

Company Number 3068044  
Charity Number 1048167  
Scottish Charity Number SC039804

THURSDAY



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COMPANIES HOUSE

**Coeliac UK**  
**(Limited by Guarantee)**

**Financial statements**

**31 December 2011**

Coeliac UK  
(Limited by Guarantee)

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**Coeliac UK  
(Limited by Guarantee)**

**Report of the Board of Governors for the year ended 31 December 2011**

The Board of Governors 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 2011

**LEGAL AND ADMINISTRATIVE INFORMATION**

The organisation is a charitable company limited by guarantee, incorporated on 14 June 1995 and registered as a UK charity on 20 July 1995 and as a Scottish Charity on 22 August 2008. Coeliac UK is the successor body to The Coeliac Society which was established in 1968.

The Charity was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. The Articles provide for the Board to consist of up to nine elected Governors, two co-opted Governors and one Governor nominated by the Health Advisory Council. One third of the elected Governors resign at each Annual General Meeting and can stand for re-election for one further term.

**Board of Governors**

Paul Duell  
Ian Henderson  
Professor Peter Howdle (resigned 27 January 2011)  
David Gregory (appointed 6 May 2011)  
Heather Lees – Treasurer  
Elise Millington – Vice Chair (resigned 2 July 2011)  
Sarah Mitson – Chair  
Jacqui Smith (resigned 7 March 2012)  
Ian Tottman  
Tim Wade – Vice Chair (elected as Vice Chair 20 July 2011)  
Gillian White  
Dr Michael Forrest (appointed 6 May 2011)  
David Sanders (appointed 27 January 2011)

**Company Secretary**

Penelope Edwards

**Chief Executive**

Sarah Sleet

**Registered office and operation address**

Third Floor  
Apollo Centre  
Desborough Road  
High Wycombe  
Buckinghamshire  
HP11 2HS

**Auditor**

Chantrey Vellacott  
Prospect House  
58 Queens Road  
Reading  
Berkshire  
RG1 4RP

**Bankers**

HSBC Bank plc  
Oxford Circus Branch  
196 Oxford Street  
London  
W1D 1NT

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Solicitors**

Blaser Mills  
Park House  
31 London Road  
High Wycombe  
Buckinghamshire  
HP11 1BZ

Chantrey Vellacott DFK LLP

# Coeliac UK (Limited by Guarantee)

## Report of the Board of Governors for the year ended 31 December 2011

### 1 Introduction

This report aims to provide a clear account of our work and what has been achieved for people with Coeliac disease and dermatitis herpetiformis (DH) for the year ending 31 December 2011. We explain how we have gone about that work and how we have funded it. In writing this report we have adhered to the Charity Commission's guidance published as SORP 2005.

### 2 Objectives and Activities

The Charity's objects are set out in its Memorandum of Association:

- (i) *to help and to promote the benefit and welfare of persons with Gluten Enteropathy, Dermatitis Herpetiformis or any medical condition akin thereto ("the Coeliac Condition")*, and
- (ii) *to advance public education in and understanding of the nature of the Coeliac Condition and its treatments particularly (without prejudice to that generality) among sufferers from the Coeliac Condition and the families, friends and carers of such persons,*
- (iii) *to promote research into the nature, causes, alleviation, treatment and cure of the Coeliac Condition and to make publicly available the useful results thereof*

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives.

In 2010 the Charity agreed the 2011-2012 Business Plan which set out six key objectives:

- improving services for Members
- improving diagnosis rates and ensuring uniformly good quality care
- campaigning for clearer labelling and more choice in the packaged food market
- campaigning for clearer signposting and more availability of gluten-free options in the catering sector
- continuing to fund high quality research with a view to improving clinical outcomes and developing long term solutions to living with Coeliac disease
- continuing to develop the efficiency and effectiveness of the Charity's performance

The key themes of the plan were:

- equipping the Membership to dealing with the changes in labelling in retail and catering
- using the legislation as a platform for gaining greater influence across the catering sector
- using the reorganisation of the NHS as an opportunity for improving gastroenterology services
- working with the pharmacy representative bodies to promote a pharmacy supply scheme business case to commissioning bodies
- and preparing the ground for developing new business opportunities for the Charity thus securing its long term future

### 3 Achievements and Performance

Increasing our influence in the catering sector and lobbying to retain adequate access to prescriptions formed the twin challenges of the Charity's work in 2011.

