

# **CROHN'S & COLITIS UK**

**Annual Report  
and  
Financial Statements  
for the year ended  
31 December 2023**

**Crohn's & Colitis UK – trading as Crohn's & Colitis UK  
Registered Charity No. 1117148 (England and Wales) SC038632 (Scotland)  
A company limited by guarantee in England and Wales No. 05973370**

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# A Welcome from our Chair

## A record-breaking year

In 2023 the charity went from strength to strength – it's been a record-breaking year. More people than ever before are turning to the charity with over 55,000 people in membership - a record - and a third consecutive year of breaking records in income generation. With more people joining the charity as members and supporters, working together we are increasing our visibility and impact even further.

Of course, all this means we can do more than ever to drive change for everyone living with Crohn's and Colitis. We promised that we would grow our impact on the public consciousness, including through our campaign Cut the Crap. In an exciting first for the charity, we launched our first cinema ad for the campaign alongside social media advertising which was seen by 3.2 million cinema goers and watched across media platforms 37.6 million times. As a result, over 164k members of the public used the symptom checker associated with the campaign in 2023.

By the end of 2023 we know more people recognise the terms Crohn's and Colitis and the charity working on your behalf. Our reach through the media has grown with media coverage rising from 1,297 articles in 2022 to 1,834 in 2023. The latter had the potential to be seen 21.4 billion times (an increase of 4.9 billion on 2022). Our latest campaign 'Little Things Can Mean a Lot' was featured on radio, streaming services and not least, on the backs of toilet doors in service stations.

Naturally we keep our attention on driving better care for our community as well. We led IBD UK, an alliance of 17 patient charities and healthcare professional bodies, in a new audit on the state of IBD services across the UK - the first such review after the Covid pandemic. Thank you to the over 15,000 people who completed the patient survey part of the audit. This is a genuine partnership, unique in UK healthcare, between patients and clinicians to understand what is working well and what needs to be improved.

Our work to improve diagnosis by building a collaboration with other patient charities representing people living with lower gastrointestinal conditions and relevant healthcare professional organisations, to create a national lower gastrointestinal symptoms diagnosis pathway, is coming to fruition. The work we are doing, leading a cross condition partnership, is a first in gastroenterology and the results will be launched in 2024.

And finally, I want to thank you all for your participation in our work. Many, many thousands have joined with us to make a difference. Whether you responded to our survey on IBD Standards, campaigned on early diagnosis or fundraised in a multitude of ways, thank you everyone!



**Jackie Craissati**  
Chair

**Signed on 16 May 2024**

## 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 full.

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 2023 we worked even harder to improve recognition and understanding of Crohn's and Colitis in the public consciousness. Our Cut the Crap campaign exceeded all expectations in reaching the public with the message about the importance of early diagnosis. At the same time we broadened our impact with the general public through our 'Little things' campaign which targeted social media, streaming services and public spaces to help the public empathise with the impact of living with Crohn's and Colitis. Through our work with our Ambassadors we secured TV coverage on BBC Breakfast, Good Morning Britain, Lorraine, Sunday Brunch and Steph's Packed Lunch, which enabled us to reach millions of viewers and raise the profile of Crohn's and Colitis. We also partnered with online magazine, Book of Man, to raise awareness of the experience of younger men with Crohn's and Colitis. The film starred Ali Jawad, Mesha Moinirad, Sacha Dhawan and Tom Speight. They shared it with their followers, reaching over 350k people.

Our work to improve the quality of care experienced in the NHS continued unabated. The charity leads the flagship programme on the IBD Standards of Care with IBD UK, undertaking the first audit of services in 2023 since the Covid pandemic. We worked in partnership to create a lower gastrointestinal symptom led diagnosis pathway, to be launched in 2024, which could be game-changing in speeding up diagnosis.

Investment in research, evidence and insight underpins the work of the charity. Two rounds of research grants were funded in year alongside the launch of work on a new research collaborative focused on fatigue and commissioning of much needed research on the economic costs and the areas of greatest impact on life associated with the conditions.

And with the generous support of our supporters, we beat our 2022 record income. As a result, we were able to fund more research, support more nurses, make it easier to find first class health information on our new website and attract more members than ever before.

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

We know that the understanding of friends, family, colleagues and service providers is fundamental to the well-being of our community and that is why we focused on driving public awareness in 2023.

- In 2023, 54% of the general public had heard of Crohn's & Colitis UK by the end of the year compared to 51% at the beginning.
- We have over 333k followers on our social channels, securing 15,000 new followers in 2023, and engagement was high with over 22,000 comments as part of our community's conversations on social media. Our non-paid adverts on social channels reached 40 million users. The website received over 5.3 million views, an increase of 27% on 2022, and our most popular pages were the Symptom Checker, Become a Member, Cut The Crap, Treatments and Symptoms.
- We also introduced Crohn's & Colitis: The Podcast. Presented by Geraldine Cooper, who works in our media team and has Ulcerative Colitis and producer Luke Bligh, who has Crohn's disease, the first episode aired in December 2023 and has received a 5-star rating from listeners so far.

- World IBD Day took place on 19 May 2023. This year's theme was 'Poo with pride' explored the embarrassment of needing a poo and trying to disguise it whether at work, a new partner's house or in a public toilet. Our videos on the topic served as a successful launchpad for our new TikTok channel. And our engagement on Instagram saw a surge in interactions with our videos reaching 100k people, over a quarter of whom were new to the charity. We were also mentioned in 43 news outlets including The Independent, The Mail Online, Yahoo, The Mirror and more.
- Our Ambassador Tom Speight took the brave decision to reveal that he lives with a stoma, before appearing as a guest on BBC Breakfast on World IBD Day to talk about his Crohn's. We were thrilled to introduce our new Ambassadors, model Molly Moorish Gallagher and snooker player Liam Highfield with both announcing their involvement with Crohn's & Colitis UK on World IBD Day.
- 2023 saw the launch of our *Little Things Mean a Lot* campaign. The campaign included a radio advert, which provided over 26.5 million opportunities to listen on key radio stations such as Talk Sport, Virgin Radio, Absolute Radio, Panjab Radio, Premier Gospel and Mi-soul. We ran a host-read advert with Rob Beckett and Josh Widdicombe on their podcast, Parenting Hell, where our advert was heard 1.8 million times. And 1,200 posters were displayed in 300 service station bathrooms, which had the potential to be seen by over 42 million travellers during the October half term.
- Awareness Week (1-7 December) activity stepped up a gear in 2023. This year's theme was 'finding the right words to talk about Crohn's and Colitis' and our advertising directed people to use our newly revamped Talking Toolkit. In December, for the first time we used posters on 1,913 buses across London and the Home Counties. Our radio advert featured on Absolute Radio, Sunrise Radio, Magic, TalkSport, Premier Gospel, and Mi-Soul to name a few. We ran features in the Eastern Eye which reaches 350k people per month and The Voice, which has over 100k readers per month. The latter told the story of Bridgette Fraser, one of our IBD Nurse Specialists based at Chelsea and Westminster Hospital.
- We also used Awareness Week to engage with politicians at drop in events at Westminster and the Senedd. 532 of our campaigners invited their politicians to our events, which represented 50% of MPs and 60% of Senedd Members. We spoke to a quarter of Senedd Members and over 20 MPs as a result. Five MPs spoke up in a Westminster debate during awareness week. In Northern Ireland, MLAs raised awareness on social media and in the press. And in Scotland, Clare Adamson MSP, Co-Convener of the Cross Party Group for Inflammatory Bowel Disease, raised improving awareness and reducing stigma of Crohn's and Colitis at First Minister's Questions.

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

Supporting research remains an important focus for the charity and in 2023. We were able to provide £750k of funding, up 38%, for research addressing the key priorities of people affected by Crohn's and Colitis and encourage even more to get involved in research.

- We funded five exciting new research projects in 2023 covering personalised medicine, understanding how perianal fistulas develop, creating better lab models of strictures, biomarker development, and the use of AI to detect precancerous and cancerous changes in the bowel totalling funding of £453k.
- We awarded three grants in 2023 totalling £298k focussed on early benefit for Crohn's Disease, which was generously funded by The Leona M. and Harry B. Helmsley Charitable Trust in 2022.

- Three of the charity's projects were able to complete in 2023 which have resulted, so far, in six publications including one review and five conference abstracts.
- We advertised 57 opportunities in 2023 (up from 48 in 2022) to take part in or shape research into Crohn's and Colitis and helped over 3,600 people get involved (up from over 1,800 people in 2022).
- We successfully livestreamed our patient research participation day for the fourth time with talks from 10 researchers, attracting 110 attendees on the day.

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

**We continue to be a trusted source of accurate and expert information and are innovating new ways of delivering information for tens of thousands of people with Crohn's and Colitis.**

- We answered over 9,000 queries through phone calls, emails, LiveChat and social media. Demand in 2023 was slightly lower than 2022 but there was a slight increase in call length.
- We received over 2 million total views of the information and support pages on the website in 2023 (an increase from just over 1.9 million in 2022). As in 2022, our treatments and symptoms landing pages were the most viewed information pages in 2023.
- Our virtual social events continued to be a huge success: 65 events were held in 2023 enabling over 650 people to connect and support each other. This included a new 'friends and family' event.
- Moving further beyond the Covid pandemic, more in-person events were held by our Local Networks, enabling people to meet and support each other in their local area. Nearly 180 in person local events were held in 2023, compared to 100 in 2022.
- Even more people tuned into our digital channels in 2023, extending the community further. On Facebook we saw an overall increase of 7,439 followers, giving us a total of 213k followers. Our Instagram grew from 69,355 followers in 2022 to 75,998 by the end of 2023, an increase of 9.61%. Despite the decrease in popularity since Twitter re-branded to X (13% of the app's daily active users were lost between Oct 2022 - Oct 2023), our main account grew 1.59% to 43,233 followers. Facebook Forum membership increased to 65,725 (up from 59,000 in 2022).

