

**Crohn's In Childhood  
Research Association (CICRA)  
REPORT & ACCOUNTS  
Year ended 31 Dec 2022**



Registered Charity Numbers:  
England & Wales 278212  
Scotland SC04070

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Unaudited Financial Statements for the Year Ended 31 December 2022**

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

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for the year ended 31 December 2022**

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# CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

## Report of the Trustees for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees are confident that during 2022 the objectives of the charity were met by continuing to fund research which increases knowledge and understanding of Crohn's disease and Ulcerative colitis, collectively known as Inflammatory Bowel Disease (IBD).

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

Activity levels in 2022 started to return towards pre-Covid times but there was still a lingering effect of reduced staffing levels affecting both fundraising events and face to face meetings such as Family Information Days.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

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

#### **Public benefit**

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

#### **Grantmaking Policy**

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

### **ACHIEVEMENT AND PERFORMANCE**

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

At the Annual General Meeting, held on Microsoft Teams on 31<sup>st</sup> July 2022, One Trustee, Graham Lee, stood down and was re-elected for a further 3-year term. Two new members, Kylie Malloy and Helen Smallcoombe were nominated and elected to the Board of Trustees.

CICRA continued to operate with reduced staffing through 2022, partly due to uncertainty around the lasting impact of the pandemic on income, Margaret Lee continued to be responsible for the research process, the day-to-day accounting, working with accountants Tudor John Limited and general office and support work. Trustee/Treasurer, Simon Coleman, continued to be responsible for financial affairs. Other Trustees continued to undertake additional activities in connection with specific areas of work such as fundraising, information technology and representation on external committees. One additional part-time staff member was hired to support the charity's activities.

The Sutton office reopened from lockdown in 2021 and all staff and one Trustee worked from there throughout 2022. The trustees held their committee meetings as a combination of online and face to face. Plans remained in place to cover an increased workload which was 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. This increased workload, with a decreased staff, was able to be met due to Trustees, who work on a voluntary basis, taking on extra responsibilities and the current staff offering to work extra hours also on a voluntary basis.

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Report of the Trustees  
for the year ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Research**

The principal objective of the charity is to raise funds to maintain and expand a research programme to help bring about better treatments and quality of life for children and young adults with Inflammatory Bowel Disease. Also, to discover, through good basic science, the cause and an eventual cure. Since its foundation in 1978 CICRA has funded 25 Training Fellowships, 24 PhD Studentships, 62 Research Projects and set up the first Paediatric Gastroenterology Laboratory in the UK.

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

**Research Projects**

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

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

At the end of 2022 the John Earnshaw start-up grant was awarded to Zachary Green at the Noah's Ark Children's Hospital, Cardiff *"To examine the feasibility of Non-Invasive Monitoring with Bowel Ultrasound in Paediatric Inflammatory bowel disease and correlation with inflammatory markers, disease activity scores and as a predictor of changes in treatment (NIMBUS Study.)"*

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

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 (AAP), all working in an honorary capacity. Based upon the recommendations of the Awards Advisory Panel and MAP Chairman, 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.

Due to unavoidable delays and the uncertainties over the COVID years, earlier grants were still underway but progressing well.. Annabel David's project experienced many delays however was completed in 2022 Given these delayed starts, and continued uncertainty over post-pandemic cash flows, the trustees decided that it would be prudent to not issue a research call in 2022 and defer it to 2023.

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.

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Report of the Trustees  
for the year ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Information and Support**

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

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

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

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

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

Unfortunately no Family Information Days were held in 2022, initially due to formal Covid-19 restrictions and then out of concern for the risk of assembling a large group of potentially clinically-vulnerable children. Planning started for these to resume in 2023.

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

Prof Nick Croft MBBS PhD FRCPCH

Demand for support grew through 2022 as health services continued to be stretched and as the number of children and young people being diagnosed with IBD increased. Of concern is the continued unprecedented requests for support from parents of extremely young children with IBD. The support which CICRA offers remains a lifeline for many families, and is recognised by both parents and professionals alike.