Our work with the catering sector was planned to capitalise on 2010's achievements of creating the right policy framework for the sector and developing effective partnerships with key players. We launched a major research project which would underpin the creation of practical advice and support for the sector and we continued to work with the Food Standards Agency to ensure that policy guidance to the sector was practical and supportive.

Responding to the challenge of prescribing policies reviews across the UK took up, unplanned, a significant proportion of resource within the Charity. We lobbied hard to maintain reasonable access to prescriptions for people with coeliac disease and won many concessions. However, in some areas we continue to challenge decisions and we expect more activity in 2012 as health budgets continue to tighten.

## **Coeliac UK (Limited by Guarantee)**

### **Report of the Board of Governors for the year ended 31 December 2011**

The 2011 plan was developed at a time of ongoing financial uncertainty for the Charity sector. However, we have performed well exceeding expectations particularly in commercial income. We also were fortunate to benefit from a number of legacies totalling £304k in 2011 compared to £19k in 2010.

#### **3.1 Improving our support for people with the condition**

The Charity ended 2011 with a Membership base of just over 62,000 maintaining the 2010 levels, including 13,900 newly diagnosed joining in 2011. The number of paying Members increased from around 48,000 to 53,000 generating £859k in Membership fees.

- The need to find safe places to eat out remains a top priority for people with the condition. We continue to meet that challenge by improving our online Venue Guide which doubled in size over the year.
- We launched our online guide to selecting safe foods on our YouTube channel at the beginning of the year. The two presentations on reading labels and myth busting, are intended to equip Members with the knowledge and understanding needed to navigate changes in the law on labeling products as gluten-free. Both presentations received around 3,500 views.
- As the Charity develops its online information and support it is increasingly important that we encourage Members to access this help. We set ourselves a target of one in four Members accessing the Member login area. At the end of the year we had exceeded our expectations with half the Membership accessing the area.
- We made slower progress than we had hoped in two areas. First, the extension of our 'store tours' which provided Members with face to face support in identifying safe products in a supermarket setting failed to take off. This was mainly due to the lack of availability of dietitians to run the tours. Nevertheless, 16 tours were run with 100 participants benefitting. We will be reviewing our approach in 2012.
- The need to better support Members from different cultural backgrounds was identified and work began in 2011 to create an evidence base for developing new support. However, the sad death of the lead researcher has delayed the project but we expect to progress the work with a new lead in 2012.

#### **3.2 Improving the recognition of the condition by healthcare professionals and ensuring subsequent management is of high quality**

We continue to work for Members of the Charity using publicity and campaigning to put coeliac disease on the agenda for clinical leaders and healthcare policy makers.

- Support materials were created for dietitians to support the quality of advice provided in clinical practice to patients negotiating new laws on gluten-free labelling.
- The Charity hoped to capitalise on the new commissioning environment in the NHS by undertaking a pilot project working with commissioners and patients in a locality to improve their care pathway. The project was funded by the Health Foundation, and the Charity led the project working with partners from Crohn's and Colitis UK and the IBS Network. Unfortunately, structural and policy uncertainties in the NHS meant our partner charities were unable to secure pilot sites for their disease areas. Coeliac UK managed to secure a pilot site and engage with the relevant stakeholders but the ongoing uncertainties prevented the project achieving its full realisation. Work is suspended in the pilot area until the direction of the Government's NHS reforms is resolved.
- An online educational tool, aimed at general practitioners and recently graduated hospital doctors and funded by money from CD-MEDICS (an EU backed project), was launched early in 2011. The tool covers recognising and diagnosing coeliac disease as well as its subsequent management. It was submitted for accreditation to the European Accreditation Council for CME (EACCME), but unfortunately we recently heard that the application was turned down. Applications are now planned at national level.

