

CROHN'S & COLITIS UK

**Annual Report
and
Financial Statements
for the year ended
31 December 2021**

**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 & Chief Executive

New horizons

After the trauma faced by so many in 2020 as a result of the COVID-19 pandemic, 2021 proved just as challenging for many in our community. Ongoing uncertainty around the eligibility and effectiveness of vaccinations for the immuno-suppressed created a great deal of anxiety and distress. Patients looked to us to provide much needed support with compassion and care – we were able to show once more our unique value in providing trusted advice which cuts through the complex and ever-changing medical advice. Just as importantly, we spoke up for our community with government and health leaders, to argue for their needs, without which their voices may have been ignored.

But 2021 also brought the welcome return of some activities that had been paused in 2020, including the awarding of research grants and new support for our specialist nursing programme. The innovations adopted during 2020 continued into 2021, such as online information events and Local Network socials. Having proved their enduring value they are now established as part of our core offer.

We entered 2021 knowing the charity needed to regroup and rebuild for a post COVID future. We learnt over the last two years what matters most to our community and used this to create a new strategy. We will cement our role as the experts in living with Crohn's and Colitis, reflecting the enormous diversity of experience to serve the community better and to advocate for their needs more articulately. And we will build an evidence base that underpins all of these powerful stories of individual experience to drive more impact.

Finally, we must thank everyone whose unwavering support has put the charity in such a strong position at the end of the year. The volunteers who worked on online socials and improving research activities, the supporters who made it a record-breaking year in terms of income, and the clinicians who worked with us to argue for better services. We thank you all and look forward to working with you on our exciting and ambitious agenda in 2022.



Sue Cherrie
Chair



Sarah Sleet
Chief Executive

Signed on 9 May 2022

Who we are

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

OUR VISION:

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

OUR MISSION:

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

OUR VALUES:

We are ambitious
We are compassionate
We are stronger together

How are we working towards this vision?

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

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

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

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

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

Strategic Report

In 2021 we continued to address our five strategic goals for people with Crohn's and Colitis. Despite the ongoing effects of the COVID pandemic we were able to rebuild the charity as we had planned. We provided accessible information on COVID in a fast-changing environment, liaising directly with clinicians and researchers. We launched the most comprehensive report on the state of IBD services in the NHS ever seen. We restarted our research grant programme. We created our new strategy and restructured our operations to underpin its delivery. And, with the incredible ongoing engagement of all our supporters, we achieved the charity's best ever income result.

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

As the pandemic continued in 2021 our focus remained on standing up for people with Crohn's and Colitis during this difficult time for our community.

- Many in the Crohn's and Colitis community are particularly vulnerable and we needed to make sure their voices were heard. We had regular conversations with government and the NHS across the UK to highlight the impact of the pandemic on access to health services. We worked with other charities to ensure clearer communication and access to the third and booster doses of the COVID-19 vaccine and to raise the issues affecting clinically vulnerable people as pandemic restrictions eased. This resulted in plenty of media coverage, including in the Daily Mirror and the Daily Mail, plus syndicated pieces across multiple regional outlets. We also worked with the media to share the experiences of people with Crohn's and Colitis during the pandemic, including BBC Evening News showing a supporter with Crohn's Disease getting their vaccine.
- We continued to campaign to keep public toilets open and gave evidence to the London Assembly Health Committee on the importance of ready access to safe, clean and appropriate toilets for people in London. This was featured in the media, with pieces in The Guardian and MyLondon.
- We made progress with our Not Every Disability is Visible (NEDIV) campaign. In 2021 a further 50 councils, local businesses and workplaces installed our accessible toilet signage and trained staff about the conditions.
- In May, we launched our new Are You IN? campaign calling for better support of people with Crohn's and Colitis, and other invisible conditions in the workplace. Over 50 organisations signed up, 10 of whom were large employers with more than 500 staff each and 100s more expressed an interest. Coverage included the Metro, People Management, and Occupational Health and Wellbeing.
- We targeted the In My Shoes App at healthcare professionals as a useful tool for their patients to share their experience of living with the conditions with family, friends, at work or in school. This led to over 3,500 app downloads during launch phase.
- Well known faces help to make an impact with the public, and we were delighted to receive support from a number of new celebrities including Jack Jones, Fran Brown, Emma McVey, Lauren Winfield-Hill, Chelsea Halfpenny and Tom Fletcher.

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

In 2021 we published a new research strategy to deliver more investment in IBD research and to support people affected by Crohn's and Colitis to get involved in research.

- We funded four more exciting new research projects in 2021 covering mental health, biologic treatment and COVID vaccines, personalised medicine in Colitis and the use of artificial intelligence to identify family members at risk of developing IBD. The project's funding totalled £318,000.
- Four of the charity's projects were able to complete in 2021

Measuring the burden of food-related quality of life in inflammatory bowel disease: developing and testing interventions that are relevant to, and designed by, people with IBD – Principal investigator Professor Kevin Whelan

Peripheral blood gene expression profiling as predictors of response to biological therapy in Ulcerative Colitis – Principal investigator Dr Sree Subramanian

Are dietary fatty acids, as measured in plasma samples, associated with the development of incident ulcerative colitis and Crohn's disease - a multi-centre European prospective cohort study (EPIC) – Principal investigator Professor Ailsa Hart

Aberrant intestinal immune induction in Ulcerative Colitis: analysis and validation of cutting-edge datasets – Principal investigator Professor Jo Spencer

- We advertised 54 opportunities in 2021 to take part in or shape research into Crohn's and Colitis and helped over 1,300 people get involved.
- We worked in partnership with Gut Reaction to launch a new training programme to support and empower people living with Crohn's and Colitis to get involved in health data research.
- We successfully livestreamed our patient research participation day for the second time, attracting 157 attendees on the day and it was viewed more than 2,500 times afterwards. There were more than 200 new signups to our research community as a result.
- We continued to support our Pain Collaborative Network with a successful conference in November involving over 50 chronic pain experts, clinicians and patients from across the UK and Europe.

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

2021 highlighted the charity's pivotal position as a trusted source of accurate and expert information in the continually evolving environment of the pandemic for thousands of people with Crohn's and Colitis.

- We were there for those needing support and information, answering nearly 14,000 queries via phone calls, emails and LiveChat providing information and support.
- There were more views than ever of our COVID-19 pages with critical information on assessing COVID-19 risk levels to inform social distancing and shielding decisions – 3.3m in total.
- We gave our community fast access to expert advice through new Facebook Live events covering subjects such as COVID vaccinations and treatments, and mental well-being. They reached over 79,000 people.
- Even more people turned to our digital channels such as Instagram, Facebook, Companion website and Facebook Forum for support.
- Our Facebook page grew by over 2% to 206,911 likes while our Forum membership was up by 13% (to 55,000). Our Instagram followers grew by 14% (63,300) and our Twitter followers rose by 4% (50,300).
- We continued to roll out virtual social events with our Local Networks which are now an established part of our offer.

