

# **Coeliac UK**

**Annual Report and Financial Statements for the year ended 31 December 2024**

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**COELIAC UK**  
**(A Company Limited by Guarantee)**

**Registered Charity Number: 1048167**  
**Registered Company Number: 03068044**  
**Scottish Charity Number: SC039804**

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

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# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

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The organisation is a charitable company limited by guarantee, incorporated on 14 June 1995 and registered as a UK Charity on 20 July 1995. Coeliac UK is the successor organisation to The Coeliac Society which was established in 1968.

The Charity is governed by its Articles of Association which set out its objects and powers.

The Articles provide for the Board to consist of up to nine elected Trustees, two co-opted Trustees and one Trustee nominated by the Health Advisory Council. A trustee shall hold office for a period of 3 years and shall then be subject to reelection and may be re-elected for a further term of 3 years after which they must retire as a Trustee but may be re-elected as a Trustee after an intervening period of at least 1 year.

### Board of Trustees

Lawrence Broadie  
Sarah Bull (Co-opted 07/11/2024)  
Maureen Burnside – Chair (until 22/02/2024 – Resigned 15/06/2024)  
Anne Davis  
Kate Denham  
Chris Dilloway – Chair (from 22/02/2024)  
Aishah Farooq  
Nuala Gallagher (Co-opted 20/02/2025)  
Clive Hart  
Dr Anita Patel  
Professor Alan Perkins (Resigned 15/06/2024)  
Dr Gerry Robins  
Miranda Sheffield  
Nicola Valmas

### Company Secretary

Ashley Bailey (Appointed 22/02/2024 – Resigned 20/02/2025)  
Sally Malthouse (Appointed 20/02/2025)

### Chief Executive

Hilary Croft

### Company Number

**03068044**

### Charity Number

**1048167**

### Scottish Charity Number

**SC039804**

### Registered office address

Artisan  
Hillbottom  
High Wycombe  
Buckinghamshire  
HP12 4HJ

# Coeliac UK

Annual Report and Financial Statements for the year ended 31 December 2024

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<b>Auditors</b>	Moore Kinston Smith LLP 9 Appold Street London EC2A 2AP
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<b>Bankers</b>	HSBC Bank plc Oxford Circus Branch 196 Oxford Street London W1D 1NT
	Lloyds Bank plc 21-31 White Hart Street High Wycombe Buckinghamshire HP11 2HL

<b>Investment Manager</b>	Cazenove Capital 1 London Wall Place London EC2Y 5AU
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<b>Solicitors</b>	Blaser Mills Park House 40 Oxford Road High Wycombe Buckinghamshire HP11 2EE
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### The Charity

#### Structure, Governance and Management

Coeliac UK is a charitable company limited by guarantee, incorporated on 14 June 1995, and registered as a Charity on 20 July 1995 with the Charity Commission. It was also registered with the Office of the Scottish Charity Regulator in 2008.

The Charity's objectives are set out in its Articles of Association adopted on 3rd July 2021:

- improving the wellbeing and outcomes of people affected by the Coeliac condition;
- increasing awareness and knowledge and improving the care and choice for those affected by the Coeliac condition; and
- promoting research into the nature, causes, alleviation, treatment and cure of the Coeliac condition.

#### Public Benefit

The Trustees, in exercising their powers and duties, have complied with their duty in Section 17 of the Charity Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. In preparing the report and accounts, the Trustees complied with the requirements in that guidance to report on the significant activities and achievements of the Charity in 2024. They have reported in a way that both sets out the aims and strategies of the Charity and demonstrates how the aims and activities of the Charity were carried out for the public benefit.

#### Management and Staff

The Board of Trustees delegates the day-to-day management of the Charity to the Chief Executive who led a team of approximately 52 full time equivalent staff in 2024. Their work is supplemented at times of peak workload by a limited number of temporary staff. The staff work within the Delegation of Authority agreed by the Board. The staff agree a work plan with the Board at the beginning of the year and report progress at Board meetings throughout the year, with regular reporting.

The Board of Trustees appoints an HR Committee to oversee the setting of pay and remuneration for senior management and the entire organisation. Their remit is to regularly review and agree performance review arrangements; agree remuneration policies including terms, conditions and benefits; consider recommendations for individual pay on the basis of individual appraisals and to consider the Charity's human resource strategy. The committee comprises the Chair of the Board of Trustees and at least two other Trustees.

The organisation is comprised of Coeliac UK, a registered Charity, and its subsidiary The Coeliac Trading Company Ltd. The principal activity of the trading subsidiary is to raise funds on a commercial basis for the Charity to support its charitable activities. The subsidiary is governed by two directors appointed from the senior management team of the Charity, one Trustee from the Board of the Charity, and chaired by an independent director. In December 2023, the assets and operations of The Coeliac Trading Company Ltd were transferred to Coeliac UK. Following the transfer, The Coeliac Trading Company Ltd became dormant and ceased to trade.

#### The Board of Trustees

The Board of Trustees lead the Charity in setting its strategic direction and agreeing objectives and plans to deliver the Charity's aims. The Board monitors and evaluates the progress of the Charity to ensure it achieves those objectives and plans.

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The expertise within the Board is substantial, wide-ranging and importantly complementary. Trustees include director-level individuals from finance, fundraising, HR, marketing, law and healthcare backgrounds. All Trustees are volunteers committing many hours to the work of the Charity.

### **The Board's Committees/Councils**

The Board delegates some of its responsibilities to specialist groups to provide particular focus and expertise on key issues and opportunities:

#### ***Audit Investment and Risk Committee***

This committee ensures the robustness of the Board's overall financial and risk monitoring. The role of the Committee is to support the Board of Trustees in monitoring the adequacy of the Coeliac UK's corporate governance and control systems by offering objective advice on issues concerning the risk, control and governance of the organisation and associated assurances provided by external audit and other processes. It ensures the Charity's financial management meets the standards of good practice accepted by the Charity Commission and Companies House.

#### ***People Committee*** (see Management and staff above)

This committee oversees the Charity's HR policies ensuring they are legally compliant and fit for purpose.

#### ***Executive Action Committee***

This committee allows the Board to retain control in crisis situations when the full Board may not be able to be convened. The Committee would only be called upon in emergencies and has not been invoked in recent years.

#### ***Health Advisory Council (HAC)***

This committee brings expert insight into health issues related to coeliac disease, associated research and advice on related policies and activities. The Council draws upon a wide range of expertise to reflect all aspects of healthcare and includes representation from across all four UK nations.

#### ***Food Standards Committee (FSC)***

This committee provides the Charity with additional technical expertise and independent appraisal of the standards applied to its licensing and accreditation activities. It also engages with other industry and regulatory bodies to ensure the exchange of ideas and state of the art information.

#### ***Research Strategy Board (RSB)***

In addition to bringing expert knowledge and experience, the RSB fulfils governance requirements for the review and development of the Charity's research strategy which underpins the Charity's Research Fund.

#### ***Research Awards Panel (RAP)***

This committee manages the awards process for grants under the Research Fund. It provides the Charity with expert insight and fulfils governance requirements for the review, funding and management of the Charity's research awards in line with the Charity's Research Strategy. The

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Panel reports to the Board of Trustees.

### ***Fundraising Committee***

This committee brings the Charity expert insight and fulfils the governance requirements for the detailed scrutiny and oversight of the fundraising undertaken for the Charity including for the Research Fund.

### ***Commercial Committee***

This committee provides the Charity expert insight to help plan the Commercial Services strategy and deliver its activities.

### **Board of the Trading Company**

In late 2023, the assets and operations of The Coeliac Trading Company Ltd were transferred to Coeliac UK, and the Directors of the subsidiary have decided that the company shall remain dormant for the foreseeable future.

### **Meeting Protocol**

The Boards and committees continued to use a combination of face-to-face meetings, video calls and teleconferences during the year to review plans and activities of the Charity and ensure the cost effectiveness of their operations.

### **Recruiting and Supporting Trustees**

The Board of Trustees regularly undertakes an audit to identify current and emerging skills gaps. Vacant roles are advertised widely both in the Charity's communications to members and on recruitment websites open to all. The selection process comprises shortlisting based on CVs and supporting statements, followed by an interview panel for shortlisted candidates. Following appointment, new Trustees are provided with induction packs, formal training as required for the role, and sessions spent with key staff.

### **Our Approach to Fundraising**

As a charity registered with the Fundraising Regulator, we strive to achieve the highest standards in all our fundraising activities, referring to all relevant professional and statutory bodies as guidance and regulation develops. Our aim to develop positive long-term relationships with our members, donors and supporters underpins all our actions in this area.

Coeliac UK operates with a small team of in-house staff to lead and develop its fundraising. Fundraising staff are expected to act professionally at all times, follow the Fundraising Regulator's Code of Conduct and are encouraged to undertake training to develop their knowledge. Fundraising staff receive a salary but are not eligible for a performance bonus.