## **Our Goal - We want earlier diagnosis and high quality, sustainable clinical care across the UK**

**Even before the pandemic, one in four people took more than a year to be diagnosed and nearly half visited A&E at least once before being diagnosed.**

- Our Cut the Crap campaign reached millions and drove people to our online symptom checker which was completed 164k times in 2023. Nearly half were from our target age group of 18-34 year olds.
- We launched a new cinema advert that was shown in 517 cinemas across the UK and on Channel 4 & Sky streaming services, as well as an audio ad on Spotify.
- Over the two months the advert was live, we saw the number of symptom checker completions per month increase three fold (34,000 vs 9,500 per month).
- Across 2023, we had 150 meetings with politicians and health leaders, 31 political champions across the parliaments and saw 41 parliamentary questions raised.
- Our campaigner Steven Sharp met with Prime Minister, Rishi Sunak, and his local MP, Hannah Bardell, to discuss our early diagnosis campaign.

- The Scottish government launched its first ever publicly funded awareness campaign for Crohn's and Colitis. We also supported the development of content for NHS Inform Scotland, which included a link to our symptom checker.
- We led IBD UK in completing the latest audit of UK IBD services, the first since the Covid pandemic. Despite ongoing NHS pressures, 63% of UK IBD services responded, and more than 15,000 (50% more than the previous survey) patients completed the IBD Patient Survey.
- In early 2023 we launched an updated version of the IBD Toolkit with the Royal College of General Practitioners. This included new, more accessible resources about diagnosis and flare management, as well as the Continuing Professional Development (CPD) module previously developed with the College and a new podcast about holistic care for people with IBD. In addition to this we launched new CPD modules with NB medical to extend our reach to GPs.
- We also created a CPD module in the key publication for dietitians – Dietetics Today – and a podcast for dietitians.

## Enabling the charity to achieve our goals

- In our latest employee engagement survey there was a 20% uplift in the response to the question about feeling valued by the charity – 90% agreed or strongly agreed with feeling valued.
- We understand the importance of investing in the development of our people, and in 2023 we delivered our Manager Development Programme for all managers across the charity. Focusing on self-awareness, coaching and feedback, 26 of our managers, including the Senior Leadership Team, participated in the programme.
- We are committed to ensuring Crohn's & Colitis UK is a safe and inclusive place to work. We launched our anonymous reporting hotline for our staff to safely report discrimination, bullying and harassment.
- Alongside the hotline, we delivered sessions on respect and dignity at work and supporting our colleagues with neurodiversity for all staff.
- With the aim of becoming an anti-racist charity, the Senior Executive Team took part in anti-racism programme led by experts in this space. The Board of Trustees also undertook training highlighting their responsibilities with respect to equality, diversity and inclusion.
- Keeping the charity safe from cyberattacks is an ongoing priority and we are proud to have gained the Cyber Essentials accreditation. We worked with our specialist IT partners and the Hertfordshire Constabulary to deliver cyber protection training for our staff and strengthened our security across all of our systems and devices.

## Plans for the future

As we plan to move into a new strategy we are reorganising our work into six new programmes. The work under each programme is set out in our new business plan.

### Better Diagnosis

Our public campaigning work, Cut the Crap, with its main call to action to complete our symptom checker if you are experiencing key symptoms will continue, as will our advocacy with healthcare professionals and NHS leaders.

We will:

- undertake a new burst of public promotion aimed at 18-34 year olds using social media amongst other channels in the first quarter of the year.
- extend the target audience to under 50s as a key message in our broader public campaigning.
- launch our partnership-backed pathway to faster diagnosis for lower gastrointestinal conditions.



- create more professional development material for GPs, pharmacists and other healthcare professionals and promote widely.
- launch the national findings on the state of IBD care in the UK, including diagnosis, and lobby politicians and leaders for improvements in healthcare across the four nations of the UK.

### **Better Care**

We know from our last national report on IBD Standards of Care that the experience of patients with IBD services is patchy across the UK and too often patients miss out on the benefits of access to psychological and dietary support. But our championing of the importance of IBD nurse specialists to good patient care has been a success story. We will continue to address the gaps in care and support where things are working well to go even further.

We will:

- develop a new patient education resource with core modules on key areas including tests and investigations, treatments and surgery. In future years we will develop more targeted modules addressing needs at particular life stages or for particular communities.
- launch the national report into the state of IBD services in the UK in 2024.
- lobby politicians and health leaders for improvements in care.
- develop plans with healthcare professional organisations to support quality improvement in individual services.

### **Better Lives**

Our services support and empower people to live as well as possible with their condition whether it is information and advice or by providing supportive places to talk to others.

We will:

- maintain our existing range of information resources and create new resources including new digital tools, videos and animations.
- ensure our new patient education programme will include modules on living well with the condition for people at different life stages.
- expand our virtual social events to help people speak to others with the condition enabling them to better navigate the challenges of living with Crohn's and Colitis.
- continue to lobby, campaign and influence ensuring a strong voice for people across the UK with IBD on key areas of life such as finances and benefits, travel, toilet access, education and employment.
- raise awareness of the impact of the condition on people's lives through our media work.

### **Being Seen and Heard**

We know that public awareness and understanding of health conditions and their challenges can have a huge impact on people's lives. Awareness and understanding are the first steps to committing to change.

We will:

- develop a new substantial public campaign with a view to activating condition awareness, symptom recognition and engagement.
- build our media presence to support our programmes of work.
- improve our digital presence implementing a new digital strategy.

## Founded on Research and Evidence

We know that long term solutions to addressing the priority needs of people with Crohn's and Colitis and the harm caused by the conditions, are founded on impactful research and evidence.

We have made it the mission of the charity to be experts in the lived experience of people with the conditions.

We will:

- launch our quality of life dashboard and state of the nation report setting out the top priorities and concerns of our community based on robust research.
- launch our new research collaborative on fatigue in Crohn's and Colitis which will bring together researchers to develop research questions and create new research partnerships to increase investment in this area.
- undertake a new research call with around £500,000 funding available.

## Building our capability and capacity to deliver more

The charity continues to grow its resources and the effectiveness with which we operate, to do even more for our community.

We will:

- launch a new regular giving product.
- develop our membership offer to better serve existing members and recruit more new members.
- launch a mid-value giving club.
- expand existing events and introduce new virtual fundraising events.

## Funding our work – our thanks to all our supporters

2023 was the third successive record-breaking year for income generation with over £7.7 million raised. This is an incredible achievement, and it is thanks to everyone who went above and beyond in support of the charity. Over 83,500 of you fundraised or donated to us in 2023, 10,500 more than in 2022. We are so grateful to all our supporters who donated, fundraised and participated in an activity to raise funds for us. Thank you!

2023 has once again seen the extraordinary efforts and dedication of our loyal supporters taking on an array of fundraising activities raising in excess of £2.5m from mountain climbs and head shaves to cold water dips. We are so grateful to all our supporters, like Angus McLean and his team organising the Prestonfield Ball which was a huge success, raising £29,500 and the Dundas family's 18-hour Padel Tennis challenge, Padel4Poppy, which raised an impressive £31,500. Meanwhile, the beloved Bluebell Walk or Cycle Ride celebrated its 33rd year, raising over £6,500.

Our team of 144 runners took on the 2023 TCS London Marathon, raising over £195k. Our 137-strong team enjoyed the Great North Run, raising just under £75,000. Not to mention the other incredible challengers that took on Edinburgh, Brighton and Berlin Marathons, Ultra Challenges, the Royal Parks Half Marathon and various skydives throughout the UK.

Over 7,200 people participated in our virtual events this year. We were thrilled with the success of our

first ever Big Winter Workout which captivated an audience all committed to exercising for 31 minutes every day in January. Together they raised over £400k. 80% of our participants were new to the charity, increasing our reach and connecting us to new supporters. We also saw the introduction of a new event, RIDE IT, which raised £75k. Our dedicated walkers once again took strides during June for My Walk It, raising over £160k and we were excited for the return of our virtual running event RUN 60 in September, with similarly impressive results raising £150k.

Our Alex Demain Awards go from strength to strength, with more nominations than ever before. The awards, which celebrate our young fundraisers age 16-29, are named in memory of Alex Demain, a much-loved colleague who died with Crohn's disease in 2015.

This year's six winners; Rocco, Tiberius, Louis (under 16s) and Megan, Patricia and Holly (under 29s) took on challenges including My Walk It, school assemblies, in-memoriam events and London Marathon to raise funds for our work, with many of them organising multiple fundraisers in support of the charity. These incredible young people have inspired us all.

Our Christmas card collection was a big hit this year, raising more than ever before, and our raffle and lottery raised over £220k. Over £180k was raised in memory of much-missed loved ones who are remembered through kind gifts to the charity. We are so grateful for the support.

Our generous donors gave over £475k in individual donations, and in 2023 our Legacy income was our second highest total since 2018, with over £1.47 million raised from gifts in Wills. Every gift, no matter the size, is gratefully received and helps make the future better for people with Crohn's and Colitis.