In 2022 we produced a leaflet entitled 'Babies and Children with Inflammatory Bowel Disease' and sent this out to 3000 GP surgeries, in the hope that if they had a very young child with IBD symptoms they would at least think of this as a possibility. We outlined the support we offer and the research we have funded over almost 45 years.

# CROHN'S IN CHILDHOOD RESEARCH ASSOCIATION

## Report of the Trustees for the year ended 31 December 2022

### ACHIEVEMENT AND PERFORMANCE

#### Increasing awareness

Most CICRA face to face meetings were again postponed until things are settled enough for families to feel comfortable in a crowded room and venues are once again free for meetings such as ours. In a normal year, these meetings 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 normally play an active role in organising and attending these meetings. In 2022 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

#### 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. All literature is issued free of charge but encourage downloading from the website if possible. Membership is open to patients, parents, their families and friends, medical professionals and anyone interested in furthering the understanding of, and research into, inflammatory bowel disease in children and young adults.

#### CICRA members fundraising

As with all other charities fundraising by members was disrupted by the pandemic in 2020/2021 but 2022 saw an increasing return to some fundraising events. The Trustees are very grateful for the loyal support received from members through this period.

#### Links with other organisations

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

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

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

### FINANCIAL REVIEW

#### Financial position

As of end of December 2022 the accumulated funds stood at £676,754 of which £625,985 represented unrestricted funds. Research commitments for future years and detailed in Note 17 to the accounts amount to £85,096. In the year under review there was £51,000 of legacy income, Trust income was £52,600, other activities and donations £130,967 and investment income £4,500. Of the £676,754 accumulated funds as at 31st December 2022, £356,398 is in Fixed Deposit Cash Funds. Other surplus funds are in accounts with CAF, COIF and NatWest.

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

### **Report of the Trustees for the year ended 31 December 2022**

#### **FINANCIAL REVIEW(Contd)**

##### **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.

##### **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 2022 we estimate these to be £140,000. In addition to this we have £50,769 of funds restricted to specific projects and £85,096 for future research commitments. We continuously review our research programme to ensure that we are up to date with current findings. The remaining reserves of £400,919 will be used to fund research recommended to our Trustees by our Medical Advisory Panel following a rigorous peer review. The Trustees have earmarked £250,000 of this for a research fellow and will fund raise to add to the £150,919 balance to enable extra research projects to be commissioned.

#### **OUTLOOK**

The Trustees are hopeful that a return to relative normality will allow them to increase charitable activities in 2023 and plans are in place to restart our popular family information days, with interest expected to be high from both families and medical professionals.

The Trustees also plan to advertise for research applications in 2023 now that the future looks a little more settled.

The setting up of the Paediatric IBD BioResource project led by Professor Holm Uhlig at Oxford, and funded by CICRA, suffered from delays during the pandemic but with a time extension we are pleased to say that many Paediatric Centres are now in the course of setting up, or planning, their local group to collect this ongoing data. The Trustees consider that it is vital that CICRA continues to fund peer reviewed research and to support the families and young people diagnosed with Crohn's disease and Ulcerative Colitis which continues to increase, both in the UK and across the world for which neither cause nor cure are yet known. Much has been achieved over the years in terms of diagnosis and treatment of paediatric IBD, however the dramatic increase in prevalence we are seeing today means that research is needed more than ever. Of particular concern is the increase in Very Early Onset IBD (VEOIBD) in extremely young children.

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.

As we rebuild post-pandemic, the Trustees are also reviewing the structure of the charity in order to ensure that it is set up to achieve its charitable aims in the long term. A key challenge that the charity faces is to grow its income in order to fund the increase in activities, such as fundraiser support, family day organisation and administration of the grant awards process. The cost of living crisis is expecting to put additional pressure on CICRA. Looking ahead, 2023 will be the 45<sup>th</sup> anniversary of CICRA's founding which the Trustees intend to mark with a fundraising campaign.

