Xeinadin. 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 (VEOIBD). There has been a noticeable increase in enquiries relating to educational support and the trustees have identified this as an area to develop in the future.

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

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

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

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

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

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

Having funded the setting up of the UK Paediatric IBD BioResource involving specialist paediatric Gastroenterology centres around the UK, CICRA continued to support this project during 2025.

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

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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".

Due to logistical challenges, we were unable to run any Family Information Days in 2025 but these are planned to resume in 2026.

Demand for support in 2025 remained at the increased level from 2024 as health services continued to be stretched and as the number of children and young people being diagnosed with IBD stayed consistent. 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 2025 36,059 support and information leaflets were distributed and 5109 families were supported. A key priority for 2025 was to increase our reach and engagement across social media platforms. We achieved a 99% increase in post interactions across our platforms.

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 2025 Trustees and staff maintained contact with healthcare professionals and organisations and tuned in to many virtual meetings. It should be noted that Trustees do not receive any remuneration and only claim travel and budget style overnight accommodation expenses, in line with the charity's expense guidelines.

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

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

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

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

Observations from top specialists in the UK:
CICRA is the only registered national charity dedicated solely to supporting families and funding research into Paediatric Gastroenterology and in particular Inflammatory Bowel Disease in children. Much has been discovered from research and improvements made in the management and treatment, but the cause of this life-long debilitating condition and especially the recent increase in babies and toddlers being diagnosed, still eludes the scientists.
"Without CICRA , Paediatric Gastroenterology in the UK would be very weak"

Links with other organisations
(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.

In 2025 we joined the Health Conditions in Schools Alliance (HCSA) – an alliance of over 30 member organisations ensuring pupils with long term medical needs received safe and consistent care at school.

Financial review
As of end of December 2025 the accumulated funds stood at £803,502 of which £776,937 represented unrestricted funds. Research commitments for future years and detailed in Note 25 to the accounts amount to £277,383 with a further £340,000 designated to future research and support. In the year under review there was £105,000 of legacy income, Trust income was £91,950, other activities and donations £117,776 and investment income £23,693. Of the £803,502 accumulated funds as at 31st December 2025, £405,540 is in Fixed Deposit Cash Funds. Other surplus funds are in accounts with CAF, COIF and NatWest.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025 we estimate these to be £140,000. In addition to this we have £26,565 of funds restricted to specific projects and £182,490 for future research commitments. In addition, we have £340,000 designated for future research and support. We continuously review our research programme to ensure that we are up to date with current findings.

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

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

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

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

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

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

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

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Mr G Lee
Mrs M Lee MBE
Ms K Malloy
Mr P Cooper
Ms S Brown
Mr S Coleman
Mrs N Pitney-Hall
Mr N Croft
Mr B Stapleford (Appointed 13 September 2025)

Recruitment and appointment of trustees

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

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

Induction and training of new trustees

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

Risk management

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

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

....
Mr G Lee
Trustee

Date: ...11 September 2026.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

I report to the trustees on my examination of the financial statements of Crohn's in Childhood Research Association (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. You are satisfied that the financial statements of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

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

Independent examiner's statement

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

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

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

1 accounting records were not kept in respect of the charity as required by section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

H. M. Day

Hazel Day
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ
United Kingdom
Date: 11 September 2026

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	247,152	50,200	297,352	183,165	64,100	247,265
Other trading activities	4	17,374	-	17,374	20,392	-	20,392
Investments	5	23,693	-	23,693	27,481	-	27,481
Total income		288,219	50,200	338,419	231,038	64,100	295,138
Expenditure on:							
Raising funds	6	63,047	-	63,047	64,209	-	64,209
Charitable activities	7	182,766	71,729	254,495	146,521	35,232	181,753
Total expenditure		245,813	71,729	317,542	210,730	35,232	245,962
Net income/(expenditure)		42,406	(21,529)	20,877	20,308	28,868	49,176
Transfers between funds		-	-	-	(2,226)	2,226	-
Net movement in funds	10	42,406	(21,529)	20,877	18,082	31,094	49,176
Reconciliation of funds:							
Fund balances at 1 January 2025		734,531	48,094	782,625	716,449	17,000	733,449
Fund balances at 31 December 2025		776,937	26,565	803,502	734,531	48,094	782,625

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Investments	**15**		405,540		389,474
Current assets					
Stocks	**16**	2,627		3,154	
Debtors	**17**	36,974		38,851	
Cash at bank and in hand		420,993		389,427	
		460,594		431,432	
Creditors: amounts falling due within one year	**18**	(62,632)		(38,281)	
Net current assets			397,962		393,151
Total assets less current liabilities			803,502		782,625
The funds of the charity					
Restricted income funds	**20**		26,565		48,094
Unrestricted funds	**21**		776,937		734,531
			803,502		782,625

The financial statements were approved by the trustees on ..11/09/2026....