Income and awareness raised by our Corporate partners is a vital part of increasing the profile of Crohn's and Colitis.

We are very grateful to our corporate partners for their invaluable support of our programmes including the Early Diagnosis campaign, IBD Nurses, symptom checker development, as well as funds towards our wider work.

We are deeply appreciative of companies who have selected us as their charity of choice, generously contributing through staff fundraising, bake sales, volunteering and participation in challenge events. We also thank the 520 people who chose to give through Payroll Giving, raising over £44,000.

Throughout the year PB Mortgages continued to support us with another gruelling challenge event and kind donations provided through staff nominations and matched funding. Law firm, Lawrence Stephens ended their two-year partnership with us on a high, having raised over £11,000 for the charity's work. And we were delighted to be invited to Heathrow Airport by British Airways, to host an awareness raiser with their staff in December.

2023 also saw the refresh of Are You IN? which is designed to help employers better support people living with invisible conditions and disabilities like Crohn's and Colitis at work. Over 21 companies attended our first event in October and many more have had conversations about how they can become involved.

Following a pilot with our members in 2022, we rolled out Crohn's & Colitis UK Healthcare Direct to the wider community this year. This service supports members of our community who have a stoma. Supporters can sign up to receive stoma products and medication delivered direct to their door. Crohn's & Colitis UK Healthcare Direct is delivered in partnership with Bullen Healthcare, the UK's largest Independent Dispensing Appliance Contractor.

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

Abbvie  
Eli Lilly  
Celltrion Healthcare  
Cripps

Ergonomic Solutions  
 Galapagos Biotech Ltd, an Alphasigma company  
 GSK  
 Lansdowne Partners  
 Lawrence Stephens  
 Norgine  
 PB Mortgages  
 Peak Scientific  
 Perrigo (Co)  
 Pharmacosmos  
 Sandoz  
 Specialist Group  
 Stourgarden Ltd  
 Takeda UK Ltd  
 The Tom Clarke Foundation  
 Thursfield  
 Tillotts Pharmaceutical UK

We are immensely grateful to the 140 charitable trusts and foundations that value our work and supported us to achieve £641,000. This includes our third year of project funding from the Health Foundation towards 'AWARE-IBD', which aims to empower people with Crohn's or Colitis to improve their care.

We received the final donation of a pledge from The Leona M. and Harry B. Helmsley Charitable Trust, towards our award-winning, evidence-backed patient information services. Many regional and national trusts and foundations also kindly awarded grants towards this service, most notably the Childwick Trust and the National Lottery Scotland.

Our investment in pioneering research was generously supported with major grants awarded by the Albert Gubay Charitable Foundation, Sylvia Waddilove Foundation and Robert Luff Foundation.

We also received generous grants towards our Helpline service, from the Moondance Foundation and the Basil Samuel Charitable Trust.

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

Alliance - Health And Social Care Alliance Scotland  
 Bill Brown's 1989 Charitable Trust  
 Childwick Trust  
 David and Claudia Harding Foundation  
 Frances & Augustus Newman Foundation  
 John James Bristol Foundation  
 Margaret Giffen Charitable Trust  
 Moondance Foundation  
 Robert Luff Foundation  
 Simon Gibson Charitable Trust  
 Sylvia Waddilove Foundation UK  
 The Access Foundation  
 The Albert Gubay Charitable Foundation  
 The Basil Samuel Charitable Trust  
 The February Foundation  
 The Grace Trust  
 The Bothwell Charitable Trust  
 The Health Foundation  
 The John James Bristol Foundation

The Lawson Trust  
The James Weir Foundation  
The John Coates Charitable Trust  
The Hugh Fraser Foundation  
The Leona M. and Harry B. Helmsley Charitable Trust  
The Light Fund  
The National Lottery Community Fund Scotland  
The Reo Stakis Charitable Foundation  
The Schuh Trust  
The Wesleyan Foundation

We greatly value and rely upon the generosity of individuals supporting our work, and would like to take this opportunity to recognise our major supporters including Sam Bryant and Andrew Edwards.

We are also grateful to all our major supporters who wish to remain anonymous.

Our fundraising is conducted in compliance with the law and recognised good practice. We support the Fundraising Regulator's Promise, and we are a member of the Fundraising Regulator's scheme, which holds members to set standards for charitable fundraising, and we proudly display its logo on all our public fundraising materials. To maintain our supporters' trust we are open, honest, fair, and legal in our fundraising practice. There were no compliance issues with the Fundraising Standards we have adopted. In 2023 we received eight complaints (nine in 2022) 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. In 2023 we worked with an external telemarketing agency, NTT, on a telephone fundraising campaign. The campaign ran from July to November following a test campaign in February 2023. 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 charity registered in England and Wales no. 1117148 and in Scotland no. SCO38632 and is a company limited by guarantee in England and Wales no. 05973370.

The charity is governed by its Articles of Association, last amended in September 2017.

The charity's objects, as set out in its constitution, are:

- the relief of those suffering from Ulcerative Colitis, Crohn's Disease or related inflammatory bowel diseases (together, generally referred to as IBD) including the support of those who care for them.
- the promotion of the welfare of those suffering from Ulcerative Colitis, Crohn's Disease or related inflammatory bowel diseases.

- the advancement of education and research into the causes, prevention, treatment and cure of Ulcerative Colitis, Crohn's Disease or related inflammatory bowel diseases, improvements in the management of the conditions, and the publication of the results of such research.

## Public benefit

In accordance with the Charities Act 2011, Crohn's & Colitis UK is required to confirm that the activities it undertakes to achieve its objectives are all carried out for public benefit as described by the Charity Commission. It should be noted that all the charity's information and support services are open to non-members to use as well as members. We have demonstrated in this report how we have met the objects above.

## Trustees and organisational structure

The constitution provides for a Board of Trustees comprising at least seven and not more than twelve 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 including safeguarding and in relation to equality, diversity and inclusion.

During the year we welcomed five new Trustees with wide ranging experience and skills:

- Dr David Buckle (GP, Non Executive Director NHS Trusts and Vice Chair of the Stroke Association)
- Antony Lorman (Managing Director of Edgewell Personal Care )
- Rachel Quinn (Director of Medical Science Policy, Academy of Medical Sciences)
- Paul Richmond (Deputy Chief Executive of Watford Community Housing)
- Lucie Waters (Variety of NHS senior director roles).

We also said goodbye to two Trustees, Amanda Quincey and Lindsay Keir. We are immensely grateful for their contribution over many years.

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 2022: Finance and Audit, People and Organisational Development, and Research Strategy and Funding. In 2023 we recruited an additional independent member to our Finance & Audit (F&A) and our People and Organisational Development (POD) Committees to strengthen the expertise and challenge within the Committees. David Ashton joined the F&A with an extensive international corporate career and professional expertise in finance. Katy Olivera joined the POD with an wide ranging background in HR in consultancy and private sector organisations.

In 2023 the charity's Young Adults Advisory Panel began work providing young adults' (18 – 28 years) perspective on the charity's strategy and programmes of work to the Board. The Panel's final recruitment led to twelve appointments: Amelia Ehren was appointed chair and recruitment of the remaining panel was carried out in 2023.

At the end of December, Dr Barney Hawthorne retired as the charity's Medical Adviser and chair of our Research Awards Panel. Dr Hawthorne joined as Medical Adviser in 2017 and has contributed enormously to the work of the charity. He will continue to work with us closely on the IBD Standards of Care and Audit. At the end of the year we carried out a full public recruitment for a newly constituted Clinical Adviser role and welcomed Dr Christian Selinger, consultant gastroenterologist at Leeds Teaching Hospital NHS Trust, to the post.

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

The Trustee Board held five formal meetings in 2023 in addition to a number of strategy seminars and discussion meetings.

## Members

In a testament to the strength of our community, membership numbers broke 55,000 for the first time (up from 50,000 in 2022). This represents over 10% of people diagnosed with Crohn's or Colitis. As well as raising much-needed funds, members continued to access support and information through Connect magazine and bespoke member communications.

Our AGM was held online on 23 September with 270 members present. Members voted to approve our 2022 Annual Report and Financial Statements, and they voted in favour of the re-appointment of the charity's auditor, Price Bailey. We are especially thankful to Professor Kevin Whelan, who shared a presentation about ultra processed foods and additives in relation to Crohn's and Colitis; setting out the lack of evidence base and the importance of a balanced diet.

## 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 980 volunteers registered with the charity – up from 934 in 2022.

In 2023 we recruited our first EDI Communications Panel, a group of 15 people from diverse backgrounds who use their skills and experience to help inform our work in communications and marketing. So far the group have offered hugely helpful insight and guidance on our job recruitment packs, awareness activities, and how we talk about research on our website.

## Employees

The charity started the year with a complement of 75 staff and finished with 87 (80.3 full time equivalent average in year) to deliver the charity's growing agenda.

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.

## Equality, Diversity and Inclusion (EDI)

The charity has a strong commitment to EDI at all levels placing a high value on a truly embedded and inclusive culture, and as our diverse workforce grows, we want everyone to know that they work in a safe, supportive and inclusive environment where they can be themselves and deliver their best.