Our Goal - We want high quality, sustainable, clinical care across the UK

The pandemic threw up more challenges than ever in access to diagnosis and high quality care. We worked hard with clinical leaders to ensure patients with Crohn's and Colitis were not forgotten.

- We worked with key professional bodies to provide accurate and up to date information on the efficacy of COVID vaccines for people taking some IBD medications as new evidence emerged throughout the year.
- We called for appropriate prioritisation of patients with Crohn's and Colitis in hospital services which were highly restricted due to the impact of COVID-19, particularly advocating for better access to endoscopy and surgery.

- Our work to improve the standards of Crohn's and Colitis care overall continued throughout 2021. As chair of IBD UK, an alliance of 17 patient charities and healthcare professional organisations, we published a national report on Inflammatory Bowel Disease (IBD) services' performance against the IBD Standards which included the results of a patient survey of over 10,000 people. The report was featured on the national TV news in Wales and national papers across the devolved nations. It was also covered in numerous trade publications, such as the *Health Services Journal*, *Guidelines in Practice*, *GM Journal* and *Nursing in Practice*.
- We continued working on the Modernising Patient Pathway programme to improve care for people with Crohn's and Colitis in Scotland.
- In Wales, we worked with the IBD Clinical Lead for Wales to establish a new NHS Wales Health Collaborative work programme for IBD.
- Our Health Foundation funded programme AWARE-IBD, delivered in partnership with organisations in Sheffield, got underway and will support patients to drive changes in services.

Our Goal - We want early and accurate diagnosis for all

The IBD UK national report highlighted the issue of delayed diagnosis and we used the report to raise awareness of the scale of this issue with MPs, health services and the media.

- To back a major new programme of work tackling delayed diagnosis, we commissioned a rapid evidence review on the issue and qualitative research to understand patient experiences. The projects will report in early 2022 to underpin awareness raising with the public and support our work with healthcare professionals to achieve earlier diagnosis for everyone affected by Crohn's and Colitis.

Enabling the charity to achieve our goals

2021 brought into even sharper relief issues around inequality, particularly racial inequality. As we developed our new strategy, we wanted diversity and inclusion to be at its heart. We recognised that as a charity we should be doing more to reflect the true diversity of those in the Crohn's and Colitis community and so our plans going forward embed priorities which will do just that. We also want to become more actively anti racist in our activities and practices. We developed an action plan, following learning and development work with the Senior Leadership Team, to take this forward. Also supporting our drive to for diversity we undertook a review of our equality, diversity and inclusion approach overall producing a new policy and implementing training for all staff.

We have set ourselves a strategic goal for everyone to see themselves reflected in our work. We have already made a start - with over 500,000 people diagnosed with Crohn's and Colitis there are 500,000 stories to tell. We wanted the stories that reach the public to reflect a greater diversity of experience. We initiated a new campaign to gather stories from across the Crohn's and Colitis community and almost 200 stories were gathered within 2021 sharing a wide range of experiences. As a result we gained coverage in news outlets such as Pink News and Gal-dem.

Attracting and retaining great staff is essential to our success. We completed a project, that had been paused by the pandemic, to build a new pay and reward approach based on competencies. This complex project will support our future recruitment and retention of staff.

In 2021 we consolidated the improvements in our online offering resulting in our website being used by 2.3 million people - more than ever before. Work was also undertaken on the development of a new digital hub to be launched in spring 2022 which was informed by our recent learning about a growing sophistication in online needs. We also launched our first chatbot, Gutsy, funded with support from The National Lottery Community Fund. Launched in October, the chatbot answered over 2,600 questions in its first three months

Plans for the future

In 2021 we agreed a new strategy for 2022 – 2024 focusing on making us more effective advocates and service providers recognising our community is much more diverse than previously recognised. In particular, in 2022:

- We will build an evidence and insight programme to inform our services and our advocacy for change in the wider world particularly ensuring we understand the diversity of experience.
- We will support research with a new research collaborative and research grant programme focusing on patients' priorities and where too little research is being undertaken.
- We will deliver a campaign to address the shocking length of time to get diagnosed for too many people.
- We will drive better healthcare by engaging with health leaders on improved patient pathways, reviewing our work with specialist nurses and preparing for a new UK-wide audit against the IBD Standards of Care.
- We will build more information resources for our community and make them more accessible including an online medicines decision aid.
- We will launch our new digital hub to better serve all our audiences.

Funding our work – our thanks to all of our supporters

2021 was a record-breaking year for income generation, breaking the £7m barrier for the first time in the charity's history – our end year result totalled a huge £7.2m. This incredible achievement is thanks to everyone who went above and beyond. Thank you!

Over 36,000 people fundraised or donated to us in 2021. Activities ranged from fishing competitions, head shaves to virtually climbing Mount Everest. Our Alex Demain Awards resulted in more nominations than ever before, and awards went to young fundraisers Charlie Pritchard, who took on a 10 mile walk via more than 20 music venues in London, Quinn Whamond, an avid fundraiser who participated in *Walk It* raising over £1,600, and Codi Poyner, who organised a 24-hour danceathon.

Our bespoke event, My Walk It, took place virtually again in 2021 with over 1,900 participants raising an astonishing £380,000. And London Marathon saw our largest running team yet with 152 runners taking on the 26.2 mile course, raising over £245,000.

This year we saw new corporate partnerships established with Cardiff Rugby Club, Galapagos and Lawrence Stephens, who launched our charity of the year partnership during Awareness week. We also developed a new and exciting collaboration with support from celebrity supporter Georgina Aurelia. And we continued our partnership with TruckAdz, enabling the It Takes Trucks truck to continue to raise awareness on its travels across the UK.

2021 proved to be our most successful yet for Trusts income. We received over 100 grants from Trusts and Foundations including 3 multiyear grants, which provide additional stable and predictable income for us. This included our first ever international grant awarded by The Leona M. and Harry B. Helmsley Charitable Trust for operating support towards our Knowledge and Evidence services. We also received the first two tranches of funding from our three-year partnership with the Health Foundation in support of our work with local partners in Sheffield to re-design IBD services, shaped by the patients who use them. And finally, we secured a two-year partnership with the Health and Social Care Alliance Scotland towards a supported self-management in IBD programme for people with Crohn's and Colitis to take an active role in their care. It will be delivered in partnership with The Scottish Government Modernising Patient Pathways Programme, people living with the conditions, and IBD Teams in two NHS Scotland hospitals.