We also use the services of several carefully selected external companies who provide specialist skills to help us deliver specific activities. These include a telephone agency, as well as a raffle and lottery manager. With each of these companies, we have signed agreements, committing them to adhere to both the letter and spirit of the regulations.

Any complaints that fundraising activity may generate are recorded and investigated by the appropriate line manager to ensure future learning opportunities in fundraising. Coeliac UK is pleased that its fundraising activity generates few complaints annually. In 2024, we received 14 complaints. All complaints were quickly resolved without escalation.

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### Managing Risk

The Trustees are responsible for ensuring appropriate financial and other controls are in place. At Coeliac UK, the role of risk management is delegated to the Audit, Investment and Risk Committee who review the risk quarterly and report back to the full Board.

A risk register is used by the Board and staff to review the main risks and uncertainties, and systems put in place for management and mitigation. The register is regularly updated and monitored by the executive team and Board as work progresses and risks emerge through the year.

The key risks are made up of financial, operational, regulatory, external and strategic risks; and the main residual high risk identified (after mitigating actions) in 2024 was that income raised from all fundraising channels does not meet the budget target for net income.



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### Report of the Board of Trustees

The Board of Trustees who are the Charity Trustees, and Directors of Coeliac UK ('the charitable company'/'the Charity'), have pleasure in presenting their report, which incorporates the report of the Directors for the purposes of company law, and the accounts for the year ended 31 December 2024.

#### Restated financial statements

The financial statements for 2023 have been restated from those previously approved by the Trustees on 3 September 2024. Expenditure has been restated to correctly represent the activity in the year.

#### Introduction

2024 was another challenging year, as external pressures continued to shape our work. The cost-of-living crisis remains a significant concern for many people with coeliac disease, and reporting on and addressing these challenges has been a key focus of our efforts throughout the year.

A strategic review during the year, confirmed that our direction remains strong, and by refining our vision, mission, values, and key activities, we have renewed our commitment to ensuring that no life is limited by coeliac disease. A long-overdue move to a new office at the start of the year has fostered greater collaboration across the charity, strengthening our impact.

We are immensely grateful to our staff, volunteers, supporters, partners, and donors, whose dedication makes our work possible. With the NHS under increasing strain, Coeliac UK remains a vital source of support for those living with the condition. Time and again, people tell us how much they value our work, and we are determined to reach even more individuals, delivering stronger support and better outcomes for our community.

Alongside our partners in the health and food sectors, we continue to lead efforts to raise awareness, improve understanding, and increase diagnosis rates. Looking to the future, we remain committed to funding research that improves management of coeliac disease, drives the development of new treatments, and, ultimately, finds a cure.

#### Major Achievements

- In May 2024, we published our updated report "The gluten free diet: What does it cost and why does it matter?". Building on the previous year's work, we were able to provide the latest data on the cost of a gluten free diet, drawing on a survey of around 1,000 shoppers, to better understand the challenges around cost and availability. This work underpins our ongoing campaign to fight to restore, and safeguard, gluten free food on prescription throughout the UK.
- Ten research projects were managed with grant funding because of donations from Coeliac UK supporters. This included committing £350k to two new major projects running over multiple years, and a further £18k to four sponsored dissertations, which aim to encourage new and emerging talent to pursue a career in coeliac disease research.
- Our social media community grew to over 200,000 followers, engaging on various platforms to deliver informed advice and provide trusted community spaces
- Our awareness activities led to over 43,000 people starting their diagnosis journey by completing our 'Is It Coeliac Disease?' assessment

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- We were privileged to support the world-leading International Coeliac Disease Symposium in Sheffield, in September 2024, working alongside the team from Sheffield Teaching Hospital, involving around 600 clinicians and researchers from around the globe. Coeliac UK hosted a Patient Forum event at the symposium for over 150 patients and completed a gluten free take-over of Sheffield by running a Gluten Free Food Market attended by 1,300 people.
  - Our website received over 1.3 million active visits, including an average of 9,000 visits a month to our Food Information Service and 30,000 visits a month to our recipe service.
  - We were grateful to receive significant financial support from our community, including £750k through Gifts in Wills and over £900k from our trusted commercial partners, as well as a donation of £26,000 from BFree through an on-pack donation activity during the coeliac disease awareness month of May.

### Diagnosis & Equality

***"I was diagnosed last year and it came as a total shock, the support knowledge and information I have gained from coeliac UK has been fantastic."***  
***Gillian, Dunfermline***

***"The support Coeliac UK offered me throughout the diagnosis process was invaluable."***  
***Molly, Loughborough.***

***"Coeliac UK has been instrumental in driving better understanding, diagnosis and care for people with coeliac disease. Their work has empowered both healthcare professionals and patients, creating a tangible impact on the lives of people."***  
***Nick Trott, Gastro Dietitian, Sheffield Teaching Hospital***

We continued our work to increase the number of people diagnosed with coeliac disease and strive for greater equity to the diagnosis pathway.

Our Coeliac Awareness Month (run throughout May 2024) garnered media coverage worth the equivalent of £4.4 million in PR value, including 5 diverse case studies covering a range of symptoms. Aiming to increase knowledge about coeliac disease, our awareness raising work also empowered 43,000 people to begin their diagnosis journey by completing the 'Is It Coeliac Disease?' assessment.

Throughout the year, our work enabled 17.5 million organic social media impressions, and we grew our social media community to over 200,000 followers.

Our network of healthcare professional members is crucial in enabling people to access a diagnosis as well as providing ongoing care in both primary and secondary healthcare settings. This network grew in 2024, as we reached out to even more GPs at their annual conference, and consequently a wider group of patients.

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### Support

***"Thanks to Coeliac UK, I've learned to adapt to life without gluten. I rely on the charity to help me stay healthy and feel good."***

***Ben, Telford***

***"The support and advice we received from Coeliac UK has given us the confidence to adapt and help educate other people in our daughter's life."***

***Anita, Oxford***

***"It's so nice being out with a group where I'm not 'special' or even a nuisance. It's so nice not to have to explain myself and be with a bunch of friends."***

***Russ, South Gloucestershire***

We're here for everyone who needs to live gluten free. In 2024, we continued to work relentlessly for all our community including over 61,000 members.

We were delighted to engage with nearly 20,000 people face to face at community led events, Coeliac UK activities, regional shows, festivals and events across the UK, helping everyone to feel included, supported and less isolated.

Our website proved again that it is a vital resource for everyone, with over 1.3million active visits. Work began on a new website for delivery in 2025 – a major project due to the diverse nature of our work and range of stakeholders.

We also welcomed even more people to join our trained volunteers growing this group by 20%, all of whom helped to deliver over 350 community events, nationwide. We are especially delighted to see that our Teen Virtual Club has supported over 100 teenagers with coeliac disease, enabling them to share their experiences with one another as well as enjoying a 'cookalong' with Becky Excell. Young people of all ages were supported through our printed and online materials, with 348 packs distributed.

Our Helpline services continue to support every aspect of living gluten free, managing over 18,000 enquiries this year, providing a vital lifeline to many people who have nowhere else to turn. Over 250 families were supported through our dietitian-led diet and health workshops, receiving glowing feedback.

The Food Information Service is a constant source of support for our community, shown by an average of over 9,000 web and app visits every month. Featuring information on over 190,000 food products, it is an invaluable service, with the app version adding an extra dimension of a barcode scanner, making shopping gluten free much easier.

Knowledge of our community and their needs was further demonstrated by the use of the Home of Gluten Free Recipes, another key service. The service had an average of over 30,000 visits a month, peaking in December with over 70,000 visits.

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### Access

***"Coeliac UK has helped me come to terms with the disease and provided information on what is available. The accreditations for restaurants have been particularly useful when out and about."***

***Geraldine, Winchester***

***"From the very beginning, Coeliac UK have been an invaluable partner in helping us to truly understand the audience and landscape."***

***Lauren Harber, Genius***

***"Coeliac UK's expertise and dedication have allowed us to make a real difference in the lives of our customers."***

***Alex Murphy, BFree***

As the gluten free diet is the only treatment for coeliac disease, the availability of gluten free alternatives, and people's ability to access them, are focus areas that continue to drive our efforts.

Working together with food industry partners, through our food safety schemes and pulling on our expertise, we work to ensure that their products are safe, suitable and attractive to our community.

With the Crossed Grain trademark scheme (available to be used throughout the world), manufacturers can easily show to consumers which products are suitable for a gluten free diet. We were delighted to welcome 16 new manufacturing partners to this food safety scheme in the UK during 2024, meaning that around 1,700 food products now carry the CGT in the UK.

Eating out of the home continues to be one of the biggest challenges for people with coeliac disease, as the danger of cross-contamination, where even a small crumb of gluten can re-ignite the devastating immune reaction that causes damage, is harder to control.