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

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



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

## **Report of the Trustees for the year ended 31 December 2022**

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

#### **Governing document**

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

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

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

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

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

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

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

#### **Risk management**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity numbers**

England & Wales 278212, Scotland SC040700

#### **Principal address**

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

#### **Trustees**

Mr G Lee (Chair)  
Mr S Coleman  
Mr P Cooper  
Mr N Gooding  
Mrs M Lee MBE  
Ms C Malloy  
Ms K Malloy  
Mrs N Pitney-Hall

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Report of the Trustees  
for the year ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

**Hon. Awards Advisory Panel**

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

**Hon. Clinical Directors**

Dr K Blakeley  
Dr J Epstein

Approved by order of the board of trustees on ..... 28/09/2023 ..... and signed on its behalf by:



.....  
Mrs Margaret Lee MBE - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Crohn's in Childhood Research Association (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

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

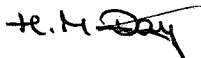
**Independent examiner's statement**

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

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

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

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



H. M. Day BSc FCA DChA

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

Date: ...08th September 2023...

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Statement of Financial Activities  
for the year ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		185,717	25,000	210,717	249,025
Other trading activities	2	23,850	-	23,850	27,005
Investment income	3	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>238</u>
<b>Total</b>		<u>214,067</u>	<u>25,000</u>	<u>239,067</u>	<u>276,268</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	64,473	-	64,473	53,694
<b>Charitable activities</b>	5				
Research		40,661	19,384	60,045	86,539
Support and information programme		74,404	3,124	77,528	76,300
Other		<u>14,875</u>	<u>-</u>	<u>14,875</u>	<u>10,752</u>
<b>Total</b>		<u>194,413</u>	<u>22,508</u>	<u>216,921</u>	<u>227,285</u>
<b>NET INCOME</b>		19,654	2,492	22,146	48,983
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>606,331</u>	<u>48,276</u>	<u>654,607</u>	<u>605,624</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>625,985</u></u>	<u><u>50,768</u></u>	<u><u>676,753</u></u>	<u><u>654,607</u></u>

The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	-	-	-	-
Investments	11	<u>356,397</u>	<u>-</u>	<u>356,397</u>	<u>353,265</u>
		356,397	-	356,397	353,265
<b>CURRENT ASSETS</b>					
Stocks	12	3,347	-	3,347	3,788
Debtors	13	39,768	-	39,768	36,439
Cash at bank and in hand		<u>261,615</u>	<u>50,768</u>	<u>312,383</u>	<u>303,298</u>
		304,730	50,768	355,498	343,525
<b>CREDITORS</b>					
Amounts falling due within one year	14	(35,142)	-	(35,142)	(42,183)
		<u>269,588</u>	<u>50,768</u>	<u>320,356</u>	<u>301,342</u>
<b>NET CURRENT ASSETS</b>					
		<u>625,985</u>	<u>50,768</u>	<u>676,753</u>	<u>654,607</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>625,985</u>	<u>50,768</u>	<u>676,753</u>	<u>654,607</u>
<b>NET ASSETS</b>					
		<u>625,985</u>	<u>50,768</u>	<u>676,753</u>	<u>654,607</u>
<b>FUNDS</b>					
	16			625,985	606,331
Unrestricted funds				50,768	48,276
Restricted funds				<u>676,753</u>	<u>654,607</u>
<b>TOTAL FUNDS</b>					

The financial statements were approved by the Board of Trustees and authorised for issue on 28/09/2023 and were signed on its behalf by:



.....  
Mrs Margaret Lee MBE - Trustee



.....  
S Coleman - Trustee

The notes form part of these financial statements

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

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

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

- the requirements of Section 7 Statement of Cash Flows.

**INCOME**

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

**EXPENDITURE**

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

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

**TANGIBLE FIXED ASSETS**

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

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

**STOCKS**

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

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

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

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

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

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

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**1. ACCOUNTING POLICIES - continued**

**INVESTMENTS**

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

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Merchandise (incl xmas)	8,407	7,940
Christmas/summer draw	10,880	12,982
200 Club	<u>4,563</u>	<u>6,083</u>
	<u>23,850</u>	<u>27,005</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	1,368	50
Schroders Fixed Interest account	<u>3,132</u>	<u>188</u>
	<u>4,500</u>	<u>238</u>