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

Amazon Smile	Merck Sharp & Dohme Limited
Bristol Myers Squibb	MNB Properties Ltd
Bruckfern Limited	Next PLC
Ergonomic Solutions	PB Mortgages
Ferring Pharmaceuticals	Shakespeare Martineau LLP
Galapagos	Takeda UK Ltd
Giff Gaff	Tezlom – Dartford
Give a Car Limited	The Cabling Group and The Audio Visual Group
Janssen	Tillotts Pharmaceutical UK
JP Morgan	TruckAdz
Insight Direct	YuYu Designs Ltd

Trusts and Foundations

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

Alexander Moncur Trust
 Alice Ellen Cooper Dean Charitable Foundation
 Bill Brown's 1989 Charitable Trust
 Burdett Trust For Nursing
 CA Redfern Charitable Foundation
 Charles and Elsie Sykes Trust
 Eveson Charitable Trust
 February Foundation
 Garfield Weston Foundation
 Health Foundation
 James Tudor Foundation
 John James Bristol Foundation
 Linder Foundation
 Margaret Giffen Charitable Trust
 National Lottery Community Fund England
 PF Charitable Trust
 Robert Luff Foundation
 Schuh Trust
 Simon Gibson Charitable Trust
 Souter Charitable Trust
 Strangward Trust
 Sylvia Waddilove Foundation
 The Leona M. and Harry B. Helmsley Charitable Trust
 Westfield Health Charitable Trust
 Wixamtree Trust

We greatly value and rely upon the trust of our supporters. Our fundraising is conducted in compliance with the law and recognised good practice. We support the Fundraising Regulator's Promise, and we are a member of the Fundraising Regulator's scheme, which hold members to set standards for charitable fundraising, and we proudly display its logo on all our public fundraising materials. To maintain our supporters' trust we are open, honest, fair, and legal in our fundraising practice. There were no compliance issues with the Fundraising Standards we have adopted. In 2021 we received seven complaints (six in 2020) about our fundraising, representing a tiny proportion of our interactions.

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

Governance, structure and management

Legal status and objects

Crohn's & Colitis UK is a Company Limited by Guarantee in England and Wales no. 05973370 and is a charity registered in England and Wales no. 1117148 and in Scotland no. SCO38632.

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

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 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.

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

The Trustees have the power to co-opt advisers as non-voting members of the Board and appoint committees. There were three committees of the Board in 2021: Finance and Audit, Research Strategy and Funding, and People and Organisational Development.

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

The Trustee Board held five business meetings in 2021 and two further meetings to discuss the development of the charity's new strategy.

Members

Our membership community grew from 44,000 to 47,000, and we were delighted to re-introduce Connect magazine, providing members with up-to-date news, member stories and Crohn's and Colitis support.

We held our AGM online in September with 275 members present. Members voted in favour of the motion to change the registered name of the charity from Crohn's and Colitis UK to our brand name, Crohn's & Colitis UK. We are grateful to speaker, Dr Tariq Ahmad who shared an update about the CLARITY trial which looked at the impact of two biologic medicines on COVID-19 infection, vaccination and immune response in people with Crohn's or Colitis.

Volunteers

Volunteers continue to play a vital role in the work of the charity, and we value the time, dedication and support we receive from all our volunteers and supporters. We are fortunate to have around 870 volunteers registered with the charity. Most of our community-based volunteering activity continued to be paused during 2021 with the ongoing concerns associated with COVID-19. Our new virtual social events continued to be a huge success and enabled people to continue to connect and support each other in their local area.

Employees

The charity started the year with a complement of 57 full time equivalents (FTEs) and finished the year with 59 FTEs. Further recruitment is planned in 2022 to support the implementation of our new strategy.

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

Subsidiary undertaking

NACC Merchandise Ltd is a wholly owned subsidiary company of the charity. The principal activity of the company is the sale of Christmas cards and merchandise. Taxable profits of £2,390 (2020: £83,038) were transferred to the charity as Gift Aid under a deed of covenant arrangement. More information on the results of NACC Merchandise Ltd is given in note 10 of the Financial Statements. Income received at the end of 2020 had related staff costs in 2021 which explains the large swing from one year to the next.

Risk review

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

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

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

The Trustees identified the following principal risks facing the charity in 2021:

- The continuing impact of COVID-19 creating uncertainty in income planning. As a result we created a plan that could flex up and down in terms of expenditure with regular review throughout the year.
- No planned open call for research in the baseline budget. We ensured that the rationale for the approach was clearly articulated together with ongoing investment in research. Due to our better-than-expected performance we were able to award over £300k to grants in an open call.
- The work on several strategic reviews during the year had the potential to divert management attention from other critical areas and conversely, had the risk of insufficient attention being paid to strategy development. Careful activity planning with regular review by the senior leadership team mitigated the risk.
- Independence for Scotland continues to feature and the charity needs to demonstrate its value to the four nations. We continued to invest in advocacy and policy work specifically in the four nations and share that work with our supporters.

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.

2021 results

During 2021 the charity has made an overall surplus of £2,605,055 (2020: £618,292) split between an unrestricted funds surplus of £1,935,457 (2020: £401,240) and restricted funds surplus of £669,598 (2020: £217,052). This healthy surplus was much larger than anticipated as we had budgeted for a conservative income level in the context of the ongoing pandemic. We were delighted, however, that income increased significantly to from £4,678,656 in 2020. Legacies performed particularly well but are notoriously difficult to budget accurately for.

In March 2020 the Local Networks transferred £220,000 to support cash flow as the charity faced into the Covid pandemic. We reviewed the position with the Networks in 2021 and they generously agreed £100,000 should be retained to spend on central activities, while the remaining £120,000 was returned to the Networks in November 2021 to support their renewed work going forward.

In terms of expenditure, this totalled £4,768,412 (2020 £4,026,056) with gradually increasing expenditure in all areas including £318,741 on research (2020 £145,700).

Reserves Policy

The Reserves Policy outlines a framework to balance the need to maintain adequate funds to sustain future activity with that of making best use of those funds raised and donated by supporters and partners.

Total reserves increased to £5,293,633 (2020: £2,688,578) after the much larger than expected surplus for the year, featuring record legacy income.

The charity holds restricted funds to the value of £1,021,692 (2020: £352,094), which may only be used in accordance with specific restrictions imposed by the donor.