The Gluten Free Accreditation (GFA) scheme for caterers provides a great support to those who work in the catering industry, assisting and supporting them to develop the best processes, checks, menus and service for people who need a gluten free diet. Seventeen new GFA partners came on board in 2024, increasing the number of venues and locations throughout the UK that have confidence in providing gluten free meals to over 3,000, supporting our community wherever they are.

The training programmes linked to these food safety schemes are also vital additions to ensure gluten free food is available. Compared to the previous year, we are pleased to report an 80% increase in the number of people trained in catering gluten free, including chefs, auditors and food technicians across multiple sectors.

Elsewhere, our communications to our members and wider community means we can offer manufacturers the opportunity to promote their products, particularly new additions, to this audience. We would like to acknowledge the support of Warburtons, Panasonic, Coop, Nestle GoFree and Dr Schar for their sponsorship of some of our key activities.

Coeliac UK is uniquely placed to recognise and understand both the needs of people who require a gluten free diet, and the requirements of companies who can provide those products. Additionally, our expertise in the gluten free diet, amassed over half a century, means we have the knowledge and competency to represent our community on the global stage.

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Our efforts this year at the Codex Alimentarius Commission (the international food standards body established jointly by the Food and Agriculture organization (FAO) and the World Health Organization (WHO) in May 1963 with the objective of protecting consumer's health and ensuring fair practices in food trade), held in Canada in 2024, has ensured that coeliac disease will not be missed or forgotten from any amendments to changes coming down the line in global food standards that are set by this body. This work is vital to ensure that gluten free food – the only treatment for coeliac disease – remains available and accessible to everyone who needs it.

### Advocacy

***"It is difficult to imagine what life would be like without Coeliac UK. It is always my 'keystone'; it's the organisation in which I have the most trust and one that I compare other sources against and believe the most."***

***Jim, Staffordshire***

***"I know from first-hand experience of working with Coeliac UK that the work they do in supporting and standing up for those living with coeliac disease is so important."***

***Rhun Ap Iorwerth, MS, Chair of the CPG in Wales***

Representing the views and needs of our community has always been a key mission for the charity, and this has become even more important. The cost of living difficulties being encountered by so many people, can affect those on a gluten free diet disproportionately as their food costs are markedly higher.

Work started in 2023, was continued in 2024, through the publication of our updated report "The gluten free diet: What does it cost and why does it matter?". Within it, we were able to provide the latest data on the cost of the gluten free diet, drawing on a survey of around 1,000 shoppers. It showed beyond doubt that a weekly shop for a gluten free consumer can be as much as 35% more expensive than a standard gluten-containing food shop. The cost of the cheapest loaf of gluten free bread can be as much as six times more expensive than the cheapest gluten containing loaf, gram for gram.

Building on this and other campaigns, we have been engaging with governments and health leaders throughout the UK, involving meetings and events in the devolved nations, including the Senedd Cymru and our first ever event in Stormont, Northern Ireland.

The results of our efforts in raising the profile with policy makers can be tracked by how many times coeliac disease is being mentioned in parliament throughout the year. We saw that mentions of coeliac disease were 56% up across all parliaments compared with 2022, and up 300% in the Houses of Parliaments in Westminster when compared to the same year.

All this work feeds into our ongoing campaigns to raise awareness of the importance of coeliac disease, its diagnosis and management. We continued to work to safeguard gluten free food on prescription through the NHS in many areas of the UK, and to restore this availability in areas of England that have been withdrawn. Wins have been recorded in Sheffield and parts of Kent as provision was restored, but many other areas remain a challenge.

Constant vigilance has been required to ensure that misleading or inaccurate media stories around coeliac disease and the gluten free diet are challenged and corrected. As previously, across the year, we were able to respond to many stories that misrepresented the real need for a gluten free diet.

## Research

***"I'm excited by the possibility that research findings in my lab may eventually lead to a potential treatment for coeliac disease."***

***Dr Mahima Swamy, University of Dundee***

***"I'm not alone in this. The advice and support is there. The research is being done. I feel confident with Coeliac UK in my future."***

***Ruby, Ayrshire***

Research into coeliac disease, the causes, treatments and improved diagnosis techniques, remain a key pillar. Our Journey to a Cure campaign continued to raise funds and awareness into the need for research, with over £100,000 donated by our community.

Funding raised from donations, grants and legacy gifts and carried forward from previous years, meant that we could approve two major awards (one at the University of Dundee and one at the University of Oxford), committing to a total of £370k expenditure over multiple years.

We were also delighted to approve grants for four sponsored dissertations, all receiving up to £5000. Initially it was planned to award only two grants, but all the submissions were of such high quality, that all were given the go ahead.

We were also able to continue to fund four previously awarded projects.

Our commitment to supporting research was further demonstrated as we were able to support 17 external projects, in total worth c£1.7million. This was mainly by providing the public patient involvement activity – a mandatory element in all medical research.

A global perspective on research was provided at the 20th International Celiac Disease Symposium held in Sheffield in September. The prestigious event of the International Society for the Study of Celiac Disease, for which Coeliac UK provides administrative support, was hosted by the Sheffield Teaching Hospital. Around 600 people from across the globe attended 3 days of presentations, events and seminars to promote scientific knowledge, education and quality of care.

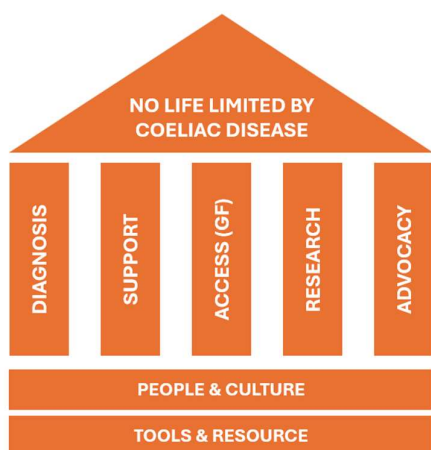
Through the generosity of our supporters, Coeliac UK was able to sponsor twelve UK-based dietitians to attend the ICDS as part of our commitment to support the continued professional development of healthcare professionals who are so crucial to the provision of high-quality care for patients with coeliac disease.

***"The chance to attend such a prestigious international conference was invaluable. The insights I gained are already influencing our practice, leading to improved care for the patients we serve."***

***Justice Kofi Amegashie, gastroenterology specialist dietitian, Great Western Hospitals, Swindon***

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### Plans for 2025



In 2025 and beyond, the Charity will focus on delivering objectives that are aligned with our new strategic pillars which support our mission of no life limited by coeliac disease. In addition to “business as usual” activity, we plan to:-

#### ***Diagnosis of coeliac disease***

A key focus in 2025 will be increasing diagnosis of coeliac disease through awareness activities, underpinned by our flagship Awareness Month campaign in May. This campaign will target individuals with undiagnosed symptoms, those requiring ongoing support, healthcare professionals, and commercial partners. Community engagement will expand through social media, online events, and in-person initiatives, targeting a wider demographic.

We will continue our core work around improving diagnosis, contributing to the development of updated guidelines for coeliac disease and associated conditions such as Type 1 diabetes, faltering growth, and autoimmune thyroid disease. We will participate in healthcare professional (HCP) education days and initiate the new Clinical Champions programme to promote best practices in diagnosis, treatment, and long-term support. Additionally, we aim to raise awareness among healthcare professionals beyond GPs, gastroenterology and dietetics, including dentists, hepatologists, and mental health practitioners.

#### ***Support for people with coeliac disease***

We will undertake a comprehensive review of our membership model and package options to ensure they effectively showcase the value of our expertise, support services, and resources. This process will inform a refined membership proposition aligning with our strategic goals. Our efforts will focus on four key themes:

- Community Support – Strengthening networks and connections for those affected by coeliac disease.
- Community Value – Enhancing the benefits and resources available to members.
- Community Growth – Expanding our reach and engagement with new and existing audiences.
- Community Impact – Driving positive change and raising awareness through collective action.

A key priority in 2025 will be expanding support for community events. This will include increasing the number of volunteer-led local activities across the UK, enhancing our presence at external food festivals and county shows, and organising national Gluten Free Food Market(s) to bring together consumers, businesses, and experts in one space.

We will also continue to develop dedicated support resources for children and young people, providing opportunities for peer connection and ensuring age-appropriate tools and information are readily available.

#### ***Access to gluten free food***

As part of our commitment to delivering value, we will continue our validation work across all services, ensuring:

- Off the shelf product sampling for gluten analysis remains a key feature within our Food Information Service.

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- Gluten free training credentials are verified for all venue guide recommendations.
  - Factsheets and publications are evidence-based and reflect best practices.

Additionally, we will continue to showcase our dietetic and health professional expertise by delivering dietitian-led workshops, support videos, and new webinars throughout 2025.

We will focus on enhancing access to safe gluten free food by promoting our food safety schemes, the Crossed Grain Trademark (CGT) and Gluten Free Accreditation (GFA).

The GFA scheme will continue to target hospitality, healthcare, education, and retail sectors, with a structured rollout plan for new accreditations. In 2025, we will implement an updated GFA Standard, ensuring a smooth transition for existing and new partners.