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**Report of the Board of Governors for the year ended 31 December 2011**

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**3.3 Access to a wider range of better quality gluten-free products on prescription and in shops**

In the current financial climate, managing household budgets where buying expensive gluten-free foods is a feature, is tougher than ever. For this reason the Charity sees the continued provision of gluten-free prescriptions as essential support for people with the condition, now more than ever.

- The major challenge for the Charity in 2011 was the adoption of highly restrictive policies on prescribing gluten-free products by some NHS commissioners in England. The Charity launched campaigns and lobbying activities in the south east of England, Oxfordshire and Stockport. We were in contact with over half the Primary Care Trusts (PCTs) in England as well as Health Boards in Wales and Scotland. Notably, we managed to secure acceptable prescribing policies in many areas including an All Wales agreement, a London wide approach and one in Scotland.
- To help secure prescriptions further, we completed work on an alternative scheme for gluten-free prescribing which could demonstrate cost reductions associated with its implementation. The final toolkit to help commissioners introduce the approach is endorsed by the National Pharmacy Association, the Pharmaceutical Services Negotiating Committee, Dispensing Doctors Association and the Primary Care Society for Gastroenterology. The Toolkit was sent to all PCTs and Health Boards in the UK. The approach has now been implemented in Bedfordshire and is under consideration in Wales and Scotland.

**3.4 Eating out, for pleasure or through need, is freed from restrictions**

The inclusion of the catering sector in the new law on gluten-free food resulted in the Charity working closely with the Food Standards Agency and developing more links with the catering industry.

- The Charity's Awareness Week for 2011 featured the *Gluten-free Challenge*. It achieved our best ever coverage with pieces in *BBC Good Food*, *The Daily Mail*, *Mail on Sunday* and *The Independent* as well as spots on ITV's *This Morning* and ITV's *Daybreak*. We also achieved over 150,000 Facebook post views during the Week. In the UK Parliament, the event attracted a record 20 MPs and in the Welsh Assembly, one third of Assembly Members stopped by the Charity's stand. Members, as usual, played an important role in the Week including raising over £20,000 on sponsored walks arranged with our partner HF Holidays and by supporting other events put on by our other commercial partners.
- For a fourth year the Charity ran its Gluten-free Chef of the Year competition, supported by important operators in the catering sector such as Unilever, Sodexo, 3663, the Craft Guild of Chefs and the Institute of Hospitality. The competition helps to secure attention for quality gluten-free catering and features on the Charity's YouTube channel.
- Understanding the practicalities of gluten-free catering within the new legal framework of European law is an important keystone to our plans to support the sector in delivering for people with coeliac disease. RSSL, a consultancy to the food sector providing food analysis and training, was commissioned by the Charity to research kitchen practices in a wide range of catering operations providing gluten-free options. The results underpinned a new toolkit for caterers to provide practical help in serving coeliac customers. The work is leading to the development of training and consultancy services to be provided directly by the Charity to the catering sector in 2012.

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**Report of the Board of Governors for the year ended 31 December 2011**

### **3.5 Providing long term solutions by helping to support research into understanding the nature of the disease, gluten-free cereals and a possible cure**

The Charity spent £207k in the year both on medical research and research supporting the Charity's work to improve healthcare for people with the condition. Our objective to spend a minimum of 5% of our income on research in any one year was met for 2011. The spend of £50k on research, designated for 2011, was delayed whilst agreement was secured with our co-funder, CORE, on managing the process. It is expected that this sum will be awarded in Spring 2012.