The charity also holds unrestricted funds to the value of £4,271,941 (2020: £2,336,484) of which £810,887 (2020: £1,046,399) were designated funds as follows:

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

The balance of unrestricted funds not otherwise designated represents the free reserves of the charity. In the light of COVID-19 and all the surrounding uncertainties, the Trustees have agreed that in order to maintain adequate levels of working capital to fund day-to-day operations, and to protect the charity from income fluctuations and seasonal volatility, free reserves should be a minimum of £1m. This is to represent a combination of an unexpected and immediate reduction in unrestricted income, alongside the need to meet core budgeted unrestricted expenditure allowing the charity to continue to operate and maintain its core services for six months.

As the actual level of reserves at £3.4m exceeds this minimum cover at the year end, we are planning much increased programme spend for both 2022 and 2023 to utilise this excess to maximum effect in line with our new strategy.

Cash and investments

The liquid funds of the charity are represented by cash deposits including £232,873 (£98,922 in 2020) held by our Local Networks, and investments held in a charity restricted ethical investment fund managed by CCLA Investment Management. Our Cash and Investments Policy was revised during the year to enable the charity to invest an increased part of its cash reserves with CCLA Investment Management (rather than being held in a bank deposit account) and hopefully generate additional capital and income.

Pension costs

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

Staff remuneration

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

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

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

Grant making policies

Research grants

Applications are considered by members of the Awards Panels, 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 or enhance aspects of the provision for IBD patients. No grants were awarded during 2021 whilst Network activity was paused during the pandemic.

Statement of responsibilities of Trustees

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (As amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The Strategic Report and The Financial Review were approved by the Trustees 9 May 2022 signed on their behalf by:



Sue Cherrie – Chair of the Board of Trustees

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

Opinion

We have audited the financial statements of Crohn's & Colitis UK (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2021, 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.

Based for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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, enquiries of management and officers of the Charitable Group and a review of the risk management processes and procedures in place including a review of the risk register maintained by 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 and evaluated the business rationale of significant transactions to identify large or unusual transactions. We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions.

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, and the amortisation rates of intangible assets.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at:

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

Use of our report

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

Helena Wilkinson FCA (Senior Statutory Auditor)

For and on behalf of:

Price Bailey LLP

Chartered Accountants

Statutory Auditors

24 Old Bond Street

London

W1S 4AP

Date:

Financial statements
Crohn's & Colitis UK
Consolidated Statement of Financial Activities
Including Income and Expenditure
For the year ended 31 December 2021

	Note	Unrestricted funds (inc. designated funds note 22)	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income :					
Donations and legacies	2	3,158,790	617,680	3,776,470	1,913,721
Charitable activities	5	708,135	8,800	716,935	677,785
Other trading activities	3	1,805,149	849,166	2,654,315	1,802,458
Investments	4	46,238	-	46,238	34,743
Other		16,170	-	16,170	249,949
Total income		<u>5,734,482</u>	<u>1,475,646</u>	<u>7,210,128</u>	<u>4,678,656</u>
Expenditure :					
Raising funds	9	1,661,931	-	1,661,931	1,509,056
Charitable activities:					
Grant making	11	127,587	319,501	447,088	(66,445)
Helplines		426,614	103,337	529,951	478,325
Knowledge and Information		153,992	79,796	233,788	211,013
Communications		254,563	27,643	282,206	453,532
Health Services & Quality Improvements		265,676	137,266	402,942	333,417
Campaigns		373,237	138,505	511,742	423,444
Networks & volunteering		82,674	-	82,674	256,450
Membership		616,090	-	616,090	427,264
Total expenditure	6	<u>3,962,364</u>	<u>806,048</u>	<u>4,768,412</u>	<u>4,026,056</u>
Net income before investment gains/(losses)		1,772,118	669,598	2,441,716	652,600
Gains/(losses) on investments	17	163,339	-	163,339	(34,308)
Net income		<u>1,935,457</u>	<u>669,598</u>	<u>2,605,055</u>	<u>618,292</u>
Net movement in funds		<u>1,935,457</u>	<u>669,598</u>	<u>2,605,055</u>	<u>618,292</u>
Reconciliation of funds:					
Total funds brought forward		2,336,484	352,094	2,688,578	2,070,286
Total funds carried forward		<u>4,271,941</u>	<u>1,021,692</u>	<u>5,293,633</u>	<u>2,688,578</u>

Note 22

Note 23

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

The net surplus of the Charitable Company for the year was £2,605,055 (2020 £618,292).

Crohn's & Colitis UK
Consolidated Balance sheets
As at 31 December 2021

	Note	Group*		Charitable Company	
		2021 £	2020 £	2021 £	2020 £
Fixed assets					
Intangible assets	16	313,247	457,889	313,247	457,889
Tangible assets	16	294,923	385,581	294,923	385,581
Investment	17	2,255,722	1,092,384	2,255,723	1,092,385
Total Fixed Assets		2,863,892	1,935,854	2,863,893	1,935,855
Current assets					
Debtors	18	2,062,050	705,396	2,062,050	708,381
Cash at bank and in hand	19	2,242,771	2,041,663	2,229,536	1,928,003
Total Current Assets		4,304,821	2,747,059	4,291,586	2,636,384
Liabilities					
Creditors: amounts falling due within one year	20	(1,435,803)	(1,485,539)	(1,422,569)	(1,374,865)
Net current assets		2,869,018	1,261,520	2,869,017	1,261,519
Total assets less current liabilities		5,732,910	3,197,374	5,732,910	3,197,374
Creditors: amounts falling due after one year	20	(439,277)	(458,796)	(439,277)	(458,796)
Provisions for liabilities	21	-	(50,000)	-	(50,000)
Total net assets		5,293,633	2,688,578	5,293,633	2,688,578
The funds of the charity					
Unrestricted funds					
Designated funds held nationally	22	608,170	843,470	608,170	843,470
Designated funds held by Networks		202,717	202,929	202,717	202,929
General Reserve Fund held nationally		3,461,054	1,290,085	3,461,054	1,290,085
Total unrestricted funds		4,271,941	2,336,484	4,271,941	2,336,484
Restricted funds					
Held nationally	23	1,021,692	352,094	1,021,692	352,094
Total restricted funds		1,021,692	352,094	1,021,692	352,094
Total charity funds		5,293,633	2,688,578	5,293,633	2,688,578

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 9 May 2022 by:

Sue Cherrie, 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 2021

	Group*		Charitable Company	
	2021	2020	2021	2020
	£	£	£	£
Cash flows from operating activities				
Net cash provided by (used in) operating activities	<u>1,204,869</u>	<u>(65,327)</u>	<u>1,231,184</u>	<u>(108,182)</u>
Cash flows from investing activities:				
Interest from investments	46,238	34,743	46,238	34,743
Purchase of fixed assets	-	-	-	-
Sale/(purchase) of investments	(1,000,000)	(37,902)	(1,000,000)	(37,902)
Net cash provided by (used in) investing activities	<u>(953,762)</u>	<u>(3,159)</u>	<u>(953,762)</u>	<u>(3,159)</u>
Change in cash and cash equivalents in the year	251,107	(68,486)	277,422	(111,341)
Cash and cash equivalents at 1 January	1,922,218	1,990,704	1,808,558	1,919,899
Cash and cash equivalents at 31 December	<u>2,173,325</u>	<u>1,922,218</u>	<u>2,085,980</u>	<u>1,808,558</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities				
Net income/(expenditure) for the year (as per the SOFA)	2,605,055	618,292	2,605,055	618,292
Depreciation charges	235,300	120,029	235,300	120,029
Unrealised (Gains)/losses on investments	(163,339)	34,308	(163,339)	34,308
Dividends and interest from investments	(46,238)	(34,743)	(46,238)	(34,743)
(Increase)/decrease in debtors	(1,356,654)	179,321	(1,317,105)	215,438
Increase/(decrease) in creditors	(69,255)	(982,534)	(82,489)	(1,061,506)
Net cash provided by (used in) operating activities	<u>1,204,869</u>	<u>(65,327)</u>	<u>1,231,184</u>	<u>(108,182)</u>
Analysis of cash and cash equivalents				
Cash in hand	433,101	1,191,302	419,866	1,077,642
Notice deposits	1,809,670	850,361	1,809,670	850,361
Total cash and cash equivalents (a)	<u>2,242,771</u>	<u>2,041,663</u>	<u>2,229,536</u>	<u>1,928,003</u>
Analysis of changes in net debt				
Cash and Cash equivalents B/D	1,922,218	1,990,704	1,808,558	1,919,899
Cash flows	251,107	(68,486)	277,422	(111,341)
Cash and Cash equivalents C/D	<u>2,173,325</u>	<u>1,922,218</u>	<u>2,085,980</u>	<u>1,808,558</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 2021

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 three years where the charity and group is looking to maintain its existing reserves and deliver a breakeven position, 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 fifty local networks that were active to some degree during the year. All active networks are required to make returns of income and expenditure for the year which are included in the financial statements.

Income

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

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

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

Expenditure

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

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

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

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

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2021

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 Association 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 2021

1 Accounting policies (continued)**Financial Instruments**

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

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

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

Judgements and key sources of uncertainty

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

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

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

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2021

2 Donations and legacies				2021	2020
				£	£
Donations from members				219,487	190,248
Donations to Local Networks				27,212	31,106
Other donations (in memoriam, payroll, gift aid)				1,843,568	1,357,105
				<u>2,090,267</u>	<u>1,578,459</u>
Legacies					
Research				251,460	5,000
Unrestricted				1,434,743	330,262
				<u>3,776,470</u>	<u>1,913,721</u>
3 Income from other trading activities				2021	2020
				£	£
National fundraising				2,509,946	1,603,117
External turnover of trading subsidiary				144,369	199,341
				<u>2,654,315</u>	<u>1,802,458</u>
4 Investment income and interest				2021	2020
				£	£
Other Interest:					
Charity investment income				40,648	26,867
Charity bank interest				5,590	7,876
				<u>46,238</u>	<u>34,743</u>
5 Income from charitable activities				2021	2020
				£	£
Subscriptions				716,935	677,785
				<u>716,935</u>	<u>677,785</u>
6 Expenditure on charitable activities					
	Direct	Direct	Support	Total	Total
	staff	other	costs		
	costs	costs		2021	2020
	£	£	£	£	£
Cost of generating funds (note 9)	684,123	651,109	326,699	1,661,931	1,509,056
Charitable activities					
Grantmaking (note 11)	163,347	256,472	27,269	447,088	(66,445)
Helplines	418,609	20,162	91,180	529,951	478,325
Knowledge and Information	159,969	40,906	32,913	233,788	211,013
Communications	222,531	5,267	54,408	282,206	453,532
Health Services & Quality Improvements	266,923	79,236	56,783	402,942	333,417
Campaigns	160,088	271,882	79,772	511,742	423,444
Networks & Volunteering	63,380	1,624	17,670	82,674	256,450
Membership costs	253,470	230,943	131,677	616,090	427,264
	<u>2,392,440</u>	<u>1,557,601</u>	<u>818,371</u>	<u>4,768,412</u>	<u>4,026,056</u>
	(note 7)		(note 8)		

Crohn's & Colitis UK
Notes to the Accounts

For the year ended 31 December 2021

6 Expenditure on charitable activities (continued)

2020	Direct staff costs £	Direct other costs £	Support costs £	Total 2020 £
The comparative from last year is detailed below				
Cost of generating funds	677,185	467,334	364,537	1,509,056
Charitable activities				
Grantmaking	144,659	-211,354	250	-66,445
Supporter Services	545,103	42,858	101,377	689,338
Marketing and Communications	353,084	3,830	96,618	453,532
Policy, Public Affairs & Campaigns	441,721	170,259	144,881	756,861
Networks & volunteering	170,832	23,334	62,284	256,450
Membership costs	129,750	193,466	104,048	427,264
	<u>2,462,334</u>	<u>689,727</u>	<u>873,995</u>	<u>4,026,056</u>

7 Staff costs

	2021 £	2020 £
Wages and salaries	2,057,879	2,130,762
Social security costs	207,504	207,509
Pension costs	127,057	124,063
	<u>2,392,440</u>	<u>2,462,334</u>

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

	2021 No.	2020 No.
Charitable activities		
Direct	33	41
Support	12	13
Cost of generating funds	16	16
	<u>61</u>	<u>70</u>

At the start of the year the charity had 870 volunteers across the UK, however their ability to do their role or activities was severely impacted by Covid-19 with most activities having to be paused. Those who were still active continued to provide awareness, fundraising and information sharing. Volunteers also supported the charity on a variety of internal panels, as well as in the media, as Trustees, and providing three separate Helpline services. We also piloted virtual social and education events that were hosted by our volunteers.

Key management compensation

Operational management of the charity is overseen by the Chief Executive, supported by a Senior Leadership Team that numbered 5 until July and 4 thereafter. Total remuneration, including pension costs in 2021 was £400,355 (2020: £495,940).

Two members of staff were paid more than £80,000 and less than £90,000 in the year (2020: nil).

One member of staff was paid more than £70,000 and less than £80,000 in the year (2020: two).