....
Mr G Lee
Trustee

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	247,152	50,200	297,352	183,165	64,100	247,265

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	17,374	20,392

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Deposit account interest	7,627	8,976
Schroders Fixed Interest account	16,066	18,505
	23,693	27,481

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Trustees' expenses	349	413
Postage and stationery	4,089	7,858
Office costs	20,601	18,523
Outsourcing	3,348	3,036
Advertising	6,623	5,663
Other fundraising costs	7,564	6,196
Staff costs	18,424	18,968
	60,998	60,657
Trading costs		
Merchandise (including Christmas cards)	2,049	3,552
Total costs	63,047	64,209

7 Expenditure on charitable activities

	Research 2025 £	Support and information programme 2025 £	Total 2025 £	Research 2024 £	Support and information programme 2024 £	Total 2024 £
Direct costs						
Grant funding of activities (see note 8)	123,893	-	123,893	44,776	-	44,776
Share of support and governance costs (see note 9)						
Support	7,980	105,420	113,400	7,960	114,424	122,384
Governance	8,601	8,601	17,202	7,297	7,296	14,593
	140,474	114,021	254,495	60,033	121,720	181,753
Analysis by fund						
Unrestricted funds - general	81,580	101,186	182,766	39,877	106,644	146,521
Restricted funds	58,894	12,835	71,729	20,156	15,076	35,232
	140,474	114,021	254,495	60,033	121,720	181,753

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Grants payable

	Research 2025 £	Research 2024 £
Grants to institutions:		
Other	123,893	44,776

-

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	40,802	35,689
Trustees' expenses	3,140	3,721
Office costs	37,891	33,919
Marketing and advertising	18,878	19,250
Family meetings	-	10,608
Legal fees	74	50
Postage and stationery	7,594	14,594
Outsourcing	5,022	4,554
Governance costs	17,201	14,592
	130,602	136,977
Analysed between:		
Research	16,581	15,257
Support and information programme	114,021	121,720
	130,602	136,977

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,475	3,000

11 Trustees

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

A total of £3,489 (2024: £4,134) in expenses was reimbursed to Trustees during the year. These Trustees carry out tasks in furtherance of the charity's objectives on an expenses only basis and these costs have been allocated as appropriate to Research, Support & Information and Cost of Generating funds.

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	4	4

Employment costs	**2025 £**	**2024 £**
Wages and salaries	68,932	63,433
Other pension costs	1,318	966
	70,250	64,399

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

13 Taxation

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

14 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 January 2025	3,850	27,805	21,351	53,006
At 31 December 2025	3,850	27,805	21,351	53,006
Depreciation and impairment				
At 1 January 2025	3,850	27,805	21,351	53,006
At 31 December 2025	3,850	27,805	21,351	53,006
Carrying amount				

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Fixed asset investments

	Schroders Fixed Deposit account
	£
Cost or valuation	
At 1 January 2025 & 31 December 2025	389,474
Carrying amount	
At 31 December 2025	389,474
At 31 December 2024	389,474

16 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	2,627	3,154

17 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	36,974	38,851

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	891	556
Trade creditors	23,856	22,567
Other creditors	268	225
Accruals and deferred income	37,617	14,933
	62,632	38,281

19 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,318	966

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Restricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Support meetings	7,000	19,000	(4,435)	-	21,565
Family Days	5,000	-	-	-	5,000
Research grants	27,694	31,200	(58,894)	-	-
Parenting Packs	5,000	-	(5,000)	-	-
Global Make Some Noise	3,400	-	(3,400)	-	-
	48,094	50,200	(71,729)	-	26,565

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

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

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

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

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

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

21 Unrestricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Designated fund	392,667	-	-	(115,284)	277,383
Research and Support	180,000	-	-	160,000	340,000
General funds	161,864	288,219	(245,813)	(44,716)	159,554
	734,531	288,219	(245,813)	-	776,937

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Designated fund	428,875	-	-	(36,208)	392,667
Research and Support	140,000	-	-	40,000	180,000
General funds	147,574	231,038	(210,730)	(6,018)	161,864
	716,449	231,038	(210,730)	(2,226)	734,531

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

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Investments	405,540	-	405,540
Current assets/(liabilities)	371,397	26,565	397,962
	776,937	26,565	803,502

CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 Analysis of net assets between funds **(Continued)**

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

23 Operating lease commitments

Lessee

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

	2025	2024
	£	£
Within one year	23,333	39,500
Between two and five years	-	23,000
	23,333	62,500

24 Related party transactions

There were no related party transactions for the years ended 31 December 2025 or 2024, apart from the reimbursement of expenses to Trustees as disclosed in note 11.

25 Financial Commitments

The Charity has future grant commitments already entered into and spread over the year to 31st December 2026 totalling £182,490. These multi-year grants are reviewed annually and payments for second and subsequent years are only made upon receipt of satisfactory progress reports. Consequently, the trustees do not consider it appropriate to make provision for these commitments in the financial statements.

Existing research commitments:

Grant awarded to: Dr James Ashton
£164,017
Grant awarded to: Dr Mairi McLean
£56,783
Grant awarded to: Professor David Wilson £49,383
Laboratory consumables grant: Prof. Ian Sanderson, Barts & the Royal London Hospital
£7,200
£277,383

The timing of the above commitments is as follows:

Grant Commitments 2026
£182,490
Grant Commitments 2027
£94,893