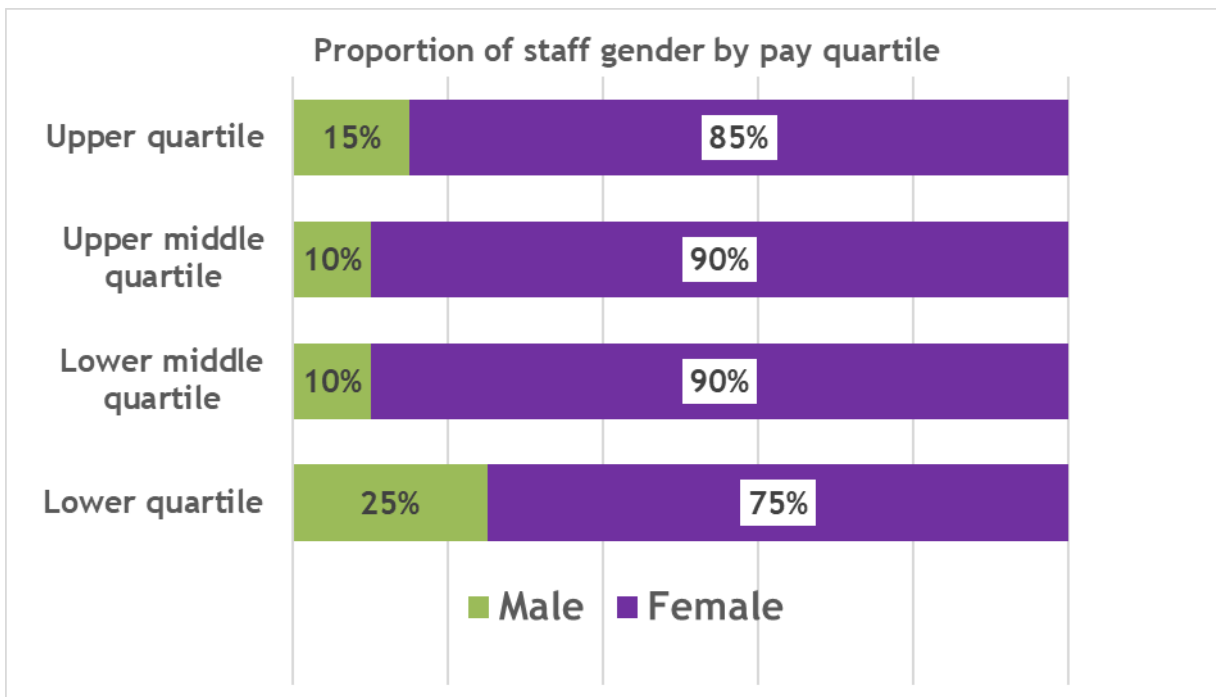
We actively monitor diversity and are focussing to try and increase diversity across both staff and volunteers.

The information below is the position at the end of March 2023, and we have not included “unidentified or prefer not to say” data.

Category	%
Asian or Asian British - Indian	5%
Asian or Asian British - Pakistani	2%
Asian or Asian British - Other	2%
Black/African/Caribbean/Black British - Caribbean	3%
Mixed/multiple ethnic group - White & Black Caribbean	2%
Mixed/multiple ethnic group - White & Asian	2%
White - English/Welsh/Scottish/Northern Irish/British	80%
White - other White background	4%
Total	100%

### Gender pay

We monitor our gender pay and have included a simple chart to show the gender split across our four pay sectors. With the upper quartile being the highest paid category.





## 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 £18,082 (2022: £6,347) 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.

## 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 Senior Leadership Team ) 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 2023:

- the continuing uncertainty in long term income planning as we look to significantly increase our income across the new strategy planning period. Mitigations include small scale testing and agile switching to successful approaches.
- the ongoing challenging recruitment and retention conditions in the external market could lead to a lack of staff resource threatening programme delivery, particularly when we are seeking to expand the staff base. We will continue to invest in HR practices valued by staff such as investment in learning and development.
- cyber security is a major concern across the charity sector. We will actively maintain staff awareness and training as well as continuously monitor and upgrade our system defences as needed.
- equality, diversity and inclusion issues are core to our strategy and we will review progress to date as well as implement a new action plan.
- ensuring budgeted activities are delivered through systematic monitoring at senior management level.
- a new risk was added for the General election likely to be held in 2024 which may reduce our active political relationships. We will proactively engage politicians after the election to maximise impact.
- delay to our evidence and insight will affect delivery of our new strategy. We are seeking to bolster our staff resource and off set with consultancy.

# 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.

## 2023 results

During 2023 the charity made a planned deficit of £1.1 million (2022: surplus £0.4 million) split between an unrestricted funds deficit of £531k (2022: surplus £658k) and restricted funds deficit of £607k (2022 deficit: £218k). We were able to plan for a deficit having achieved surpluses across a number of years previously in order to build an investment plan for our strategic objectives.

Income once again performed well in 2023 at £7.7 million (2022: £7.2 million), another record breaking year. Legacies again performed particularly well.

In terms of expenditure, we planned a significant increase in expenditure and as a result this increased materially in 2023 to £9.1 million (2022 £6.5 million) with the biggest increase in our work around Early Diagnosis at £1 million (2022 £0.2 million).

## Reserves Policy

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

Total reserves fell to £4.6 million (2022: £5.7 million) after the planned deficit for the year.

The charity holds restricted funds to the value of £0.2 million (2022: £0.8 million), which may only be used in accordance with specific restrictions imposed by the donor.

The charity also holds unrestricted funds to the value of £4.4 million (2022: £4.9 million) of which £0.6 million (2022: £0.7 million) were designated funds as follows:

- Tangible Fixed Assets - A designated fund has been created that represents the net book value of tangible fixed assets insofar as these funds are not available for immediate use.
- Intangible Fixed Assets - 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. 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 unrestricted undesignated reserves, at £3.8 million at the year end, exceeds this minimum cover, we are planning an increased programme spend for 2024 to utilise this excess to maximum effect in line with our strategy.

## Cash and investments

The liquid funds of the charity are represented by cash deposits including £0.2 million (2022: £0.2 million) held by our Local Networks, and investments of £2.7 million (2022: £2.4 million) held in a charity restricted ethical investment fund managed by CCLA Investment Management. At the year-end there was £1.7 million (2022: £1.9 million) held in interest bearing accounts.

## Pension costs

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

## Staff remuneration

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

Staff salaries are determined by reference to bands that take account of the levels of capability and experience required, 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. We undertake regular benchmarking of salaries against the market.

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 Panel, comprising academic and medical specialists as well as lay representatives. External specialist referees are asked to comment confidentially on applications. Grants awarded in previous years are still progressing.

The Research Strategy and Funding Committee review and approve the recommendations of the panel by delegated authority from the Board of Trustees. Our website has an area dedicated to reporting back, in 'plain English', on the findings from the research projects we fund.

Crohn's & Colitis UK has been awarded a Certificate of Good Practice for its peer review procedures by the Association of Medical Research Charities. Grants are normally made for periods of up to three years, with reports required at annual intervals. Funds are set aside for the total cost of the project in the year of the award.

We received £280k from the Government as part of its charity-funded early careers researchers scheme.

## Local grants

Local Networks may make grants to local hospitals to support staff professional development or enhance aspects of the provision for IBD patients. Seven grants were awarded in 2023 totalling £8,559. Grants included buying infusion chairs, provision of training modules for IBD nurses and vein finders and heat packs for infusion units.

# 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. 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 on 16 May 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J. Craissati', written in a cursive style.

Dr Jackie Craissati MBE – Chair of the Board of Trustees  
Dated 16 May 2024

# 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 2023 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 2023, and of the group's incoming resources and application of resources including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 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, Charities Commission, OSCR and SORP 2019.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance through the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and enquiries of management and officers of the Charitable Group. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness. We reviewed systems and procedures to identify potential areas of management override risk.

We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates, including treatment of legacies and grant income, valuation of investments and the amortisation rates of intangible assets.

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

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

at: <https://www.frc.org.uk/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.



**Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)**

*For and on behalf of:*

**Price Bailey LLP**

*Chartered Accountants*

*Statutory Auditors*

*3rd Floor*

*24 Old Bond Street*

*Mayfair*

*LONDON*

*W1S 4AP*

*Date: 22 May 2024*



Financial statements  
Crohn's & Colitis UK  
Consolidated Statement of Financial Activities  
Including income and expenditure  
For the year ended 31 December 2023

	Note	Unrestricted funds (inc. designated funds note 22) £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income :</b>					
Donations and legacies	2	3,483,157	468,373	3,951,530	3,442,654
Charitable activities	5	865,770	8,198	873,968	764,095
Other trading activities	3	2,128,516	632,190	2,760,706	2,925,122
Investments	4	134,486	-	134,486	95,884
Other		1,744	-	1,744	8,889
<b>Total income</b>		<b>6,613,673</b>	<b>1,108,761</b>	<b>7,722,434</b>	<b>7,236,644</b>
<b>Expenditure :</b>					
Raising funds	9	2,502,467	765	2,503,232	1,905,600
Charitable activities:					
Research	11	99,543	886,262	985,805	759,951
Helplines		316,933	205,326	522,259	533,160
Knowledge and Information		228,971	247,544	476,515	383,667
Communications		838,153	-	838,153	503,336
Early Diagnosis		952,395	70,000	1,022,395	238,943
Evidence and Insight		626,480	-	626,480	242,691
Quality Improvements		527,321	117,882	645,203	720,316
Campaigns		444,987	52,420	497,407	427,217
Networks & volunteering		90,582	-	90,582	94,742
Membership		896,933	-	896,933	674,754
<b>Total expenditure</b>	6	<b>7,524,765</b>	<b>1,580,199</b>	<b>9,104,964</b>	<b>6,484,377</b>
<b>Net income before investment gains/(losses)</b>		<b>(911,092)</b>	<b>(471,438)</b>	<b>(1,382,530)</b>	<b>752,267</b>
Gains/(losses) on investments	17	244,027	-	244,027	(312,141)
<b>Net income</b>		<b>(667,065)</b>	<b>(471,438)</b>	<b>(1,138,503)</b>	<b>440,126</b>
Transfers between funds	15	135,926	(135,926)	-	-
<b>Net movement in funds</b>		<b>(531,139)</b>	<b>(607,364)</b>	<b>(1,138,503)</b>	<b>440,126</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,929,892	803,867	5,733,759	5,293,633
<b>Total funds carried forward</b>		<b>4,398,753</b>	<b>196,503</b>	<b>4,595,256</b>	<b>5,733,759</b>

Note 22

Note 23

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

The net (deficit)/surplus of the Charitable Company for the year was (£1,138,503) (2022 surplus £440,126).