Two members of staff were paid more than £60,000 and less than £70,000 in the year (2020: three).

Pension contributions in respect of these staff members totalled £24,854 (2020: £26,636).

During the year the sum of £5,712 (2020- £26,839) termination payments were paid out to 1 (2020-11) members of staff whose contracts were terminated by the Charity, and paid in full in the year when the staff left.

8 Support Costs

	2021 £	2020 £
Other staff related costs	80,543	49,582
Premises costs	376,767	349,513
Office operating costs	340,200	456,040
Governance costs	20,861	18,860
	<u>818,371</u>	<u>873,995</u>
Included in support costs are the following:		
Amortisation of intangible fixed assets	144,642	143,484
Depreciation of tangible fixed assets	90,658	120,029
Property rental and service charges	326,297	321,805

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

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2021

8a Net incoming/(outgoing) resources for the year - Group

	2021	2020
	£	£
This is stated after charging:-		
Depreciation and amortisation	235,300	263,513
Operating Leases	331,238	296,550
Auditors' remuneration - Crohn's & Colitis UK	12,876	12,238
Auditors' remuneration - NACC Merchandise Ltd	3,074	2,929

9 Direct cost of generating funds

	2021	2020
	£	£
External costs of trading subsidiary	133,376	100,040
National fundraising direct costs	1,528,555	1,407,706
Local Networks' fundraising	-	1,310
	<u>1,661,931</u>	<u>1,509,056</u>

10 Trading Subsidiary

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

	2021	2020
	£	£
Profit and loss account		
Turnover	144,369	199,341
Cost of sales	(136,157)	(105,861)
Gross profit	8,212	93,480
Administrative expenses	(5,822)	(10,442)
Interest receivable	-	-
Net Profit/(loss) on ordinary activities	2,390	83,038
Amount gift aided to Crohn's & Colitis UK	(2,390)	(83,038)
Net Profit for the year	-	-
Retained profit brought forward	-	-
Retained profit carried forward	-	-

11 Grant making expenditure

	2021	2020
	£	£
Medical research	220,170	145,700
Living with IBD research	98,571	(76,661)
Research partnership grants	-	(35,000)
Other - Local Grants made by Networks	-	3,994
Grants written back in year	(47,487)	(206,919)
	<u>271,254</u>	<u>(168,886)</u>
Direct costs of grant making process	175,834	102,441
	<u>447,088</u>	<u>(66,445)</u>

Research grants

Grants are awarded by Crohn's & Colitis UK Research Committees to fund research projects that have been approved by peer review. Grants may be for equipment, consumables or salaries. Crohn's & Colitis UK does not contribute to the overhead costs of such institutions. During 2021 there were a number of grants that were underutilised amounting to a writeback of £(47,487) (2020 £(206,919)).

Crohn's & Colitis UK
Notes to the Accounts

For the year ended 31 December 2021

11 Grant making expenditure (continued)

	2021	2020
	£	£
Medical research		
Royal Devon & Exeter NHS Foundation	43,428	145,700
University of Oxford	76,988	-
Kings College London	99,754	-
	<u>220,170</u>	<u>145,700</u>

Other grants

Local Networks raised funds for local projects to which grants totalling £0 (2020 £3,994) were made.

	2021	2020
	£	£
Social & Psychological Research		
Kings College London	98,571	(76,661)
	<u>98,571</u>	<u>(76,661)</u>
Research Partnership grants		
Royal College of Surgeons	-	(35,000)
	<u>-</u>	<u>(35,000)</u>

12 Governance direct costs

	2021	2020
	£	£
Auditors' remuneration - current year	12,876	14,225
Legal and professional expenses	2,585	70
Meetings and trustee expenses	4,566	661
Other governance costs	834	3,904
	<u>20,861</u>	<u>18,860</u>

13 Transactions with Trustees

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

A total of £0 (2020 - £100) was reimbursed to or paid on behalf of 0 (2020: 2) Trustees in respect of travelling expenses and other costs incurred in carrying out their responsibilities as Trustees.

14 Operating Leases

At 31 December 2021 the group had commitments under non-cancellable leases as follows:-

	Equipment	Land and Buildings	Equipment	Land and Buildings
	2021	2021	2020	2020
	£	£	£	£
Amounts payable within 1 year	5,929	335,191	8,807	335,191
Amounts payable between 2 and 5 years	3,693	27,933	2,172	363,124
	<u>9,622</u>	<u>363,124</u>	<u>10,979</u>	<u>698,315</u>

Total operating lease expenditure recognised in the SOFA amounted to £330,622 (2020: £321,804).

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2021

15 Transfers

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

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
National				
Transfers between national funds:-	-	-	-	-
Tangible fixed assets movement in net book value (1)	90,658	(90,658)	-	-
Intangible fixed assets movement in net book value (2)	144,642	(144,642)	-	-
Network funds movement for the year (3)	212	(212)	-	-
Total funds	<u>235,512</u>	<u>(235,512)</u>	<u>-</u>	<u>-</u>
	(note 22)	(note 22)	(note 23)	
2020 transfers between national funds	<u>(107,701)</u>	<u>127,716</u>	<u>(20,015)</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 2021 activity offset by release of 2018 surplus (as per 3 year ring fenced funds policy)

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

	Software development £	Total £
Cost		
Brought forward 1 January 2021	723,209	723,209
Additions in year	-	-
Disposals	-	-
Carried forward at 31 December 2021	<u>723,209</u>	<u>723,209</u>
Amortisation		
Brought forward 1 January 2021	265,320	265,320
Charge for the year	144,642	144,642
Disposals	-	-
Carried forward at 31 December 2021	<u>409,962</u>	<u>409,962</u>
Net book value		
At 31st December 2021	<u>313,247</u>	<u>313,247</u>
At 31st December 2020	<u>457,889</u>	<u>457,889</u>

At 31 December 2021 there were no capital commitments (2020 : £0)

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2021

16 Tangible fixed assets (continued)

All assets held for use by the Charity and Group

	Leasehold Improvements	Fixtures and Fittings	Computer Equipment	Total
Cost	£	£	£	£
Brought forward 1 January 2021	461,291	90,217	147,219	698,727
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward at 31 December 2021	<u>461,291</u>	<u>90,217</u>	<u>147,219</u>	<u>698,727</u>
Depreciation				
Brought forward 1 January 2021	124,115	70,048	118,983	313,146
Charge for the year	48,142	15,204	27,312	90,658
Disposals	-	-	-	-
Carried forward at 31 December 2021	<u>172,257</u>	<u>85,252</u>	<u>146,295</u>	<u>403,804</u>
Net book value				
At 31st December 2021	<u>289,035</u>	<u>4,965</u>	<u>924</u>	<u>294,923</u>
At 31st December 2020	<u>337,176</u>	<u>20,169</u>	<u>28,236</u>	<u>385,581</u>