Our digital transformation efforts will enhance the availability of information for potential commercial customers, with a dedicated microsite for food businesses launching in 2025.

### **Research**

Our research program will remain a priority, with continued funding in line with our research priorities, such as studies that may identify key targets in coeliac disease that could lead to new treatment opportunities beyond the gluten free diet. We will relaunch our Research Conference as an in-person event, providing CPD and networking opportunities for healthcare professionals. Additionally, we will conduct a study on the epidemiology and health economics of coeliac disease to support our advocacy efforts.

### **Advocacy**

Advocacy efforts in 2025 will build upon previous work on the cost of gluten free foods, access to safe gluten free options in public sector settings, improving diagnosis and management of coeliac disease. We will continue public affairs work to engage policymakers across all four nations, host parliamentary events, and pursue meetings with Health Ministers, commencing in Q1 2025 with a hand-in to 10 Downing Street of our petition to retain/renew gluten free prescribing.

We will ensure that coeliac disease and the gluten free diet remain a focus at both national and international levels e.g. at the Codex Alimentarius, the most important international body in the field of food standards. We will support ongoing research on gluten thresholds and reference doses to provide further evidence to underpin key food standards that will improve conditions for our community.

### **People and Culture**

In 2025 and beyond, we will continue investing in training, development, and recruitment to retain and attract top talent. A key activity is the development of the Coeliac UK Employee Value Proposition, which will include a comprehensive review of employee benefits. We will continue to promote staff wellbeing, gauging through regular mental health surveys and improving through agreed workplace improvements.

We will strengthen the team by recruiting 5 new key roles across the Charity that will be vital in the achievement of our strategic goals



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### ***Technology***

We will launch our new website in the Summer of 2025. This will expand our reach to new audiences, whilst enhancing the online experience for existing supporters. Elsewhere, we will continue to invest and develop our technology solutions, and explore systems integrations to enhance productivity and minimise error.

### ***Fundraising and Communications***

We will continue to develop long-term relationships with supporters and broaden our portfolio of voluntary income streams. Our approach will ensure that supporting Coeliac UK is a positive and fulfilling experience by improving how we engage, steward, and thank donors.

A particular focus is to increase our sustainable income through regular donors. We plan to grow the number of people giving to Coeliac UK on a regular basis, whether through donations alongside membership payments, direct debits, payroll giving, or recurring card payments. As the membership offering evolves, we will explore new opportunities for regular donations, top-ups, and other innovative giving methods.

Our gambling products, including the Gluten Free Weekly Lottery and regular raffles, remain key revenue sources. We will focus on expanding the lottery to non-membership audiences through digital and face-to-face engagement. Raffles, a well-established fundraising method, will continue to be optimised for cost efficiency and player growth.

Challenge events offer both financial support and an opportunity to engage new audiences. In 2025, we will gradually increase the number of places available in key events while encouraging individuals to enter on their own initiative. Enhanced supporter stewardship will maximise funds raised and provide compelling case studies for broader charity use.

To sustain core activities and increase our research funding, we will continue our efforts to grow individual giving. This will include at least one dedicated appeal for research funding utilising a peer-reviewed project aligned with the Charity's vision. Donation requests will feature prominently on the new website and in supporter newsletters and other communications.

### Financial Review

#### Overview

The Charity has three main sources of funding: membership fees, commercial services our restaurant accreditation scheme and licensing of the Crossed Grain Trademark), and fundraising from donations (including from gifts in wills). We also raise money through our raffles and lottery, and through grant income.

These funds enable us to provide services and information to support those diagnosed or caring for someone with coeliac disease in living a gluten free life and also in providing guidance and advice to those seeking diagnosis. We are actively engaged in campaigning with the health and food sectors to educate and raise awareness to increase understanding of the condition and the treatment required. In the longer term, these income streams enable the Charity to fund research to improve management of the condition, the development of treatments and ultimately a cure.

The Charity had a net deficit of £436k for 2024, an increase of £184k on 2023 (£252k). Whilst we were able to grow income, our expenditure increased by more as we continued our investment in the Charity to provide an exceptional service and support to our beneficiaries and prepare for our next strategic period.

The Charity's total income in 2024 was £4,478k, an increase of £227k from £4,251k income in 2023. Income from trading and charitable activities totaled £2,631k in 2024, up over 7% on the £2,448k generated in 2023.

The income from donations and legacies was £1,778k, £40k (2%) higher than the £1,738k received in 2023. We continue to benefit from the long-term investment in developing Gifts in wills, with a Legacies income of £760k (down from an incredible £969k in 2023). The addition of a third Raffle in late 2024 contributed to the overall growth in this area, along with continued growth in our Lottery, corporate and other donations.

Income from Memberships was down slightly to £1,140k. Whilst we achieved are planned levels of renewals and new member acquisition, our re-activation of lapsed memberships was disappointing and alongside the continued migration from full to digital memberships contributed to the lower than planned income.

Overall, we achieved an investment income of £69k on our investments up 5% on 2023 (£65k), comprising £27k in bank interest and a further £42k in dividends.

Expenditure in 2024 increased to £4,951k, some £424k more than the £4,527k spend in 2023. This increase was largely driven by an increase in our expenditure on charitable activities (+£282k), especially Raising Awareness and supporting our Members. We also spent a further £166k raising funds, driven by our investment in growing donations and Gifts in Wills. Our total expenditure on Research fell from the high level of £688k in 2023, equivalent to over 16% of income to a still commendable 10% (£449k) in 2024.

Our focus in 2025 will be on continuing to develop the broader portfolio of sustainable income streams, and careful management of expenditure, to ensure that we achieve a good return on investment for our members, donors and supporters and deliver improving outcomes for our beneficiaries in line with our strategic objectives.

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### Investing in research

Having committed £435k in research awards in 2023, we made further awards of £360k in 2024 (this was offset by the withdrawal of an unspent award of £91k) to both better understand coeliac disease (£103k), and also to develop potential treatments (£249k).

### Investment policy and Performance

The objective of the Charity's Investment Policy is to achieve a return on the charity's investment assets, including cash and other liquid or short-term investment assets, to further the charity's aims and meet the charity's future funding requirements whilst having regard to the risk parameters agreed by the Board of Trustees. The portfolio should provide a return (after any fees) that at a minimum matches or better inflation while preserving the capital value. The Charity should also retain sufficient liquid resources to enable it to effectively meet its short-term obligations and provide adequate cover to meet any unplanned or unbudgeted expenditure. Furthermore, to ensure that environmental, social and governance (ESG) impact of the investment funds are considered, the charity's assets are not invested in shares or any other financial instrument of a company whose objectives are contradictory to those of Coeliac UK.

Funds that are unlikely to be required over the long-term (5 years or more) are invested in long-term capital funds, whilst funds required in the short-term are invested in low risk but high liquidity interest-bearing funds.

In 2024, short-term cash deposits were invested in the overnight money market (HSBC). Bank interest received from our cash deposits in 2024 was £26.7k.

In addition, at 31 December 2024 the Charity had £1,020k invested with fund manager Cazenove Capital, in their "Charity Sustainable Multi Asset Fund", which the Trustees are satisfied meets its objectives as described in the Investment Policy. In 2024, this fund paid dividends of £41.8k and achieved an unrealized gain of £37.4k.

The Charity regularly reviews its cash and investment position and will consider further investment in 2025.

### Reserves policy

The Board recognises the need to hold charitable funds as free reserves to safeguard the continuity of provision of basic services, to fund periods of expenditure in excess of revenue and to fund unexpected expenditure.

As part of the 2024 year-end review process, the Board of Trustees used Charity Commission guidelines to conduct an annual review of the reserves policy.

The Board agreed to maintain the policy that sufficient reserves will be held to ensure the Charity can continue to operate and meet its charitable commitments, should there be a time when income has been adversely impacted. This is to allow time to assess and implement the future options for the Charity. Excess reserves will be designated for a specific activity when an appropriate and timely use of the funds has been identified and agreed by the Board. In the event there are no extra reserves, the Board may utilise the operational reserves to meet any of the above needs should they arise, subject to a cost benefit analysis.

The target level of reserves as at 31st December 2024 has been calculated at £901k, being the mid-point within the range £707k to £1,094k. The Reserves target is calculated by assuming an average reduction in 12-months forecast income of 25% offset by a forecast reduction in discretionary costs over the same period, equal to a reduction in total costs of approximately 7.4%. We ended the year with free reserves of £1,346k, some £445k above the target. We will continue to invest our surplus reserves in our charitable activities over the next strategic period, helping us deliver our mission of no life limited by coeliac disease.

The Board also wish to maintain a level of liquid reserves that ensures the Charity can meet its obligations as they fall due. The level of liquid reserves required and liquid reserves available is reviewed regularly throughout the year. As at 31st December 2024 the Charity had £1,820k in liquid assets, comprising £800k cash and £1,020k in other liquid investments.