Financial statements  
Crohn's & Colitis UK  
Balance Sheet  
For the year ended 31 December 2023

	Note	Group*		Charitable Company	
		2023 £	2022 £	2023 £	2022 £
<b>Fixed assets</b>					
Intangible assets	16	40,876	168,605	40,876	168,605
Tangible assets	16	273,624	314,736	273,624	314,736
Investment	17	2,687,610	2,443,582	2,687,611	2,443,583
<b>Total Fixed Assets</b>		<b>3,002,110</b>	<b>2,926,923</b>	<b>3,002,111</b>	<b>2,926,924</b>
<b>Current assets</b>					
Debtors	18	2,220,537	2,754,266	2,227,585	2,769,806
Cash at bank and in hand	19	2,217,698	2,610,762	2,163,429	2,538,678
<b>Total Current Assets</b>		<b>4,438,235</b>	<b>5,365,028</b>	<b>4,391,014</b>	<b>5,308,484</b>
<b>Liabilities</b>					
Creditors: amounts falling due within one year	20	(2,299,189)	(1,990,650)	(2,251,969)	(1,934,107)
<b>Net current assets</b>		<b>2,139,046</b>	<b>3,374,378</b>	<b>2,139,045</b>	<b>3,374,377</b>
<b>Total assets less current liabilities</b>		<b>5,141,156</b>	<b>6,301,301</b>	<b>5,141,156</b>	<b>6,301,301</b>
Creditors: amounts falling due after one year	20	(487,900)	(459,542)	(487,900)	(459,542)
Provisions for liabilities	21	(58,000)	(108,000)	(58,000)	(108,000)
<b>Total net assets</b>		<b>4,595,256</b>	<b>5,733,759</b>	<b>4,595,256</b>	<b>5,733,759</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>					
Designated funds held nationally	22	314,499	483,341	314,499	483,342
Designated funds held by Networks		270,910	233,551	270,910	233,551
General Reserve Fund held nationally		3,813,344	4,213,000	3,813,344	4,212,999
<b>Total unrestricted funds</b>		<b>4,398,753</b>	<b>4,929,892</b>	<b>4,398,753</b>	<b>4,929,892</b>
<b>Restricted funds</b>					
Held nationally	23	196,503	803,867	196,503	803,867
<b>Total restricted funds</b>		<b>196,503</b>	<b>803,867</b>	<b>196,503</b>	<b>803,867</b>
<b>Total charity funds</b>		<b>4,595,256</b>	<b>5,733,759</b>	<b>4,595,256</b>	<b>5,733,759</b>

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 16 May 2024 and signed off by the Chair, Jackie Craissati:



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 2023

	Group*		Charitable Company	
	2023	2022	2023	2022
	£	£	£	£
<b>Cash flows from operating activities</b>				
<b>Net cash provided by (used in) operating activities</b>	<b>(264,146)</b>	<b>856,815</b>	<b>(246,331)</b>	<b>797,966</b>
Cash flows from investing activities:				
Investment income	134,486	95,884	134,486	95,884
Purchase of fixed assets	(263,404)	(84,708)	(263,404)	(84,708)
Sale/(purchase) of investments	-	(500,000)	-	(500,000)
<b>Net cash provided by (used in) investing activities</b>	<b>(128,918)</b>	<b>(488,824)</b>	<b>(128,918)</b>	<b>(488,824)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(393,064)</b>	<b>437,437</b>	<b>(375,429)</b>	<b>309,142</b>
<b>Cash and cash equivalents at 1 January</b>	<b>2,610,762</b>	<b>2,173,325</b>	<b>2,538,678</b>	<b>2,229,536</b>
<b>Cash and cash equivalents at 31 December</b>	<b>2,217,698</b>	<b>2,610,762</b>	<b>2,163,249</b>	<b>2,538,678</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>				
Net income/(expenditure) for the year (as per the SOFA)	(1,138,503)	440,126	(1,138,503)	440,126
Depreciation charges	190,599	209,536	190,599	209,536
Unrealised (gains)/losses on investments	(244,027)	312,141	(244,027)	312,141
Investment income	(134,486)	(95,884)	(134,486)	(95,884)
Loss/(profit) on the sale of fixed assets	241,645	-	241,645	-
(Increase)/decrease in debtors	533,729	(692,216)	542,221	(707,756)
Increase/(decrease) in creditors	336,897	575,112	346,220	531,803
Increase/(decrease) in provision	(50,000)	108,000	(50,000)	108,000
<b>Net cash provided by (used in) operating activities</b>	<b>(264,146)</b>	<b>856,815</b>	<b>(246,331)</b>	<b>797,966</b>
<b>Analysis of cash and cash equivalents</b>				
Cash in hand	484,722	700,309	430,453	628,225
Notice deposits	1,732,976	1,910,453	1,732,976	1,910,453
<b>Total cash and cash equivalents</b>	<b>2,217,698</b>	<b>2,610,762</b>	<b>2,163,249</b>	<b>2,538,678</b>
<b>Analysis of changes in net debt</b>				
Cash and Cash equivalents brought forward	2,610,762	2,173,325	2,538,678	2,229,536
Cash flows	(393,064)	437,437	(375,429)	309,142
Cash and Cash equivalents carried forward	<b>2,217,698</b>	<b>2,610,762</b>	<b>2,163,249</b>	<b>2,538,678</b>

\* Group represents the consolidation of the Charity with its trading company.

Crohn's & Colitis UK  
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## 1 Accounting policies

The registered office of Crohn's and Colitis UK is 1 Bishops Square, Hatfield, AL10 9NE

### Basis of accounting

The charity is a public benefit entity and the accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for Charities (SORP 2019), FRS102, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, relevant law and accounting standards and are reported in £ sterling.

### Going Concern

The Trustees have reviewed the financial plans and cash flows for the coming twelve months and also a longer term plan for the next two years where the charity and group is looking to reduce its existing reserves and incur an annual deficit, and as such are satisfied that it is appropriate for the accounts to be prepared on a going concern basis, and as explained in the Trustees Report.

### Group financial statements

These financial statements consolidate the results of the charity and its wholly owned trading subsidiary NACC Merchandise Limited. A separate statement of financial activities (SOFA) and separate statement of cash flows are not presented because the charity has taken advantage of the provisions of paragraph 408 of the Companies Act 2006.

### Local Networks

The charity had forty seven local networks that were active to some degree during the year. All active networks are required to make returns of income and expenditure for the year which are included in the financial statements.

### Income

- i) All income is included in the accounts without netting off expenditure.
- ii) Members' subscriptions are taken to income in full in the year of receipt.
- iii) Investment income is taken to income on the accruals basis.
- 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  
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## 1 Accounting policies (continued)

### Expenditure continued

- vi) Governance costs include both the direct costs of the charity meeting its statutory obligations and a portion of officer and overhead time spent on the strategic direction of the organisation and compliance with constitutional and statutory requirements.
- vi) Irrecoverable VAT is charged to the SOFA.

### Debtors

Debtors are stated in the balance sheet at estimated net realisable value, being the invoiced amount less provisions for bad and doubtful debts.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and interest bearing deposits.

### Creditors

Expenditure is recognised in the accounts on the accruals basis, giving rise to creditors at the year end. Other than grants (discussed below), these are all payable within one year.

### Grants

Grants are split between current and non-current liabilities. The provision for a multi-year grant is recognised at its actual value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions that would permit the charity to avoid making the future payment(s) and settlement is probable.

The effect of discounting is considered immaterial in both current and prior year ends.

### Capitalisation and depreciation of tangible and intangible fixed assets

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold improvements	straight line over the lease period
Fixtures and fittings	25% per annum straight line
Software development	20% per annum straight line
Computer equipment	33% per annum straight line

Capital commitments are disclosed as at the year end.

### Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is taken to the SOFA.

### Pension Contributions

The charity makes contributions for employees to a group personal pension scheme. This is a defined contribution scheme to which the charity makes employer's contributions of either 5% or 8% of gross pay.

### Funds Accounting

Funds held by the charity are:

**Unrestricted general funds** - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

**Designated funds** - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects.

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

These funds are further divided between those held Nationally and those held by Local Networks. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

### Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis as they arise.