- Our three ongoing research projects continue to make progress. Peer reviewed papers were published for two of the projects looking at the genetic basis of the disease and its neurological aspects. Both sets of research are leading the way in their areas and may lead to better identification and management of the condition.
- During the year research was commissioned from Nottingham University to assess the impact of prior diagnosis with irritable bowel syndrome on a future diagnosis of coeliac disease. The research underpinned a submission by the Charity to NICE seeking support for the introduction of a Quality and Outcome Framework indicator in GPs' contracts on coeliac disease. Despite good evidence from the research the inclusion of an indicator was turned down for technical reasons.
- The Charity's participation in the European Commission-funded project, CD-Medics, entered its final year. The project once again received an excellent rating by the EC at its interim review and supported the Charity in promoting coeliac disease to the medical community.

### **3.6 Delivering value for money for the Membership by demonstrably improving our efficiency and effectiveness**

The Charity continued to improve its operations throughout the year and looked further for opportunities to extend funding streams.

- A programme of internal audit was successfully implemented to fine tune our operations. Areas looked at included printing costs which were externally evaluated as excellent value and already very efficient.
- Work on developing an income generating advisory service to commissioners was postponed pending the completion of the pilot commissioning project described earlier.
- The Membership team successfully launched a monthly renewal scheme which allows a more efficient approach to managing Members' ongoing commitment to the Charity.

The breakdown of expenditure on our charitable activities can be seen in more detail in Note 3 of our financial statement.

## **4 How we are Managed – Structure, Governance and Management**

### **4.1 The Charity**

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 2007.

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**Report of the Board of Governors for the year ended 31 December 2011**

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**4.2 The Board of Governors**

The Board of Governors 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.

The expertise within the Board is substantial and wide-ranging. Trustees include a senior director with banking experience, senior multinational executives, a university lecturer and experienced senior healthcare professionals. All Governors are volunteers committing many days, evenings and weekends of the year to working for the Charity.

During the year Tim Wade was elected as Vice Chair to Sarah Mitson's ongoing role as Chair of the Charity. Tim is a lawyer and accountant by background and has an extensive career in financial services.

**4.3 The Board's Committees**

The Board delegates some of its responsibilities to committees to provide a particular focus on some issues. The Audit Committee ensures the robustness of the Board's overall financial and risk monitoring, while the Human Resources (HR) Committee oversees the Charity's HR policies ensuring they are legally compliant and fit for purpose.

The Executive Action Committee was created to allow 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 was not invoked in 2011.

**Health Advisory Council and Health Associates**

The Health Advisory Council provides the Charity with 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.

The Council has been influential regarding the development of the strategy in relation to the Charity's work with healthcare professional bodies and NICE.

**Food Sector Advisory Panel**

This panel provides the Charity with expert insight into the food sector and advice on gaining maximum benefit from the Charity's activities in the sector.

It was agreed in 2011 that the panel would be re-launched with an industry event set for Spring 2012 capitalising on the Charity's networking in 2011 and labelling law implementation in 2012.

The panel includes representatives from the retail, catering and food manufacturing sectors as well as their regulators.

The Board and its committees continue to use a combination of face to face meetings and teleconferences during the year to ensure the cost effectiveness and efficiency of their operations.

**4.4 Recruiting and supporting Governors**

During the year three new Governors were co-opted to the Board. Dr Mike Forrest, a GP working in the Birmingham area, will add to the Charity's understanding of the changing direction and structures in the NHS as GPs move into the driving seat as clinical commissioners. David Gregory brings to the Board a wealth of financial expertise having worked in a number of food and drink companies before establishing his own management consultancy business. At the beginning of 2011 Professor David Sanders took over from Professor Peter Howdle as the representative of our Health Advisory Council on the Board.

**4.5 Company Secretary**

Penelope Edwards was appointed as Company Secretary on 21 July 2010.