At 31 December 2021 there were no capital commitments (2020 : £0)

17 Investments

	Group 2021	2020	Charity 2021	2020
	£	£	£	£
Market value of investments at 1 January 2021	1,092,384	1,088,789	1,092,384	1,088,789
Acquisitions at cost	1,000,000	500,000	1,000,000	500,000
Disposals/proceeds	-	(462,098)	-	(462,098)
Realised gains/(losses) on investments	-	(37,893)	-	(37,893)
Unrealised gains/(losses) on investments	163,339	3,585	163,339	3,585
Market value of investments at 31 December 2021	<u>2,255,723</u>	<u>1,092,384</u>	<u>2,255,723</u>	<u>1,092,384</u>

During 2021 the charity invested a further £1m with fund managers in ethical investments

On 1 April 2020 the charity disposed of £499,990 at a loss of £37,892, and then reinvested £250,000 on 13 August 2020 and a further £250,000 on 12 November 2020.

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

18 Debtors

	Group 2021	2020	Charity 2021	2020
	£	£	£	£
All amounts fall due within one year				
Balance with trading subsidiary	-	-	-	44,996
Prepayments	361,109	372,295	321,560	327,299
Tax recoverable	18,465	125,616	18,465	125,616
Other debtors	366,255	5,263	405,804	13,897
Accrued income	1,316,221	202,222	1,316,221	196,573
	<u>2,062,050</u>	<u>705,396</u>	<u>2,062,050</u>	<u>708,381</u>

Crohn's & Colitis UK
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For the year ended 31 December 2021

19 Analysis of cash at bank and in hand	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Current accounts and cash balances	200,228	1,092,380	186,993	978,720
Interest-bearing account balances	1,809,670	850,361	1,809,670	850,361
Local Networks	232,873	98,922	232,873	98,922
	<u>2,242,771</u>	<u>2,041,663</u>	<u>2,229,536</u>	<u>1,928,003</u>
20 Creditors: amounts falling due within one year	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Unpaid balances of research grants	896,164	972,974	896,164	972,974
Trade creditors	320,449	155,144	267,666	44,469
Balance with trading subsidiary	-	-	39,549	-
Social security and other taxes	54,741	58,896	54,741	58,896
Accruals and deferred income	164,449	298,525	164,449	298,526
	<u>1,435,803</u>	<u>1,485,539</u>	<u>1,422,569</u>	<u>1,374,865</u>
Deferred income reconciliation				
Balance brought forward	129,747	-	129,747	-
Amount recognised in the year	(129,747)	-	(129,747)	-
Amount deferred in the year	-	129,747	-	129,747
Balance carried forward	<u>-</u>	<u>129,747</u>	<u>-</u>	<u>129,747</u>
Creditors: amounts falling due after one year	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Unpaid balances of research funds	<u>439,277</u>	<u>458,796</u>	<u>439,277</u>	<u>458,796</u>
21 Provisions for liabilities	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Dilapidations provision	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>

This relates to dilapidations on a previous lease agreement

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2021

22 Unrestricted funds

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

- (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.

		2019 Brought forward	Income	Expenditure	Transfers	2020 Carried forward
		£	£	£	£	£
Unrestricted funds						
Designated funds						
Tangible fixed assets	(a)	577,336	-	-	(191,755)	385,581
Intangible fixed assets	(b)	-	-	-	457,889	457,889
Networks retained funds	(c)	361,362	-	-	(158,433)	202,929
		<u>938,698</u>	<u>-</u>	<u>-</u>	<u>107,701</u>	<u>1,046,399</u>
Other unrestricted funds						
General Reserve Fund held Nationally		996,546	3,794,499	3,413,274	(87,686)	1,290,085
Non charitable trading funds		-	199,341	199,341	-	-
		<u>996,546</u>	<u>3,993,840</u>	<u>3,612,615</u>	<u>(87,686)</u>	<u>1,290,085</u>
Total		<u>1,935,244</u>	<u>3,993,840</u>	<u>3,612,615</u>	<u>20,015</u>	<u>2,336,484</u>

Crohn's & Colitis UK
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For the year ended 31 December 2021

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

- 1 Chatbot - develop accessible user centred tools to navigate and guide people to the relevant web site information
- 2 Communications and Digital- develop online tools and resources to support the IBD community
- 3 Community HCP awareness project - deliver an education and awareness campaign for Community Health Care Professionals
- 4 Gut Reaction - the Health Data Research UK Digital Innovation Hub for IBD combining data to support IBD research
- 5 Facebook live - holding live sessions to give advice and insight, and to empower those affected to control their daily lives
- 6 Health Foundation - lead the "Aware-IBD" project, working with people with IBD to design improvements to their care
- 7 Helplines - funds received to support the running and staffing of the Charity's helplines
- 8 IBD Boost - provide support for research to optimise management of symptoms via a digital self-management platform
- 9 IBD Nurses - funding to support the achievement of the IBD Standard regarding provision and access to IBD Nurses
- 10 In Their Shoes - to help everyone understand what sufferers of the disease experience
- 11 K&E Helmsley - providing relevant, evidence based information to enable informed decisions about treatment and care
- 12 Margaret Ann Halls Legacy Fund - combining support for the charity Helplines programme and funding for IBD nurses
- 13 Not Every Disability is Visible - promoting accessible toilet signage to help raise awareness
- 14 Patient and Public Involvement - to develop PPI training modules to increase positive impact in research projects
- 15 Patient Information - supporting the re-printing and distribution of patient literature provided to hospitals
- 16 Precision Medicine - research study devising strategies to help patients identify benefit from certain drugs, rather than a one size fits all approach
- 17 Research - Medical and Living with IBD research grants funded by individual supporters
- 18 Research - Medical Research Council support to fund early career researchers undertaking medical research
- 19 Sprint Campaign - raise awareness and understanding of IBD to support and empower a wider recognition of symptoms
- 20 Supported Self Management in IBD - programme for delivery of education and support to patients working with hospital IBD services in Scotland

Crohn's & Colitis UK
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For the year ended 31 December 2021