Crohn's & Colitis UK  
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**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  
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<b>2 Donations and legacies</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Donations from members				196,304	227,166
Donations to Local Networks				60,775	39,111
Other donations (incl. Trusts, In memoriam, Payroll Giving)				2,217,357	1,947,203
				<u>2,474,436</u>	<u>2,213,480</u>
<b>Legacies</b>					
Research				-	-
Unrestricted				1,477,094	1,229,174
				<u>3,951,530</u>	<u>3,442,654</u>
<b>3 Income from other trading activities</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
National fundraising				2,693,032	2,869,352
External turnover of trading subsidiary				67,674	55,770
				<u>2,760,706</u>	<u>2,925,122</u>
<b>4 Investment income and interest</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Other Interest:					
Charity investment income				76,878	79,432
Charity bank interest				57,608	16,452
				<u>134,486</u>	<u>95,884</u>
<b>5 Income from charitable activities</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Subscriptions				873,968	764,095
				<u>873,968</u>	<u>764,095</u>
<b>6 Expenditure on charitable activities</b>					
	<b>Direct staff costs</b>	<b>Direct other costs</b>	<b>Support costs</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Raising funds (note 9)	1,071,319	1,074,443	357,470	2,503,232	1,905,600
Charitable activities					
Grantmaking (note 11)	286,991	684,337	14,477	985,805	759,951
Helplines	414,065	62,100	46,094	522,259	533,160
Knowledge and Information	287,826	155,388	33,301	476,515	383,667
Evidence and insight	136,834	398,532	91,114	626,480	242,691
Early diagnosis	-	883,880	138,515	1,022,395	238,943
Communications	329,672	386,581	121,900	838,153	503,336
Quality Improvements	291,086	277,424	76,693	645,203	720,316
Campaigns	213,253	219,436	64,718	497,407	427,217
Networks & Volunteering	62,854	14,554	13,174	90,582	94,742
Membership costs	362,677	403,807	130,449	896,933	674,754
	<u>3,456,577</u>	<u>4,560,482</u>	<u>1,087,905</u>	<u>9,104,964</u>	<u>6,484,377</u>
	(note 7)		(note 8)		

Crohn's & Colitis UK  
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**6 Expenditure on charitable activities (continued)**

2022	Direct staff costs £	Direct other costs £	Support costs £	Total 2022 £
The comparative from last year is detailed below				
Raising funds (note 9)	848,040	631,258	426,302	1,905,600
Charitable activities				
Grantmaking (note 11)	208,514	545,712	5,725	759,951
Helplines	407,410	87,753	37,997	533,160
Knowledge and Information	189,835	180,035	13,797	383,667
Evidence and insight	94,110	92,993	55,588	242,691
Early diagnosis	0	238,943	0	238,943
Communications	225,669	176,579	101,088	503,336
Quality Improvements	269,600	316,734	133,982	720,316
Campaigns	170,024	172,178	85,015	427,217
Networks & Volunteering	63,943	9,098	21,701	94,742
Membership costs	295,507	224,695	154,552	674,754
	<u>2,772,652</u>	<u>2,675,978</u>	<u>1,035,747</u>	<u>6,484,377</u>

**7 Staff costs**

	2023 £	2022 £
Wages and salaries	2,969,458	2,379,377
Social security costs	309,017	254,036
Pension costs	178,102	139,239
	<u>3,456,577</u>	<u>2,772,652</u>

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

	2023 No.	2022 No.
Charitable activities		
Direct	42	37
Support	15	15
Cost of generating funds	25	19
	<u>82</u>	<u>71</u>

The charity has 980 volunteers across the UK who provide awareness, fundraising and information sharing. Volunteers also supported the charity on a variety of internal panels, as well as in the media and as Trustees.

**Key management compensation**

Operational management of the charity is overseen by the Chief Executive, supported by a Senior Leadership Team of four (2022: four). Total remuneration, including pension costs in 2023 was £329,518 (2022: £315,463).

One member of staff was paid more than £80,000 and less than £90,000 in the year (2022: one).

Two members of staff were paid more than £70,000 and less than £80,000 in the year (2022: two).

Two members of staff were paid more than £60,000 and less than £70,000 in the year (2022: one).

Pension contributions in respect of these staff members totalled £24,237 (2022: £21,413).

**8 Support Costs**

	2023 £	2022 £
Other staff related costs	177,332	107,147
Premises costs	437,008	539,302
Office operating costs	443,707	361,464
Governance costs	29,858	27,834
	<u>1,087,905</u>	<u>1,035,747</u>
Included in support costs are the following:		
Amortisation of intangible fixed assets	127,728	144,642
Depreciation of tangible fixed assets	62,873	64,895
Property rental and service charges	154,915	324,471

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



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

	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging:-		
Depreciation and amortisation	190,601	209,537
Operating Leases	154,915	324,470
Auditors' remuneration - Crohn's & Colitis UK	13,000	13,920
Auditors' remuneration - NACC Merchandise Ltd	3,050	2,850

**9 Direct cost of generating funds**

	<b>2023</b>	<b>2022</b>
	£	£
External costs of trading subsidiary	44,592	44,423
National fundraising direct costs	2,458,640	1,861,177
	<u>2,503,232</u>	<u>1,905,600</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.

	<b>2023</b>	<b>2022</b>
	£	£
<b>Profit and loss account</b>		
Turnover	67,674	55,770
Cost of sales	(41,321)	(41,352)
Gross profit	<u>26,353</u>	<u>14,418</u>
Administrative expenses	(8,271)	(8,071)
Net Profit/(loss) on ordinary activities	18,082	6,347
Amount gift aided to Crohn's & Colitis UK	(18,082)	(6,347)
Net Profit for the year	<u>-</u>	<u>-</u>
Retained profit brought forward	-	-
Retained profit carried forward	<u>-</u>	<u>-</u>

**11 Grant making expenditure - Research**

	<b>2023</b>	<b>2022</b>
	£	£
Medical research	742,033	469,446
Living with IBD research	-	76,397
Other - Local Grants made by Networks	8,559	5,175
Grants written back in year	(72,923)	(5,528)
	<u>677,669</u>	<u>545,490</u>
Direct costs of grant making process	308,136	214,461
	<u>985,805</u>	<u>759,951</u>

	<b>2023</b>	<b>2022</b>
	£	£
Evidence and Insight research	258,654	139,273
Direct costs evidence and insight	367,826	242,691
	<u>626,480</u>	<u>381,964</u>

**Research grants**

Grants are awarded by Crohn's & Colitis UK Research Committees to fund research projects that have been approved by peer review. All grants are made to institutions and not individuals. Grants may be for equipment, consumables or salaries. Crohn's & Colitis UK does not contribute to the overhead costs of such institutions. During 2023 there were a number of grants that were underutilised amounting to a writeback of £72,923 (2022 £5,528).

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**11 Grant making expenditure (continued)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Medical research</b>		
Francis Crisk Institute	99,914	-
St Marks Hospital	54,143	-
University of Edinburgh	98,815	-
Imperial College London	99,942	-
University of Leeds	98,691	-
Aston University	98,939	-
University of Edinburgh	99,314	-
Hull Teaching hospital NHS Trust	92,275	-
Nottingham Univ Hospital NHS Trust	-	44,261
Sheffield Teaching Hospital NHS Foundation	-	69,629
University of Edinburgh	-	92,409
Newcastle University	-	69,777
Kings College London	-	98,288
University of Oxford	-	95,082
	<u>742,033</u>	<u>469,446</u>
<b>Social &amp; Psychological Research</b>		
University of Gloucester	-	76,397
	<u>-</u>	<u>76,397</u>
<b>Evidence and Insight</b>		
Kohlrabi	-	47,970
Hex	-	91,303
University of Central Lancashire	16,740	-
Equality	72,000	-
University of Hertfordshire	60,000	-
Common Collective LTD	109,914	-
	<u>258,654</u>	<u>139,273</u>

**Other grants**

Local Networks raised funds for local projects to which grants totalling £8,559 (2022 £5,175) were made.

**12 Governance direct costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration - current year	15,054	13,286
Legal and professional expenses	2,850	687
Meetings and trustee expenses	8,147	11,073
Other governance costs	66	2,788
	<u>26,117</u>	<u>27,834</u>

**13 Transactions with Trustees**

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

A total of £5,386 (2022 - £2,252) was reimbursed to or paid on behalf of 10 (2022: 10) Trustees in respect of travelling expenses and other costs incurred in carrying out their responsibilities as Trustees.

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**14 Operating Leases**

At 31 December 2023 the group had commitments under non-cancellable leases as follows:-

	Equipment	Land and Buildings	Equipment	Land and Buildings
	2023	2023	2022	2022
	£	£	£	£
Amounts payable within 1 year	3,792	192,873	5,023	27,550
Amounts payable between 2 and 5 years	3,769	895,254	7,561	-
	<u>7,561</u>	<u>1,088,127</u>	<u>12,584</u>	<u>27,550</u>

Total operating lease expenditure recognised in the SOFA amounted to £161,284 (2022: £324,470).

**15 Transfers**

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

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
<b>National</b>				
Transfers between national funds:-	-	-	-	-
Tangible fixed assets movement in net book value (1)	41,114	(41,114)	-	-
Intangible fixed assets movement in net book value (2)	127,729	(127,729)	-	-
Network funds movement for the year (3)	(37,360)	37,360	-	-
Transfers between national funds and restricted (4)	(135,926)	-	135,926	-
<b>Total funds</b>	<u>(4,443)</u>	<u>(131,483)</u>	<u>135,926</u>	<u>-</u>
	(note 22)	(note 22)	(note 23)	
2022 transfers between national funds	<u>97,859</u>	<u>(93,995)</u>	<u>(3,864)</u>	<u>-</u>

Notes

- The net movement of tangible fixed asset additions and disposals during the year.
- The net movement of intangible fixed asset additions and disposals during the year.
- The net movement for networks 2023 activity.
- The net movement of restricted funds.