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**Coeliac UK**  
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**Report of the Board of Governors for the year ended 31 December 2011**

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**4.6 Management and Staff**

The Board of Governors delegates the day to day management of the Charity to the Chief Executive who leads a team of 25 full time equivalent staff. 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 in a statement 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 through quarterly reporting.

**4.7 Our Volunteer Community**

Our strength and depth in volunteering continued apace in 2011. Over 1,900 Members are currently engaged in volunteering roles. Local Group volunteer, Prescriptions Volunteer, Cost Project Volunteer and the Campaign Network. This is nearly double the number of volunteers involved in 2010. In addition, 387 Members and supporters took part in fundraising activities for the Charity in 2011, more than doubling the numbers in 2010.

Over the year the Charity had 15 volunteers who provided administrative support of the Charity's offices in High Wycombe and Edinburgh. In 2011 the Charity had 92 active Local Voluntary Support Groups at the end of the year.

Five Groups closed during the year whilst two opened. The Charity will be looking to open three more Groups in 2012.

**4.8 Managing Risk**

A risk register is used by the Board and staff to monitor the major risks to which the Charity is exposed. Actions are identified on the register to mitigate risks and the register is routinely monitored at each Audit Committee and Board meeting.

During the year the adoption of the new strategy prompted a complete review of the Charity's risk register and governance. A new register was devised with clearly flagged high risk areas under regular review by the Audit Committee and change in status reviewed by the Board.

All major project work undertaken by staff have risks and mitigation measures identified at the beginning and these are monitored throughout the project lifetime.

**5 Financial Review**

**5.1 Overview**

The Charity has performed well under difficult economic conditions with income increasing by just over 20%. This is due to strong performance of the commercial element of information delivery income together with other trading activities and the receipt of significant legacy income £304k in 2011 compared to £19k in 2010.

Expenditure continues to be controlled with only a small increase over 2010. More detail may be found in the Statement of Financial Activities and subsequent notes.

**5.2 Investment Results**

As a result of movements in financial markets the Charity had an unrealised loss of £29k compared to unrealised gain of £49k in 2010. With effective cash management the Charity continues to be able to continue operations without having to liquidate its investments. Where operating cashflow allows funds have periodically been placed on appropriate term deposits.

**Coeliac UK  
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**Report of the Board of Governors for the year ended 31 December 2011**

**5.3 Investing in Research**

Research expenditure during the year was £207k. £50k was designated for spend in 2011 but will now be drawn down in 2012 whilst agreement was secured with co-funders about the approach to the research call.

**5.4 Investment and Reserves policy**

The Charity reviewed its investment policy in 2006, concluding that we should place our investments with a fund manager to provide a reasonable and growing income over the long term, commensurate with a moderate but not excessive degree of risk. The Charity will not invest in high risk instruments, such as derivatives, hedge funds, covered warrants or spread betting. The Charity as an organisation committed to good health, has also taken the view that it would be unethical to invest in tobacco industry as this would impact on the Charity's reputation amongst its stakeholders.

All of the Charity's investments are managed by M&G, a leading investment manager, within its Chanfund and Charbond portfolios.

The Board recognises the need to hold charitable funds as free reserves in order to safeguard the continuity of provision of basic services, to fund periods of expenditure in excess of revenue and to fund unexpected expenditure. In 2007 the Board concluded that the equivalent of between five and 10 months of operating costs (excluding restricted and designated expenditure) should be held as free reserves. These levels were set given the uncertainty of income levels following the introduction of the Membership fee in 2009.

The reserves policy will continue to be reviewed annually by the Board. The Board will monitor the level of free reserves regularly throughout 2012. Excess reserves may be spent to further the objectives of the Charity. If free reserves fall below the agreed level, the Board will take steps to establish or maintain free reserves at the agreed level by taking measures to reduce expenditure and by managing levels of designated reserves.