**4. RAISING FUNDS**

**RAISING DONATIONS AND LEGACIES**

	2022	2021
	£	£
Staff costs	15,988	7,951
Trustees' expenses	249	114
Postage and stationery	5,323	2,851
Office costs (40%)	19,664	19,042
Marketing and advertising	732	1
Legal and bank costs	58	1,554
Lotteries	5,007	5,626
Other fundraising expenses	10,823	11,881
Staff expenses	-	23
Outsourcing	<u>2,852</u>	<u>2,852</u>
	<u>60,696</u>	<u>51,895</u>

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Grant funding of activities £	Totals £
Research	6,904	53,141	60,045
Support and information programme	<u>77,528</u>	<u>-</u>	<u>77,528</u>
	<u>84,432</u>	<u>53,141</u>	<u>137,573</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022 £	2021 £
Staff costs	14,489	20,047
Trustees' expenses	2,243	1,027
Postage and stationery	9,886	5,295
Office costs (60%)	29,497	28,563
Marketing and advertising	21,704	18,172
Family meetings	2,000	540
Legal fees	87	2,332
Volunteer expenses	248	-
Outsourcing	4,278	4,278
Staff expenses	-	3,058
Depreciation	<u>-</u>	<u>513</u>
	<u>84,432</u>	<u>83,825</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**TRUSTEES' EXPENSES**

	2022 £	2021 £
Trustees' expenses	<u>2,492</u>	<u>1,141</u>

No Trustee received any remuneration for their services as a Trustee. A total of £2,492 (2021: £1,141) was reimbursed to 3 Trustees (2021: 1). 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 2022**

**8. STAFF COSTS**

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

	2022	2021
Administration	<u>4</u>	<u>4</u>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	184,892	64,133	249,025
Other trading activities	27,005	-	27,005
Investment income	<u>238</u>	<u>-</u>	<u>238</u>
<b>Total</b>	<u>212,135</u>	<u>64,133</u>	<u>276,268</u>
 <b>EXPENDITURE ON</b>			
Raising funds	53,694	-	53,694
<b>Charitable activities</b>			
Research	45,732	40,807	86,539
Support and information programme	44,396	31,904	76,300
Other	<u>10,752</u>	<u>-</u>	<u>10,752</u>
<b>Total</b>	<u>154,574</u>	<u>72,711</u>	<u>227,285</u>
 <b>NET INCOME/(EXPENDITURE)</b>	57,561	(8,578)	48,983
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>548,770</u>	<u>56,854</u>	<u>605,624</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>606,331</u>	<u>48,276</u>	<u>654,607</u>

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
<b>DEPRECIATION</b>			
At 1 January 2022 and 31 December 2022	<u>3,850</u>	<u>49,156</u>	<u>53,006</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>

**11. FIXED ASSET INVESTMENTS**

	2022 £	2021 £
Other	<u>356,397</u>	<u>353,265</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2022 £	2021 £
Schroders Fixed Deposit account	<u>356,397</u>	<u>353,265</u>

**12. STOCKS**

	2022 £	2021 £
Stocks	<u>3,347</u>	<u>3,788</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments and accrued income	<u>39,768</u>	<u>36,439</u>

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	20,969	36,026
Taxation and social security	253	126
Other creditors	<u>13,920</u>	<u>6,031</u>
	<u>35,142</u>	<u>42,183</u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	38,000	26,447
Between one and five years	<u>98,167</u>	<u>-</u>
	<u>136,167</u>	<u>26,447</u>

**16. MOVEMENT IN FUNDS**

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

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**16. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	334,216	57,561	76,682	468,459
Designated fund	<u>214,554</u>	-	<u>(76,682)</u>	<u>137,872</u>
	548,770	57,561	-	606,331
<b>Restricted funds</b>				
Support meetings	7,001	1,891	-	8,892
Family Days	16,000	-	-	16,000
Research grants	24,690	(10,307)	-	14,383
Parenting packs	-	9,000	-	9,000
Global Make Some Noise	<u>9,163</u>	<u>(9,162)</u>	-	<u>1</u>
	<u>56,854</u>	<u>(8,578)</u>	-	<u>48,276</u>
<b>TOTAL FUNDS</b>	<u>605,624</u>	<u>48,983</u>	-	<u>654,607</u>