23 Restricted funds continued		2020 Brought forward	Income	Expenditure	Transfers	2020 Carried forward
National		£	£	£	£	£
Research	(a)	-	90,152	(98,692)	-	188,844
Young people and families	(b)	1,340	-	1,340	-	-
London Walk - Corporate Income	(c)	159	-	159	-	-
Helplines	(d)	20,635	160,518	180,653	-	500
IBD Nurses	(e)	31,716	(59,293)	(42,355)	-	14,778
Clinical Connect	(f)	121	-	121	-	-
Patient Information	(g)	13,138	46,750	59,888	-	-
IBD Register	(h)	-	9,320	9,320	-	-
In Their Shoes	(i)	-	26,100	1,236	-	24,864
Richard Driscoll IBD fellowship	(j)	149	-	149	-	-
Spotlight	(k)	-	19,087	19,087	-	-
IBD Boost	(l)	20,905	-	6,831	-	14,074
Not Every Disability is Visible	(m)	20,085	111,218	78,057	-	53,246
Property	-	1	-	-	(1)	-
Wales Project	(n)	29	-	29	-	-
PEP Programme	(o)	11,764	(10,000)	1,764	-	-
Health Service Development	(p)	15,000	-	15,000	-	-
Gut Reaction	(q)	-	52,608	52,608	-	-
It Takes Guts	(r)	-	60,000	59,999	(1)	-
Patient & Public Involvement	(s)	-	10,000	6,500	-	3,500
Run the night fundraising event	(t)	-	2,250	2,250	-	-
National Lottery Helpline grant	(u)	-	60,000	49,999	-	10,001
Garfield Weston IBD Nurses grant	(v)	-	75,000	32,714	-	42,286
Networks	(w)	-	31,106	11,093	(20,013)	-
Total restricted funds		135,042	684,816	447,749	(20,015)	352,094

Crohn's & Colitis UK
Notes to the Accounts
For the year ended 31 December 2021

24 Analysis of Charity net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Fund balances at 31 December 2021 are represented by:			
Fixed assets	608,170	-	608,170
Investments	2,255,722	-	2,255,722
Current assets	1,947,688	2,357,133	4,304,821
Current liabilities	(539,639)	(896,164)	(1,435,803)
Long term liabilities	-	(439,277)	(439,277)
Provisions for liabilities	-	-	-
	4,271,941	1,021,692	5,293,633
	Unrestricted	Restricted	Total
	£	£	£
Fund balances at 31 December 2020 are represented by:			
Fixed assets	843,470	-	843,470
Investments	1,092,384	-	1,092,384
Current assets	963,195	1,783,864	2,747,059
Current liabilities	(512,565)	(972,974)	(1,485,539)
Long term liabilities	-	(458,796)	(458,796)
Provisions for liabilities	(50,000)	-	(50,000)
	2,336,484	352,094	2,688,578

25 Related Party

Apart from the Gift Aid transfer of profits from NACC Merchandise Ltd as detailed in Note 10, the recharged staff costs of £0 and the £8,603 charge for administration and merchandise (2020: £16,218) there are no other related party transactions in the year (2020 none).

At the year end the charity owed the subsidiary £39,549 (2020: subsidiary owed the charity £44,996).

26 Gifts in kind

Crohn's & Colitis UK received gifts in kind during the year relating to the goods and services to a value of £160,272 (2020 £72,543)

This related to Google grants (US\$182,617 converted at \$1.35/£1 @ 31.12.21) £135,272 and also Corporate work at a value of £25,000 (2020: £9,500).

These amounts have not been included in the financial statements as their value is not considered to be material.

Crohn's & Colitis UK
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**27 Consolidated Statement of Financial Activities
for the year ended 31 December 2020**

		Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
		£	£	£
Income from:				
Donations and legacies	2	1,536,790	376,931	1,913,721
Charitable activities	5	668,781	9,004	677,785
Other trading activities	3	1,503,577	298,881	1,802,458
Investments	4	34,743	-	34,743
Other		249,949	-	249,949
Total income		3,993,840	684,816	4,678,656
Expenditure on:				
Raising funds	9	1,569,016	-59,960	1,509,056
Charitable activities:				
Grantmaking	11	1,002	(67,447)	(66,445)
Supporter Services		397,034	292,304	689,338
Marketing and Communications		372,492	81,040	453,532
Policy, Public Affairs and Campaigns		567,482	189,379	756,861
Networks & Volunteering		244,017	12,433	256,450
Membership costs		427,264	-	427,264
Total expenditure	6	3,578,307	447,749	4,026,056
Net income/(expenditure) before investment gains/(losses)		415,533	237,067	652,600
Gains/(losses) on investments	17	(34,308)	-	-34,308
Net income/(expenditure)		381,225	237,067	618,292
Transfers between funds		20,015	(20,015)	-
Net movement in funds		401,240	217,052	618,292
Reconciliation of funds:				
Total funds brought forward	23	1,935,244	135,042	2,070,286
Total funds carried forward		2,336,484	352,094	2,688,578

Administrative details

Board of Trustees, officers and senior leadership team

Life President

No holder

Vice Presidents

Rod Mitchell

Elaine Steven

Board of Trustees

Sue Cherrie (Chair)

Tom Reddy (Hon Treasurer and Vice Chair)

Sarah Denselow (Hon Secretary)

Graham Bell

Joanne Fillingham

Lindsay Keir

Ashish Patel

Amanda Quincey

Alice Rath

Justine Woolf

Co-opted Advisers

Dr Barney Hawthorne – Chief Medical Adviser

Isobel Mason - IBD Nursing Adviser

Senior Leadership Team

Sarah Sleet, Chief Executive

Andrew Adie, Director of Finance and Corporate Services

Dan McLean, Director of Marketing and Communications (until 31 August 2021)

Claire Walsh, Director of Income Generation and Marketing

Ruth Wakeman, Director of Services, Advocacy and Evidence

Professional services

Auditors:

Price Bailey LLP

3 Floor

24 Old Bond Street

Mayfair

LONDON

W1S 4AP

Bankers:

Principal bankers

Lloyds Bank plc

36 Chequer Street

St. Albans

Herts AL1 3YQ

Other relevant bankers:

CCLA

Senator House

85 Queen Victoria Street

LONDON

EC4V 4ET

Solicitors:

Bates, Wells & Braithwaite

10 Queen Street Place

London EC4R 1BE

Debenhams Ottaway

Ivy House

107 St. Peter's Street

St. Albans

Herts AL1 3EW

Clydesdale Bank

4th Floor, Verulam Point

Station Way

St. Albans

Herts AL1 5HE

Close Brothers Treasury

10 Crown Plaza
London EC2A 4FT

Santander Corporate & Commercial

2 Triton Square,
Regent's Place,
London, NW1 3AN

Metro Bank

One Southampton Row
LONDON, WC18 5HA

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

Crohn's & Colitis UK

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1 Bishops Square
HATFIELD
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