Of our restricted reserves of £245k, we had £233k held for our Research Fund. From time to time, we raise funds solely for research to build a sufficient sum to launch a research call for grant applications.

### Going Concern

Management and the Trustees regularly review detailed forecasts of income, expenditure and cash flows. The assumptions underlying the budget and forecasts are challenged, varied and tested to establish the likelihood of a range of possible outcomes including reasonable cash flow sensitivities. The forecast performance is monitored against actual outcomes each month and variances analysed and discussed at Management and Board level.

The Trustees have reviewed cash flow forecasts for the period to 31 December 2026. The cash flow forecasts indicate that the Charity will be able to meet its liabilities as they fall due for the period until at least 31 December 2026. In the event that income does not achieve projected levels, management is able to adjust discretionary expenditure to relieve any short-term cash pressures which might arise.

The Trustees are therefore satisfied that the financial statements should be prepared on the going concern basis.

### Responsibilities of the Board of Trustees

The Board of Trustees (who are also directors of Coeliac UK for the purposes of company law) is responsible for preparing the Report of Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Trustees to prepare financial statements for each financial year, which 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 the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities (SORP) FRS102;
- 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 Board of Trustees is responsible for keeping adequate accounting records which are sufficient to show and explain the charitable company's transactions and which 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charitable Company's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the Board of Trustees are aware:

- there is no relevant audit information of which the charitable company auditor is unaware; and
- the Board of Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Board of Trustees is 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 the financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to Small Companies.

This report was approved and authorised for issue by the Board of Trustees on 24 April 2025 and signed on their behalf by:



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**Chris Dilloway**    **Chair**  
Registered Company Number: 03068044

### **Independent auditors' report to the members and trustees of Coeliac UK**

#### **Opinion**

We have audited the financial statements of Coeliac UK (the parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the group statement of financial activities, group and parent charity balance sheet and 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 charitable company's state of the affairs of the group and the parent charitable company as at 31 December 2024 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 (as amended).

#### **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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRCS 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 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 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.

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 Report of the Board of Trustees which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Board of Trustees which includes the Directors' Report has 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 the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Board of Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Report of the Board of Trustees and the Strategic Report.

### **Responsibilities of Trustees**

As explained more fully in the Statement of Responsibilities of the Board of Trustees set out on page 15, 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 the 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 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 parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and under the Charities and Trustee Investment (Scotland) Act 2005 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.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.



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.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered
- that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, the Charities and Trustee Investment (Scotland) and UK financial reporting standards as Issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected noncompliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify Instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of noncompliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

### **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 and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

# Coeliac UK

Annual Report and Financial Statements for the year ended 31 December 2024

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*Moore Kingston Smith LLP.*

**James Saunders (Senior Statutory Auditor)**  
**Moore Kingston Smith LLP**  
**Statutory Auditors**

Date: 23 May 2025

**9 Appold Street**  
**London**  
**EC2A 2AP**

**Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.**

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Consolidated statement of financial activities (including consolidated income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Restated Total £
<b>Income</b>					
Donations and legacies	2	1,519,089	259,290	<b>1,778,379</b>	1,737,619
Income from charitable activities	2	2,075,875	40,000	<b>2,115,875</b>	1,981,672
Income from trading activities	2	515,224	0	<b>515,224</b>	466,739
Investment income	2	68,522	0	<b>68,522</b>	64,999
<b>Total income</b>		<b>4,178,710</b>	<b>299,290</b>	<b>4,478,000</b>	<b>4,251,029</b>
<b>Expenditure</b>					
Expenditure on raising funds					
Donations and legacies		536,138	0	<b>536,138</b>	370,365
Trading activities		400,311	0	<b>400,311</b>	423,947
Expenditure on charitable activities	3	3,726,470	288,465	<b>4,014,935</b>	3,732,529
<b>Total expenditure</b>		<b>4,662,919</b>	<b>288,465</b>	<b>4,951,384</b>	<b>4,526,841</b>
<b>Net gains on investments</b>	<b>11</b>	<b>37,389</b>	<b>-</b>	<b>37,389</b>	<b>23,947</b>
<b>Net income / (expenditure) for the year</b>	<b>7</b>	<b>(446,820)</b>	<b>10,825</b>	<b>(435,995)</b>	<b>(251,865)</b>
<b>Balances brought forward</b>		<b>2,117,443</b>	<b>234,265</b>	<b>2,351,708</b>	<b>2,603,573</b>
<b>Total funds carried forward</b>		<b>1,670,623</b>	<b>245,090</b>	<b>1,915,713</b>	<b>2,351,708</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 30 to 45 form part of these financial statements.

# Coeliac UK

Annual Report and Financial Statements for the year ended 31 December 2024

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## Consolidated statement of cash flows

	2024	2023
	£	Restated £
<b>Cash flows from operating activities:</b>		
Net cash used by operating activities	(423,960)	(270,481)
<b>Cash flows from investing activities:</b>		
Dividends from investments	41,836	24,454
Bank interest	26,686	40,545
Purchase of fixed assets	(114,559)	(205,816)
Purchase of investments	-	(634,783)
Net cash used in investing activities	(46,037)	(775,600)
<b>Decrease in cash in the year</b>	<b>(469,997)</b>	<b>(1,046,081)</b>
<b>Cash at the beginning of the year</b>	1,269,542	2,315,623
<b>Total Cash at the end of the year</b>	<b>799,545</b>	<b>1,269,542</b>

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Consolidated balance sheet

	Notes	GROUP		CHARITY	
		2024	2023 Restated	2024	2023 Restated
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	10	157,966	156,996	157,966	156,996
Intangible Assets	10	121,173	115,172	121,173	115,172
Investment & deposits	11	1,019,969	982,582	1,019,969	982,582
		<u>1,299,108</u>	<u>1,254,750</u>	<u>1,299,108</u>	<u>1,254,750</u>
<b>CURRENT ASSETS</b>					
Sundry Debtors	12	1,699,957	1,604,688	1,699,957	1,716,594
Cash at Bank		799,545	1,269,542	799,485	1,157,636
		<u>2,499,502</u>	<u>2,874,230</u>	<u>2,499,442</u>	<u>2,874,230</u>
<b>CURRENT LIABILITIES</b>					
Creditors - falling due within one year	13	(1,873,897)	(1,777,272)	(1,873,896)	(1,777,272)
		<u>625,605</u>	<u>1,096,958</u>	<u>625,546</u>	<u>1,096,958</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,924,713</u>	<u>2,351,708</u>	<u>1,924,654</u>	<u>2,351,708</u>
<b>Total assets plus current liabilities</b>					
		<u>1,924,713</u>	<u>2,351,708</u>	<u>1,924,654</u>	<u>2,351,708</u>
<b>Provisions for liabilities and charges</b>	14	(9,000)	-	(9,000)	-
		<u>1,915,713</u>	<u>2,351,708</u>	<u>1,915,654</u>	<u>2,351,708</u>
<b>NET ASSETS</b>					
		<u>1,915,713</u>	<u>2,351,708</u>	<u>1,915,654</u>	<u>2,351,708</u>
<b>The funds of the charity</b>					
Unrestricted funds					
Designated	15	45,640	93,223	45,640	93,223
General		1,624,983	2,024,220	1,624,924	2,024,220
		<u>1,670,623</u>	<u>2,117,443</u>	<u>1,670,564</u>	<u>2,117,443</u>
Restricted funds	16	245,090	234,265	245,090	234,265
<b>Total charity funds</b>		<u>1,915,713</u>	<u>2,351,708</u>	<u>1,915,654</u>	<u>2,351,708</u>

The Trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

As permitted by s408 Companies Act 2006, the company has not presented its own Statement of Financial Activity and related notes. The Company's loss for the year was £435,994 (2023 restated: £242,301).

Approved by the Board of Trustees and authorised for issue on 24 April 2025 these financial statements are signed on their behalf by:



**Chris Dilloway - Chair**

Company number: 03068044

The notes on pages 30 to 45 form part of these financial statements.

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### Notes to the financial statements

#### 1 ACCOUNTING POLICIES

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS102) and (Charities SORP (FRS 102) and the Companies Act 2006.

Coeliac UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

There are no material uncertainties about the charity's ability to continue as a going concern. The charity's planned activities, together with its financial position; management of risk and approaches to investments, cashflow and reserves are described in the Report of the Board of Trustees. As a consequence, the Trustees believe that the charity is well placed to manage its risks successfully despite the current uncertain economic outlook. The Trustees have a reasonable expectation that the charity and the group have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

##### 1.2 Local groups and accounting policy

The local groups record their income and expenditure on a receipt basis. At the end of the financial year, each group submits a return of its income and expenditure which is included in the Statement of Financial Activities and the Balance Sheet.