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	212,135	(154,574)	57,561
<b>Restricted funds</b>			
Support meetings	3,800	(1,909)	1,891
Research grants	30,500	(40,807)	(10,307)
Parenting packs	9,000	-	9,000
Global Make Some Noise	<u>20,833</u>	<u>(29,995)</u>	<u>(9,162)</u>
	<u>64,133</u>	<u>(72,711)</u>	<u>(8,578)</u>
<b>TOTAL FUNDS</b>	<u>276,268</u>	<u>(227,285)</u>	<u>48,983</u>

**Support Meetings**

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

**Research Grants**

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

**Parenting Packs**

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

**Global Make Some Noise**

This fund represents amounts donated to CICRA by the Global Make Some Noise Charity towards the cost of a support worker.

**17. OTHER FINANCIAL COMMITMENTS**

The Charity has future grant commitments already entered into and spread over the years to 2023 - 2024 inclusive, totalling £85,096 (2021: £137,872) These multi-year grants are reviewed annually and payments for second and subsequent years are only made upon receipt of satisfactory progress reports. Consequently, the trustees do not consider it appropriate to make provision for these commitments in the financial statements.

Existing research commitments:	£
Grant awarded to: Professor Holm Uhlig, Oxford University	41,360
Grant awarded to: Professor Annabel David Oxford University	36,536
Laboratory consumables grant: Prof. Ian Sanderson, Barts & the Royal London Hospital	<u>7,200</u>
	<u>85,096</u>

The timing of the above commitments is as follows:

Grant Commitments 2023	76,824
Grant Commitments 2024	8,272

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	210,717	249,025
<b>Other trading activities</b>		
Merchandise (incl xmas)	8,407	7,940
Christmas/summer draw	10,880	12,982
200 Club	<u>4,563</u>	<u>6,083</u>
	23,850	27,005
<b>Investment income</b>		
Deposit account interest	1,368	50
Schroders Fixed Interest account	<u>3,132</u>	<u>188</u>
	<u>4,500</u>	<u>238</u>
<b>Total incoming resources</b>	239,067	276,268
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Trustees' expenses	249	114
Wages	15,988	7,788
Social security	-	86
Pensions	-	77
Postage and stationery	5,323	2,851
Office costs (40%)	19,664	19,042
Marketing and advertising	732	1
Legal and bank costs	58	1,554
Lotteries	5,007	5,626
Other fundraising expenses	10,823	11,881
Staff expenses	-	23
Outsourcing	<u>2,852</u>	<u>2,852</u>
	60,696	51,895
<b>Other trading activities</b>		
Merchandise (including Christmas cards)	3,777	1,799
<b>Charitable activities</b>		
Trustees' expenses	2,243	1,027
Wages	14,489	19,391
Social security	-	326
Pensions	-	330
Postage and stationery	9,886	5,295
Office costs (60%)	29,497	28,563
Carried forward	56,115	54,932

This page does not form part of the statutory financial statements

**CROHN'S IN CHILDHOOD RESEARCH  
ASSOCIATION**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2022**

	2022	2021
	£	£
<b>Charitable activities</b>		
Brought forward	56,115	54,932
Marketing and advertising	21,704	18,172
Family meetings	2,000	540
Legal fees	87	2,332
Volunteer expenses	248	-
Outsourcing	4,278	4,278
Staff expenses	-	3,058
Depreciation of tangible fixed assets	-	513
Grants to institutions	<u>53,141</u>	<u>79,014</u>
	137,573	162,839
<b>Other</b>		
Wages	8,914	2,448
Trustee insurance	1,525	1,226
Accountancy	3,630	3,500
Legal and bank costs	806	589
Staff expenses	<u>-</u>	<u>2,989</u>
	<u>14,875</u>	<u>10,752</u>
Total resources expended	<u>216,921</u>	<u>227,285</u>
<b>Net income</b>	<u><u>22,146</u></u>	<u><u>48,983</u></u>

This page does not form part of the statutory financial statements