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

	Software development	Total
	£	£
<b>Cost</b>		
Brought forward 1 January 2023	723,208	723,208
Additions in year	-	-
Disposals	-	-
Carried forward at 31 December 2023	<u>723,208</u>	<u>723,208</u>
<b>Amortisation</b>		
Brought forward 1 January 2023	554,604	554,604
Charge for the year	127,728	127,728
Disposals	-	-
Carried forward at 31 December 2023	<u>682,332</u>	<u>682,332</u>
<b>Net book value</b>		
At 31st December 2023	<u>40,876</u>	<u>40,876</u>
At 31st December 2022	<u>168,605</u>	<u>168,605</u>

At 31 December 2023 there were no capital commitments (2022: £0)

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**16 Tangible fixed assets (continued)****All assets held for use by the Charity and Group**

	Leasehold Improvements	Fixtures and Fittings	Computer Equipment	Total
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Brought forward 1 January 2023	461,291	100,363	221,781	783,435
Additions	241,170	13,056	9,178	263,404
Disposals	(461,291)	-	(903)	(462,194)
Carried forward at 31 December 2023	<u>241,170</u>	<u>113,419</u>	<u>230,056</u>	<u>584,645</u>
<b>Depreciation</b>				
Brought forward 1 January 2023	220,399	90,609	157,691	468,699
Charge for the year	31,924	5,075	25,874	62,873
Disposals	(220,399)	-	(151)	(220,550)
Carried forward at 31 December 2023	<u>31,924</u>	<u>95,684</u>	<u>183,414</u>	<u>311,022</u>
<b>Net book value</b>				
At 31st December 2023	<u>209,246</u>	<u>17,735</u>	<u>46,642</u>	<u>273,624</u>
At 31st December 2022	<u>240,892</u>	<u>9,754</u>	<u>64,090</u>	<u>314,736</u>

At 31 December 2023 there were no capital commitments (2022 : £0)

**17 Investments**

	Group 2023	2022	Charity 2023	2022
	£	£	£	£
Market value of investments at 1 January 2023	2,443,583	2,255,723	2,443,583	2,255,723
Acquisitions at cost	-	500,000	-	500,000
Unrealised gains/(losses) on investments	244,027	(312,141)	244,027	(312,141)
Investment in NACC Merchandise Ltd	-	-	1	1
Market value of investments at 31 December 2023	<u>2,687,610</u>	<u>2,443,582</u>	<u>2,687,611</u>	<u>2,443,583</u>

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

IBD registry, a charity company limited by guarantee, is an Associate of the Charity. The Charity is not entitled for share of the profit or loss of this Associate therefore the carrying amount of investments in the associate is £nil.

**18 Debtors**

	Group 2023	2022	Charity 2023	2022
<b>All amounts fall due within one year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance with trading subsidiary	-	-	10,705	18,740
Prepayments	264,826	340,672	261,169	337,471
Tax recoverable	31,047	39,110	31,047	39,110
Other debtors	182,947	239,599	182,947	239,599
Accrued income	1,741,717	2,134,885	1,741,717	2,134,885
	<u>2,220,537</u>	<u>2,754,266</u>	<u>2,227,585</u>	<u>2,769,806</u>

Crohn's & Colitis UK  
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19 Analysis of cash at bank and in hand	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Current accounts and cash balances	240,762	486,338	186,493	414,254
Interest-bearing account balances	1,732,976	1,910,453	1,732,976	1,910,453
Local Networks	243,960	213,971	243,960	213,971
	<u>2,217,698</u>	<u>2,610,762</u>	<u>2,163,429</u>	<u>2,538,678</u>
20 Creditors: amounts falling due within one year	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Unpaid balances of research grants	1,585,418	1,255,556	1,585,418	1,255,556
Trade creditors	337,255	361,129	290,035	304,586
Balance with trading subsidiary	-	-	-	-
Social security and other taxes	82,502	72,641	82,502	72,641
Accruals and deferred income	294,014	301,324	294,014	301,324
	<u>2,299,189</u>	<u>1,990,650</u>	<u>2,251,969</u>	<u>1,934,107</u>
Deferred income reconciliation				
Balance brought forward	-	-	-	-
Amount recognised in the year	-	-	-	-
Amount deferred in the year	11,275	9,154	11,275	9,154
Balance carried forward	<u>11,275</u>	<u>9,154</u>	<u>11,275</u>	<u>9,154</u>
Creditors: amounts falling due after one year	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Unpaid balances of research funds	<u>487,900</u>	<u>459,542</u>	<u>487,900</u>	<u>459,542</u>
21 Provisions for liabilities	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Dilapidations provision	<u>58,000</u>	<u>108,000</u>	<u>58,000</u>	<u>108,000</u>

This relates to dilapidations on the office lease agreement.

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**22 Unrestricted funds**

		<b>2023</b>			<b>Gains/(losses)</b>		<b>2023</b>
		<b>Brought</b>	<b>Income</b>	<b>Expenditure</b>	<b>on investments</b>	<b>Transfers</b>	<b>Carried</b>
		<b>forward</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>forward</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designated funds:</b>							
Tangible fixed assets	(a)	314,737	-	-	-	(41,114)	273,623
Intangible fixed assets	(b)	168,605	-	-	-	(127,729)	40,876
Networks retained funds	(c)	233,550	-	-	-	37,360	270,910
		<u>716,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(131,483)</u>	<u>585,409</u>
<b>Designated total</b>							
<b>Other unrestricted funds</b>							
General Reserve Fund held Nationally		4,213,000	6,545,999	7,457,091	244,027	267,409	3,813,344
Non charitable trading funds		-	67,674	67,674	-	-	-
		<u>4,213,000</u>	<u>6,613,673</u>	<u>7,524,765</u>	<u>244,027</u>	<u>267,409</u>	<u>3,813,344</u>
<b>Total</b>		<u><u>4,929,892</u></u>	<u><u>6,613,673</u></u>	<u><u>7,524,765</u></u>	<u><u>244,027</u></u>	<u><u>135,926</u></u>	<u><u>4,398,753</u></u>

(a) A fund is maintained that represents the net book value of tangible fixed assets in so far as these funds are not available for immediate use.

(b) A fund is maintained that represents the net book value of intangible fixed assets in so far as these funds are not available for immediate use.

(c) The Trustees have agreed that accumulated surpluses from the Networks should be designated for future use by Networks. Networks are required to utilise these funds within three years in which they are reported.

		<b>2022</b>			<b>Gains/(losses)</b>		<b>2022</b>
		<b>Brought</b>	<b>Income</b>	<b>Expenditure</b>	<b>on investments</b>	<b>Transfers</b>	<b>Carried</b>
		<b>forward</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>forward</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>							
<b>Designated funds</b>							
Tangible fixed assets	(a)	294,923	-	-	-	19,814	314,737
Intangible fixed assets	(b)	313,247	-	-	-	(144,642)	168,605
Networks retained funds	(c)	202,717	-	-	-	30,833	233,550
		<u>810,887</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93,995)</u>	<u>716,892</u>
<b>Designated total</b>		<u>810,887</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93,995)</u>	<u>716,892</u>
<b>Other unrestricted funds</b>							
General Reserve Fund held Nationally		3,461,054	5,476,808	4,510,580	(312,141)	97,859	4,213,000
Non charitable trading funds		-	55,770	55,770	-	-	-
		<u>3,461,054</u>	<u>5,532,578</u>	<u>4,566,350</u>	<u>(312,141)</u>	<u>97,859</u>	<u>4,213,000</u>
<b>Total</b>		<u><u>4,271,941</u></u>	<u><u>5,532,578</u></u>	<u><u>4,566,350</u></u>	<u><u>(312,141)</u></u>	<u><u>3,864</u></u>	<u><u>4,929,892</u></u>

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23 Restricted funds	2023 Brought forward £	Income £	Expenditure £	Transfers £	2023 Carried forward £
1 Early Diagnosis	60,000	50,000	70,000	-	40,000
2 Economic Cost of IBD	(89,276)	5,000	(84,276)	-	-
3 Health Foundation	119,683	140,000	182,019	-	77,664
4 Helplines (consolidated)	71,777	64,415	133,170	-	3,022
5 IBD Nurses (consolidated)	4,228	75,199	56,362	(1)	23,064
6 In Their Shoes	26,313	-	-	(3,000)	23,313
7 Knowledge & Evidence support Helmsley	51,876	59,400	111,276	-	-
8 Margaret Ann Halls Legacy Fund	76,139	-	76,141	-	(2)
9 Not Every Disability is Visible	5,389	-	-	(5,389)	-
10 Patient Information (consolidated)	9,650	133,747	131,880	-	11,517
11 Research (consolidated)	447,688	272,388	886,262	166,186	-
12 Research - Medical Research Council	-	293,721	-	(293,721)	-
13 Supported Self Management in IBD	13,435	14,891	12,212	-	16,114
14 Funds under £5k	6,965	-	5,153	(1)	1,811
<b>Total restricted funds</b>	<b>803,867</b>	<b>1,108,761</b>	<b>1,580,199</b>	<b>(135,926)</b>	<b>196,503</b>