##### 1.3 Income

Income from web advertising, sponsorship and licensing, and accreditation is deferred on a proportionate basis over the life of the contract. All other income is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies includes donations and gifts, legacies, and all other income that is in substance a gift made on a voluntary basis. It also includes grants of a general nature provided by government and charitable foundations which are not conditional on delivery of certain levels or volumes of a service. The donation may be made towards the general aims of Coeliac UK (unrestricted), or towards a specific service or aim (restricted). Donations are recognised on receipt of the donation, or if earlier, at the point where there is a written obligation for a donor to pay a specified donation. Legacies are recognised at the point entitlement is established, receipt is considered probable and the estate value can be estimated reliably.

##### 1.4 Cost allocation

Shared costs have been allocated on the following basis:

Description	Method of apportionment
Depreciation	Head count
Information technology	Head count
Support staff costs	Head count
Office costs	Head count

##### 1.5 Grants

Grants payable are payments made to third parties in furtherance of the charitable objectives.

Grants which are free from specific conditions are recognised in full as soon as there is a legal or constructive obligation committing the charity.

Multiyear grants are conditional on an annual review of progress which will determine if future funding is provided. Due to this condition only one year's funding commitment is recognised.

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### Notes to the financial statements (continued)

#### 1.6 Restricted funds

Restricted funds are to be used for specific purposes as specified by the donor. Expenditure which meets these criteria is charged to the fund.

#### 1.6 Restricted funds

Restricted funds are to be used for specific purposes as specified by the donor. Expenditure which meets these criteria is charged to the fund.

#### 1.7 Depreciation of fixed assets

Provision is made for depreciation on all assets at rates calculated to write off the cost, less any estimated residual value of each asset over its expected useful life, as follows:

Furniture and fittings	20% p.a. straight line
Computer equipment	33.33% p.a. straight line
Intangible assets	33.33% p.a. straight line

#### 1.8 Investment & Deposits

Investments held as current assets are at the realisable value at the balance sheet date.

#### 1.9 Leasing

Rental payable under operating leases are charged against income on a straight-line basis over the lease term.

#### 1.10 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of obligation can be measured reliably. Costs are analysed between expenditure on charitable activities and costs of raising funds of the charity. Any direct costs are allocated between restricted and unrestricted funds as incurred.

#### 1.11 Designated funds

Designated funds are unrestricted funds earmarked by the board of Trustees for particular purposes.

#### 1.12 Pension

The charitable company operates a group personal money purchase pension scheme. The pension cost charged in the financial statements represents contributions payable by the charity during the financial year. The Charity previously operated a defined benefit pension scheme which is now closed to new members. The scheme is also closed to future accrual. The Charity continues to make contributions as set out in note 21.

#### 1.13 Basis of consolidation

The group accounts consolidate the accounts of Coeliac UK and its subsidiary undertaking on a line by line basis. The accounts are made up to 31 December 2024. No separate statement of financial activities or income and expenditure has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

#### 1.14 Financial instruments

The charity only has financial assets and 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.

#### 1.15 Critical accounting judgements and key sources of estimation uncertainty

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

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

#### 1.16 Intangible Asset Policy

Intangible assets are assets that lack physical substance but have value. Intangible assets are recognised at cost, which includes the purchase price and any directly attributable costs of preparing the asset for its intended use. Intangible assets are amortised over their useful life, capped at three years.

#### 1.17 Cash Policy

Cash comprises cash on hand and demand deposits.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

# Coeliac UK

Annual Report and Financial Statements for the year ended 31 December 2024

## Notes to the financial statements continued

### 2a INCOME

	Unrestricted	Restricted £	2024 Total £	2023 Restated Total
<b>Income from donations and legacies</b>				
Donations and gifts	778,494	239,990	1,018,484	768,396
Legacies	740,595	19,300	759,895	969,223
	<b>1,519,089</b>	<b>259,290</b>	<b>1,778,379</b>	<b>1,737,619</b>
<b>Income from charitable activities</b>				
Membership	1,140,438	-	1,140,438	1,129,754
Raising Awareness	931,199	40,000	971,199	847,756
Groups	4,238	-	4,238	4,162
	<b>2,075,875</b>	<b>40,000</b>	<b>2,115,875</b>	<b>1,981,672</b>
<b>Income from trading activities</b>				
Raffle and lottery	515,224	-	515,224	443,732
Other commercial activities	-	-	-	23,007
	<b>515,224</b>	<b>-</b>	<b>515,224</b>	<b>466,739</b>
<b>Investment Income</b>				
Investments - dividends	41,836	-	41,836	24,454
Bank interest	26,686	-	26,686	40,546
	<b>68,522</b>	<b>-</b>	<b>68,522</b>	<b>65,000</b>
	<b>4,178,710</b>	<b>299,290</b>	<b>4,478,000</b>	<b>4,251,030</b>



# Coeliac UK

Annual Report and Financial Statements for the year ended 31 December 2024

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## Notes to the financial statements continued

### 2b INCOME

	Unrestricted	Restricted £	2023 Restated Total £
<b>Income from donations and legacies</b>			
Donations and gifts	647,668	120,728	768,396
Legacies	964,223	5,000	969,223
	<b>1,611,891</b>	<b>125,728</b>	<b>1,737,619</b>
<b>Income from charitable activities</b>			
Membership	1,129,754	-	1,129,754
Raising Awareness	812,281	35,475	847,756
Research	0	-	-
Groups	4,162	-	4,162
	<b>1,946,197</b>	<b>35,475</b>	<b>1,981,672</b>
<b>Income from trading activities</b>			
Raffle and lottery	443,732	-	443,732
Other commercial activities	23,007	-	23,007
	<b>466,739</b>	<b>-</b>	<b>466,739</b>
<b>Investment Income</b>			
Investments - dividends	24,454	-	24,454
Bank interest	40,546	-	40,546
	<b>65,000</b>	<b>-</b>	<b>65,000</b>
	<b>4,089,827</b>	<b>161,203</b>	<b>4,251,030</b>

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Notes to the financial statements (continued)

#### 3a Expenditure

	Unrestricted £	Restricted £	2024 Total £	2023 Restated Total £
<b>Charitable activities</b>				
Membership	1,586,258	173	1,586,431	1,307,322
Raising Awareness	1,729,133	55,241	1,784,374	1,599,013
Research	216,049	233,051	449,100	688,157
Groups	195,030	-	195,030	138,036
	<b>3,726,470</b>	<b>288,465</b>	<b>4,014,935</b>	<b>3,732,528</b>

#### Breakdown of costs of charitable activities

	Direct costs	Grants made (notes 6)	Support costs (note 4, 5)	2024 Total	2023 Total
Membership	1,106,751	-	479,681	1,586,432	1,307,322
Raising Awareness	1,134,096	-	650,278	1,784,374	1,599,013
Research	106,923	268,728	73,448	449,099	688,157
Groups	116,243	-	78,787	195,030	138,036
	<b>2,464,013</b>	<b>268,728</b>	<b>1,282,194</b>	<b>4,014,935</b>	<b>3,732,528</b>

#### Research cost breakdown

	Direct costs	Grants made	2024	2023
Direct Research costs	106,923	268,728	375,651	607,227
Support costs	-	73,448	73,448	80,930
	<b>106,923</b>	<b>342,176</b>	<b>449,099</b>	<b>688,157</b>

All support costs are allocated on a headcount basis.

### Notes to the financial statements (continued)

#### 3b Prior Year Expenditure

	Unrestricted £	Restricted £	2023 Restated Total £
<b>Charitable activities</b>			
Membership	1,307,322	-	1,307,322
Raising Awareness	1,476,870	122,143	1,599,013
Research	248,928	439,230	688,157
Groups	138,036	-	138,036
	<b>3,171,155</b>	<b>561,373</b>	<b>3,732,528</b>

#### Breakdown of costs of charitable activities

	Direct costs	Grants made (notes 6)	Support costs (note 4, 5)	2023 Total
Membership	1,004,387	-	302,935	1,307,322
Raising Awareness	1,261,025	-	337,988	1,599,013
Research	172,228	434,999	80,930	688,157
Groups	95,547	-	42,489	138,036
	<b>2,533,186</b>	<b>434,999</b>	<b>764,342</b>	<b>3,732,528</b>

#### Research cost breakdown

	Direct costs	Grants made	2023
Direct Research costs	172,229	434,999	607,228
Support costs	16,555	64,375	80,930
	<b>188,784</b>	<b>499,374</b>	<b>688,157</b>

All support costs are allocated on a headcount basis.