The proportion of free reserves at the end of 2011 was 7.7 months of annual general expenditure which is within our policy. Total reserves including restricted and designated were £376k (£351k of which was free reserves).

**6 Plans for Future Periods**

The 2012-2013 Business Plan sets the foundation activities for achieving our 2020 Strategy aims:

- authoritative support and advice, and valued services
- accelerated rate of diagnosis and uniformly high quality care and management
- campaigning for clearer labelling and more choice in the packaged food market
- campaigning for clearer signposting and more availability of gluten-free options in the catering sector
- continuing to fund high quality research with a view to improving clinical outcomes and developing long term solutions to living with coeliac disease
- continuing to develop the efficiency and effectiveness of the Charity's performance

The key themes of the plan are:

- capitalising on development of contacts in the catering sector and our intellectual property to achieve concrete changes
- improving service in the NHS by working with commissioners and extending our reach of training to HCPs
- benchmarking access to gluten-free products in retail and their nutritional status
- developing a more inclusive Membership scheme and developing and implementing an ICT strategy to secure the Charity's long term future

**Coeliac UK  
(Limited by Guarantee)**

**Report of the Board of Governors for the year ended 31 December 2011**

**7 Responsibilities of the Board of Governors**

The Board of Governors (who are also directors of Coeliac UK for the purposes of company law) is responsible for preparing the Report of the Governors 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 Governors 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 Governors are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the charities SORP
- 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 operation

The Board of Governors are 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

In so far as the Board of Governors are aware

- there is no relevant audit information of the charitable company auditor is unaware, and
- the Board of Governors 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 Governors 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 legislations in other jurisdictions

**Auditor**

A resolution to reappoint Chantrey Vellacott DFK LLP will be proposed at the forthcoming Annual General Meeting

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 Governors on 26/4/12 and signed on their behalf by

Sarah Mitson  
Chair



Heather Lees  
Treasurer



**Coeliac UK  
(Limited by Guarantee)**

**Independent auditor's report to the members and Governors of Coeliac UK (Limited by Guarantee)**

We have audited the financial statements of Coeliac UK (Limited by Guarantee) for the year ended 31 December 2011 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Governors, as a body, in accordance with section 44 (1)(c) of the Charities Accounts (Scotland) Regulations 2006 and of the Charities of Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the group and parent charitable company's members 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the Board of Governors and auditors**

As explained more fully in the Statement of Governor's Responsibility set out on page 9, the members of the Board of Governors (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the Report of the Board of Governors and the financial statements and for being satisfied that they give a true and fair view.

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the group and charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the Board of Governors, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Board of Governors (incorporating the directors' report) to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 December 2011 and of the group's incoming resources and application of resources, including the group's 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 regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Board of Governors (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Coeliac UK  
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**Independent auditor's report to the members and Governors of Coeliac UK (Limited by Guarantee)**

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**Matters on which we are required to report by exception**

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) requires us to report to you if, in our opinion

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

Chantrey Vellacott DFK LLP

*Chantrey Vellacott DFK LLP*

Sally Jayne Bonner (Senior Statutory Auditor)  
for and on behalf of CHANTREY VELLACOTT DFK LLP  
Chartered Accountants and Statutory Auditor  
LONDON

Chantrey Vellacott DFK LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Date 26/4/12

**Coeliac UK**  
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**Consolidated Statement of financial activities (incorporating an income and expenditure account)**  
**Year ended 31 December 2011**