- 1 Early Diagnosis - to address issues around public awareness of symptoms, the varying degree of awareness of IBD symptoms amongst GP's and availability of diagnostic tests
- 2 Economic Cost of IBD - The economic impact of diagnostic delay in IBD on the patients and NHS. With this particular fund the claim for the income has not yet been completed (and therefore not received) so there is a short term timing difference with the income anticipated in early 2023)
- 3 Health Foundation - lead the "Aware-IBD" project, working with people with IBD to design improvements to their care
- 4 Helplines - funds received to support the running and staffing of the Charity's helplines
- 5 IBD Nurses - funding to support the achievement of the IBD Standard regarding provision and access to IBD Nurses
- 6 In Their Shoes - to help everyone understand what sufferers of the disease experience
- 7 Knowledge & Evidence support Helmsley - to provide operating support for Crohn's & Colitis UK to continue to develop core operations of their programs for people with Crohn's and Colitis - the funding of two Knowledge and Evidence staff
- 8 Margaret Ann Halls Legacy Fund - combining support for the charity Helplines programme and funding for IBD nurses
- 9 Not Every Disability is Visible - promoting accessible toilet signage to help raise awareness
- 10 Patient Information - supporting the re-printing and distribution of patient literature provided to hospitals
- 11 Research - Research grants awarded - consolidated and overspend transferred to unrestricted funds
- 12 Research - Medical Research Council support to fund early career researchers undertaking medical research, applied retrospectively and transferred to unrestricted funds
- 13 Supported Self Management in IBD - programme for delivery of education and support to patients working with hospital IBD services in Scotland
- 14 Funds under £5k - grouping of small restricted funds.

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23 Restricted funds (continued)	2022				2022
	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
1 Ambassador video	-	12,000	12,000	-	-
2 Community Health Care Professional awareness project	1,399	-	-	-	1,399
3 Early Diagnosis	-	60,000	-	-	60,000
4 Ethnicity, Diversity and Inclusion research bid	-	55,000	55,000	-	-
5 Economic Cost of IBD	-	50,000	139,276	-	(89,276)
6 Gut Reaction	-	34,796	34,797	1	-
7 Facebook live	13,280	-	8,480	-	4,800
8 Health Foundation	125,544	140,000	145,861	-	119,683
9 Helplines (consolidated)	2,100	268,672	198,995	-	71,777
10 IBD Boost	6,397	-	6,398	1	-
11 IBD Nurses (consolidated)	8,348	40,268	44,386	-	4,230
12 In Their Shoes	24,864	-	-	1,449	26,313
13 Knowledge & Evidence support Helmsley	20,404	116,624	85,152	-	51,876
14 Margaret Ann Halls Legacy Fund	248,135	-	171,996	-	76,139
15 Medicine Decision Aid tool	-	11,500	11,500	-	-
16 Not Every Disability is Visible	10,703	-	1	(5,314)	5,388
17 Patient Information (consolidated)	69,315	115,133	174,798	-	9,650
18 Precision Medicine	2,000	7,000	9,000	-	-
19 Research (consolidated)	484,724	476,104	513,140	-	447,688
20 Research - Medical Research Council	-	206,422	206,422	-	-
21 Sprint Campaign	-	20,000	20,000	-	-
22 Supported Self Management in IBD	4,479	29,782	20,826	-	13,435
23 Wales Project	-	10,000	9,999	(1)	-
24 Website Development work	-	50,000	50,000	-	-
25 Funds under £5k	-	765	-	-	765
Total restricted funds	1,021,692	1,704,066	1,918,027	(3,864)	803,867



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**24 Analysis of Charity net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2023 are represented by:			
Fixed assets	314,500	-	314,500
Investments	2,687,610	-	2,687,610
Current assets	2,168,414	2,269,821	4,438,235
Current liabilities	(713,771)	(1,585,418)	(2,299,189)
Long term liabilities	-	(487,900)	(487,900)
Provisions for liabilities	(58,000)	-	(58,000)
	<b><u>4,398,753</u></b>	<b><u>196,503</u></b>	<b><u>4,595,256</u></b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2022 are represented by:			
Fixed assets	483,341	-	483,341
Investments	2,443,582	-	2,443,582
Current assets	2,846,063	2,518,965	5,365,028
Current liabilities	(735,094)	(1,255,556)	(1,990,650)
Long term liabilities	-	(459,542)	(459,542)
Provisions for liabilities	(108,000)	-	(108,000)
	<b><u>4,929,892</u></b>	<b><u>803,867</u></b>	<b><u>5,733,759</u></b>

**25 Related Party Transactions**

Apart from the Gift Aid transfer of profits from NACC Merchandise Ltd as detailed in Note 10, there are no other related party transactions in the year (2022 none).

At the year end the subsidiary owed the charity £10,705 (2022: £18,470).

**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 £86,284 (2022 £94,022).

This related to Google grants (US\$109,381 converted at \$1.27/£1 @ 31.12.23) £86,284 (2021: £94,022).

The organisation would not have undertaken this work if the services had not been gifted. Consequently, 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 Comparative Statement of Financial Activities (SOFA) for breakdown of restricted and unrestricted funds

	Note	Unrestricted funds (inc. designated funds note 22) £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income :</b>					
Donations and legacies	2	3,122,623	320,031	3,442,654	3,776,470
Charitable activities	5	755,794	8,301	764,095	716,935
Other trading activities	3	1,549,388	1,375,734	2,925,122	2,654,315
Investments	4	95,884	-	95,884	46,238
Other		8,889	-	8,889	16,170
<b>Total income</b>		<b>5,532,578</b>	<b>1,704,066</b>	<b>7,236,644</b>	<b>7,210,128</b>
<b>Expenditure :</b>					
Raising funds	9	1,905,600	-	1,905,600	1,661,931
Charitable activities:					
Research	11	24,991	734,960	759,951	447,088
Helplines		165,889	367,271	533,160	529,951
Knowledge and Information		60,237	323,430	383,667	233,788
Communications		441,336	62,000	503,336	282,206
Early Diagnosis		238,943	-	238,943	-
Evidence and Insight		242,691	-	242,691	-
Quality Improvements		346,004	374,312	720,316	402,942
Campaigns		371,163	56,054	427,217	511,742
Networks & volunteering		94,742	-	94,742	82,674
Membership		674,754	-	674,754	616,090
<b>Total expenditure</b>	6	<b>4,566,350</b>	<b>1,918,027</b>	<b>6,484,377</b>	<b>4,768,412</b>
<b>Net income before investment gains/(losses)</b>		<b>966,228</b>	<b>(213,961)</b>	<b>752,267</b>	<b>2,441,716</b>
Gains/(losses) on investments	17	(312,141)	-	(312,141)	163,339
<b>Net income</b>		<b>654,087</b>	<b>(213,961)</b>	<b>440,126</b>	<b>2,605,055</b>
Transfers between funds	15	3,864	(3,864)	-	-
<b>Net movement in funds</b>		<b>657,951</b>	<b>(217,825)</b>	<b>440,126</b>	<b>2,605,055</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,271,941	1,021,692	5,293,633	2,688,578
<b>Total funds carried forward</b>		<b>4,929,892</b>	<b>803,867</b>	<b>5,733,759</b>	<b>5,293,633</b>

# Administrative details

## Board of Trustees, officers and senior leadership team

### Vice Presidents

Rod Mitchell  
Elaine Steven

### Board of Trustees

Jackie Craissati (Chair)  
Tom Reddy (Vice Chair)  
Graham Bell  
David Buckle (appointed 21 September 2023)  
Manpreet Dhesi  
Joanne Fillingham (resigned 31 January 2023)  
Lindsay Keir (resigned 20 October 2023)  
Antony Lorman (appointed 21 September 2023)  
Ashish Patel  
Ian Patrick  
Amanda Quincey (resigned 1 December 2023)  
Rachel Quinn (appointed 15 November 2023)  
Paul Richmond (appointed 21 September 2023)  
Justine Woolf  
Lucie Waters (appointed 21 September 2023)

### Co-opted Advisers

Dr Barney Hawthorne – Chief Medical Adviser (resigned 31 December 2023)  
Dr Christian Selinger – Chief Clinical Adviser (appointed 1 January 2024)  
Isobel Mason - IBD Nursing Adviser

### Senior Leadership Team

Sarah Sleet, Chief Executive (resigned with effect from 29 March 2024)  
Andrew Adie, Director of Finance and Corporate Services  
Ruth Wakeman, Director of Services, Advocacy and Evidence  
Claire Walsh, Director of Income Generation and Marketing

## Professional services

### Auditors

Price Bailey LLP  
3 Floor  
24 Old Bond Street  
Mayfair  
LONDON  
W1S 4AP

### Solicitors

Debenhams Ottaway  
Ivy House  
107 St. Peter's Street  
St. Albans  
Herts AL1 3EW

### Bankers

#### Principal bankers:

Lloyds Bank plc  
36 Chequer Street  
St. Albans

Herts AL1 3YQ

**Other bankers:**

Metro Bank  
One Southampton Row  
London, WC18 5HA

Santander Corporate & Commercial  
2 Triton Square  
Regent's Place  
London NW1 3AN

Close Brothers Treasury  
10 Crown Plaza  
London EC2A 4FT

**Investment Fund Managers**

CCLA  
Senator House  
85 Queen Victoria Street  
LONDON  
EC4V 4ET

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

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[www.crohnsandcolitis.org.uk](http://www.crohnsandcolitis.org.uk)

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