### Notes to the financial statements (continued)

#### 4 Total support cost breakdown by activity

	Staff costs £	Other costs £	2024 Total £
Cost of raising funds (note 5)			
Donations and legacies	77,646	81,896	159,542
Trading activities	32,708	34,497	67,205
Charitable activities (note 3)	626,116	658,178	1,284,294
	<b>736,470</b>	<b>774,571</b>	<b>1,511,041</b>

	Staff costs £	Other costs £	2023 Restated Total £
Cost of raising funds (note 5)			
Donations and legacies	22,185	61,827	84,012
Trading activities	16,964	47,274	64,238
Charitable activities (note 3)	201,843	562,499	764,342
	<b>240,992</b>	<b>671,600</b>	<b>912,592</b>

#### 5 Support cost apportionment

	Support staff £	Depreciation £	Governance £	HR costs £	IT costs £	Office costs £	2024 Total £
<b>Expenditure on raising funds</b>							
Donations and legacies	77,646	11,375	4,741	7,602	19,760	38,418	159,542
Trading activities	32,708	4,792	1,997	3,202	8,324	16,183	67,205
<b>Charitable activities</b>							
Membership	233,451	34,200	14,254	22,858	59,410	115,509	479,682
Raising awareness	316,477	46,365	19,323	30,986	80,539	156,588	650,278
Research	35,745	5,237	2,182	3,500	9,097	17,686	73,448
Groups	40,443	5,618	2,341	3,754	9,758	18,972	80,886
	<b>736,470</b>	<b>107,587</b>	<b>44,838</b>	<b>71,902</b>	<b>186,888</b>	<b>363,356</b>	<b>1,511,041</b>

	Support staff £	Depreciation £	Governance £	HR costs £	IT costs £	Office costs £	2023 Restated Total £
<b>Expenditure on raising funds</b>							
Donations and legacies	22,185	5,329	2,655	5,905	19,192	28,746	84,012
Trading activities	16,964	4,075	2,030	4,515	14,674	21,980	64,238
<b>Charitable activities</b>							
Membership	79,998	19,216	9,571	21,292	69,203	103,654	302,935
Raising awareness	89,254	21,440	10,680	23,755	77,212	115,649	337,988
Research	21,371	5,134	2,557	5,688	18,488	27,692	80,930
Groups	11,220	2,695	1,343	2,986	9,706	14,538	42,489
	<b>240,992</b>	<b>57,889</b>	<b>28,836</b>	<b>64,141</b>	<b>208,475</b>	<b>312,259</b>	<b>912,592</b>

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### 6 Grants payable

	Grants to institutions	
	2024	2023
	£	Restated £
Rogue cell research to better understand coeliac disease MF0323	103,180	-
Enzyme inhibitors as a potential treatment for coeliac disease MS0223	249,201	-
Basic Science Grant PK01-22	-	248,725
Ataxia Project	-	157,158
Children and Young Adults Grant	-	29,116
Dissertations Awarded	7,880	-
Innovate Grant Withdrawn	(91,533)	-
	<b>268,728</b>	<b>434,999</b>

In accordance with the accounting policy outlined in note 1.5, only the first year of funding commitment is recognised on the accounts for multiyear grants which are conditional on an annual review of progress which determines if future funding is provided.

### 7 Net incoming (outgoing) resources for the year

This is stated after charging

	2024	2023
	£	Restated £
Depreciation	107,588	66,866
Operating lease rentals	50,681	72,412
Trustees liability insurance	1,100	1,100
Audit services	13,920	15,834
Non - audit services provided by the auditors	-	2,085
General advice	2,320	895
Tax compliance	-	-
	<b>175,609</b>	<b>159,192</b>

Travel costs amounting to £2,310 (2023 - £1,316) were reimbursed to Eleven (2023 - 4) members of the Board of Trustees.

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Notes to the financial statements (continued)

#### 8 Staff costs and numbers

	2024 £	2023 £
Salaries and wages	2,256,588	1,860,552
Social security costs	238,788	192,822
Pension costs	120,102	98,961
	<b>2,615,478</b>	<b>2,152,335</b>

The number of employees whose salary amounted to over £60,000 during:

	2024 Number	2023 Number
£110,000 - £120,000	1	-
£100,000 - £110,000	-	1
£80,000 - £90,000	-	-
£70,000 - £80,000	3	-
£60,000 - £70,000	3	4

The key management personnel of the group (and charity) comprise the Trustees, the chief executive and senior management team. The total employee benefits (Salary, Employers National insurance and Employers pension) of the key management personnel of the group were £707,127 (2023: £524,992). None of the Trustees have been paid any remuneration or received any benefits for performing their role as Trustee of the charity.

The average monthly number of employees during the year, calculated on the basis of average headcount was as follows:

	2024 Number	2023 Number
Advice and information	49	43
Administration and support	10	9
	<b>59</b>	<b>52</b>

#### 9 Taxation

The charitable company's activities are exempt from corporation tax in its charitable activities under Sections 466 to 493 of the Corporation Tax Act 2010.

#### 10 Fixed assets - Group and charity

	Intangible Assets £	Furniture & fittings £	Computer equipment £	Total £	Grand Total £
<b>Cost</b>					
At 1 January 2024	179,100	141,000	31,405	172,405	351,505
Additions	67,750	23,393	23,416	46,809	114,559
Disposals	-	-	-	-	-
At 31 December 2024	<b>246,850</b>	<b>164,393</b>	<b>54,821</b>	<b>219,214</b>	<b>466,064</b>
<b>Depreciation</b>					
At 1 January 2024	63,928	-	15,409	15,409	79,337
Charge for the year	61,749	32,099	13,740	45,839	107,588
Disposals	-	-	-	-	-
At 31 December 2024	<b>125,677</b>	<b>32,099</b>	<b>29,149</b>	<b>61,248</b>	<b>186,925</b>
<b>Net book values</b>					
At 31 December 2024	<b>121,173</b>	<b>132,294</b>	<b>25,672</b>	<b>157,966</b>	<b>279,139</b>
At 31 December 2023	115,172	141,000	15,996	156,996	272,168

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Notes to the financial statements (continued)

#### 11 Investments - Group And Charity

	(Charity only)			
	Investments subsidiaries	Unit trusts	Total 2024	Total 2023 Restated
	£	£	£	£
Market Value at January 2024	2	982,578	982,580	323,850
Additions	-	-	-	634,783
Disposals	-	-	-	-
Realised investment gains/(losses)	-	37,389	37,389	23,947
<b>Market Value at 31 December 2024</b>	<b>2</b>	<b>1,019,967</b>	<b>1,019,969</b>	<b>982,580</b>
Historical cost as at 31 December 2023	<b>2</b>	<b>974,783</b>	<b>974,785</b>	<b>974,785</b>

#### Holdings of more than 20%

The charitable company holds more than 20% of the share capital in the following company:

Company	Country of incorporation	Class	Shares held %
The Coeliac Trading Company Ltd	England & Wales	Ordinary	100

The principal activity of The Coeliac Trading Company Limited (Company number 02856981) is to raise funds on a commercial basis for Coeliac UK (Limited by Guarantee), a registered charity. The address of the registered office is Artisan, Hillbottom Road, High Wycombe, Buckinghamshire, HP12 4HJ.

The aggregate amount of capital and reserves and the results of this undertaking for the year ended 31 December 2022 were:

	Capital £	Profits to reserves for the year £
The Coeliac Trading Company Ltd	2	-

During 2024 the Trading Company proposed to donate its entire profits and reserves of £0 (2023: £123,360) to Coeliac UK. The profits are net of income and expenditure totalling £0 (2023: £590,132) and £0 (2023: £240,750) respectively.

Current asset investments and deposits held relate exclusively to cash deposit accounts amounted to £nil (2023: £nil) as shown on the balance sheet.

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Notes to the financial statements (continued)

#### 12 Debtors

	Group		Charity	
	2024	2023	2024	2023
		Restated		Restated
	£	£	£	£
Trade debtors	174,913	142,846	174,913	142,846
Income tax and VAT recoverable	28,030	75,124	28,030	75,124
Amounts owed by group undertakings	-	-	-	111,904
Prepayments and accrued income	1,497,014	1,386,720	1,497,014	1,386,720
	<b>1,699,957</b>	<b>1,604,690</b>	<b>1,699,957</b>	<b>1,716,594</b>

#### 13 Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
		Restated		Restated
	£	£	£	£
Grants payable	713,147	541,079	713,147	541,079
Trade creditors	256,193	372,192	256,193	372,192
Other tax and social security	53,792	52,940	53,792	52,940
Accruals	240,071	307,857	240,070	307,857
Deferred income	610,694	503,204	610,694	503,204
	<b>1,873,897</b>	<b>1,777,272</b>	<b>1,873,896</b>	<b>1,777,272</b>

#### Deferred income - Charity

	2024	2023
		Restated
	£	£
At 1 January	503,201	490,481
Released in year	(444,002)	(467,545)
Membership, licencing, Lottery and sponsorship income received in advance	551,495	480,265
At 31 December	<b>610,694</b>	<b>503,201</b>

#### 14 Provision for liabilities and charges - Group and Charity

	£
At 1 January 2024	-
Charged for the year	(9,000)
At 31 December 2024	<b>(9,000)</b>

The Charity moved in to new offices at the start of 2024 and has an obligation to return the premises to their original condition on expiry of the lease. The Charity is providing for the expected costs of these dilapidations equally over the lifetime of the lease.



### Notes to the financial statements (continued)

#### 15 Designated funds - Group and Charity

Designated funds are funds earmarked by the board of Trustees for particular purposes. At the year end, the balance of designated funds were as follows:

	Balance at 1 January 2024	Incoming	Outgoing	Balance at 31 December 2024
Research Fund	12,405	-	-	12,405
Local voluntary support groups	80,818	4,238	(51,821)	33,235
	<b>93,223</b>	<b>4,238</b>	<b>(51,821)</b>	<b>45,640</b>

	Balance at 1 January 2023	Incoming	Outgoing	Balance at 31 December 2023
Research (Innovate)	2,314	-	(2,314)	-
Research Fund	10,194	2,314	(103)	12,405
Local voluntary support groups	85,783	6,568	(11,533)	80,818
	<b>98,291</b>	<b>8,882</b>	<b>(13,950)</b>	<b>93,223</b>

#### Research (Innovate)

Funds to be used to develop an AI solution for diagnosis and assessment of severity of pathology in small intestinal biopsies in suspected or known coeliac disease.

#### Research Fund

Funds to be used for funding medical research into coeliac disease and dermatitis herpetiformis, designated by the Board from unrestricted funds.

#### Local voluntary support groups

The collective funds held and administered by Volunteer Groups, representing their working funds.

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Notes to the financial statements (continued)

#### 16a Restricted funds - Group and Charity

	Balance B/F	Incoming	Outgoing	Transfer of funds	Balance C/F
Research Fund	197,912	219,058	(225,550)	41,298	232,718
Daily newspaper advert for Awareness Week	1,488	-	0	(1,488)	-
Awareness Week	-	40,000	(55,241)	22,587	7,346
Membership Helpline	166	7	(173)	-	-
Pharmacy Packs	1,073	-	-	(1,073)	-
Diagnosis campaign	21,099	-	-	(21,099)	-
Events for children with Coeliac Disease and families	5,027	-	-	-	5,027
Gluten Ataxia	-	40,225	-	(40,225)	-
Sponsored Dissertations	7,500	-	(7,500)	-	-
	<b>234,265</b>	<b>299,291</b>	<b>(288,464)</b>	<b>-</b>	<b>245,090</b>

#### 16b Prior Year Restricted funds - Group and Charity - Restated

	Balance B/F	Incoming	Outgoing	Transfer of funds	Balance C/F
Research Fund	499,056	92,125	(393,269)	-	197,912
Daily newspaper advert for Awareness Week	1,529	-	(41)	-	1,488
Awareness Week	-	35,028	(59,809)	24,782	-
Care System campaigns	17	-	(17)	-	-
Membership Helpline	165	1	-	-	166
Diagnosis TV Advert	2,947	-	(2,947)	-	-
Diagnosis Life Channel NHS	2,014	-	(2,014)	-	-
Pharmacy Packs	1,075	-	(2)	-	1,073
Diagnosis campaign	37,732	-	8,150	(24,782)	21,099
Events for children with Coeliac	5,036	-	(9)	-	5,027
Digital Campaign	2,014	-	(2,014)	-	-
Gluten Ataxia	7,770	34,500	(42,270)	-	0
Sponsored Dissertations	7,500	-	-	-	7,500
	<b>566,855</b>	<b>161,653</b>	<b>(494,245)</b>	<b>-</b>	<b>234,265</b>

The principal purposes for the above restricted funds were as follows:

#### Research

Income received to be used solely for funding medical research into coeliac disease and dermatitis herperiformis (DH).

#### Daily newspaper advert for Awareness Week

Donations towards an advertisement to be placed in a major national newspaper during Awareness Week to raise the profile of coeliac disease.

#### Awareness Week

Funds have been granted to support the Awareness week campaign of coeliac disease in support of ongoing activities regarding awareness and education on coeliac disease.

#### Care System campaign

Campaign to improve awareness in the care system.

#### Membership Helpline

Funding for ongoing costs of providing the Coeliac UK Helpline.

#### Diagnosis TV Advert

TV advertising campaign to improve diagnosis rates for coeliac disease.

#### Diagnosis Life Channel NHS

Advertising campaign for patients via Life Channel in GP surgeries to raise awareness of coeliac disease.

#### Pharmacy packs

Donations towards production of pharmacy information packs.

#### Diagnosis Campaign

Funds were originally granted to pay for the development of campaign materials to promote diagnosis of coeliac disease in children in 2022 in support of ongoing activities regarding awareness and education on coeliac disease. The funder has agreed that this can be used for the Awareness week and the funds have been transferred.

#### Events for children with coeliac disease and their families

Funds to be used by Coeliac UK for events to benefit coeliac children and their families.

#### Digital Campaign

Donations toward developing our digital communication materials

#### Gluten Ataxia

Income to fund a project to achieve an earlier diagnosis for those with Gluten Ataxia.

#### Sponsored Dissertations

Funds have been granted to support the award of grants to support students preparing dissertations relating to advancement in the research of coeliac disease, with the additional hope this will encourage their ongoing and long-term engagement in coeliac disease research.

# Coeliac UK

## Annual Report and Financial Statements for the year ended 31 December 2024

### Notes to the financial statements (continued)

#### 17 Analysis of net assets between funds - Group

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
Intangible assets	121,173	-	-	121,173
Tangible assets	157,966	-	-	157,966
Investments	1,019,969	-	-	1,019,969
Net current assets less provisions for liabilities and charges	325,877	45,640	245,090	616,607
	<b>1,624,985</b>	<b>45,640</b>	<b>245,090</b>	<b>1,915,714</b>
	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023 Restated
Intangible assets	115,172	-	-	115,172
Tangible assets	156,996	-	-	156,996
Investments	982,580	-	-	982,580
Net current assets less provisions for liabilities and charges	769,472	93,223	234,265	1,096,960
	<b>2,024,220</b>	<b>93,223</b>	<b>234,265</b>	<b>2,351,708</b>

#### 18 Lease commitments - Group

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

	Land and buildings		Office equipment	
	2024	2023	2024	2023
	£	£	£	£
Within one year	82,287	76,688	3,115	2,979
Between two and five years	321,149	306,753	10,636	9,772
More than five years	-	63,798	1,282	-
	<b>403,436</b>	<b>447,239</b>	<b>15,033</b>	<b>12,751</b>

#### 19 Voluntary help

The charity received support from 256 volunteers in 2024 (2023: 250). The benefit of their contribution is not reflected in the financial statements.

#### 20 Related party transactions

Coeliac UK holds 100% of the share capital of The Coeliac Trading Company Limited. Details of transactions in the year and balances at the year end are detailed in note 11.

There were no other related party transactions in the reporting period that require disclosure.

**Notes to the financial statements (continued)****21 Pension commitments**

The estimated pension deficit as at 31 December 2024 is £1275 (31 December 2023: £815). This is in accordance with the most recent independent valuation performed on 30 September 2023. Under the new recovery plan, from 1 April 2023 the deficit contributions that are required from Coeliac UK are £772 a year, payable in monthly instalments of £64.32. These payments do not increase.

The deficit contributions agreed between the company and scheme at the yearend date are as follows:

Year	Amount
1	392
2	438
3	438
4	109

The present value of the future provision for Coeliac UK is calculated as follows:

	£
Provision at the start of the period	815
Discount factor interest expense	23
Deficit contribution paid	(772)
Remeasurement - impact of change in assumptions	8
Remeasurements - amendments to the contribution schedule	1,201
Provision at end of period 31 December 2024	1,275

The current deficit of £1,275 is being paid at an immaterial amount by the charity on an annual basis, this deficit would only fall due in its entirety should the charity decide to withdraw from the scheme, the Board of Trustees currently have no such plans.

**22 Reconciliation of net income/(expenditure) for the reporting period (as per the SOFA)**

	2024 £	2023 Restated £
Net (expenditure) for the reporting period (as per the SOFA)	(435,994)	(251,865)
Adjustments for:		
Depreciation charges	107,588	66,866
Gains on investments	(37,389)	(23,947)
Dividends from investments	(41,836)	(24,454)
Bank interest	(26,686)	(40,545)
Increase in debtors	(95,269)	(596,590)
Increase in creditors	105,626	599,440
Other Losses		614
Net cash used by operating activities	<b>(423,960)</b>	<b>(270,481)</b>

# Coeliac UK

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## Notes to the financial statements (continued)

### 23 Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	106	240
Notice deposits (less than 3 months)	799,440	1,269,302
Total cash and cash equivalents	<b>799,545</b>	<b>1,269,542</b>

### Analysis of changes in net debt

	Balance B/F	Cash flows	Balance C/F
Cash	240	(134)	106
cash equivalents	1,269,302	(469,862)	799,440
	<b>1,269,542</b>	<b>(469,997)</b>	<b>799,545</b>

### 24 Contingent Liability

We have no contingent liabilities at this time