	Notes	Unrestricted funds £	Restricted funds £	2011 Total £	2010 Total £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	673,120	226,084	<b>899,204</b>	552,713
Activities for generating funds	2	322,942	-	<b>322,942</b>	301,017
Incoming resources from trading activities		286,542	-	<b>286,542</b>	232,435
Investment income	2	42,668	3,903	<b>46,571</b>	46,957
<b>Incoming resources from charitable activities</b>	<b>2</b>	<b>1,404,101</b>	<b>-</b>	<b>1,404,101</b>	<b>1,325,213</b>
<b>Total incoming resources</b>		<b>2,729,373</b>	<b>229,987</b>	<b>2,959,360</b>	<b>2,458,335</b>
<b>Resources expended</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		143,308	-	<b>143,308</b>	130,788
Fundraising trading		72,686	-	<b>72,686</b>	58,338
Costs of trading activities		15,174	-	<b>15,174</b>	40,690
<b>Charitable activities</b>	<b>3</b>	<b>2,222,956</b>	<b>71,930</b>	<b>2,294,886</b>	<b>2,212,421</b>
<b>Governance costs</b>	<b>4</b>	<b>28,296</b>	<b>-</b>	<b>28,296</b>	<b>50,179</b>
<b>Total resources expended</b>		<b>2,482,420</b>	<b>71,930</b>	<b>2,554,350</b>	<b>2,492,416</b>
<b>Net incoming/ (outgoing) resources for the year</b>	<b>8</b>	<b>246,953</b>	<b>158,057</b>	<b>405,010</b>	<b>(34,081)</b>
<b>Other recognised gains/losses</b>					
Unrealised (losses)/ gains on investment assets	13	(26,695)	(2,442)	<b>(29,137)</b>	49,341
<b>Net movement in funds</b>		<b>220,258</b>	<b>155,615</b>	<b>375,873</b>	<b>15,260</b>
<b>Balances brought forward</b>		<b>1,068,465</b>	<b>47,068</b>	<b>1,115,533</b>	<b>1,100,273</b>
<b>Total funds carried forward</b>		<b>1,288,723</b>	<b>202,683</b>	<b>1,491,406</b>	<b>1,115,533</b>

The notes on pages 14 to 24 form part of these financial statements

**Coeliac UK**  
**(Limited by Guarantee)**

**Balance sheet**  
**31 December 2011**

		Group		Charity	
	Notes	2011 £	2010 £	2011 £	2010 £
<b>Fixed assets</b>					
Tangible assets	12	115,757	173,317	115,757	173,317
Investments	13	866,627	895,764	866,629	895,764
		<u>982,384</u>	<u>1,069,081</u>	<u>982,386</u>	<u>1,069,081</u>
<b>Current assets</b>					
Investments & deposits		325,896	-	325,896	-
Debtors	14	222,671	215,759	303,128	275,895
Cash at bank and in hand		668,938	606,796	552,104	500,885
		<u>1,217,505</u>	<u>822,555</u>	<u>1,181,128</u>	<u>776,780</u>
<b>Current liabilities</b>					
Creditors amounts falling due within one year	15	(693,483)	(766,103)	(659,313)	(722,533)
<b>Net current assets</b>		<u>524,022</u>	<u>56,452</u>	<u>521,815</u>	<u>54,247</u>
<b>Total assets less current liabilities</b>		<u>1,506,406</u>	<u>1,125,533</u>	<u>1,504,201</u>	<u>1,123,328</u>
<b>Provisions for liabilities and charges</b>	16	(15,000)	(10,000)	(15,000)	(10,000)
<b>Net assets</b>		<u>1,491,406</u>	<u>1,115,533</u>	<u>1,489,201</u>	<u>1,113,328</u>
<b>Reserves</b>					
Unrestricted funds					
– designated	17	421,428	310,420	421,428	310,420
– general		867,295	758,045	865,090	755,840
		<u>1,288,723</u>	<u>1,068,465</u>	<u>1,286,518</u>	<u>1,066,260</u>
Restricted funds	18	202,683	47,068	202,683	47,068
	19	<u>1,491,406</u>	<u>1,115,533</u>	<u>1,489,201</u>	<u>1,113,328</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

Approved by the Board of Governors and authorised for issue on 26/4/12 and signed on their behalf by

Sarah Mitson – chair

Company number: 3068044



The notes on pages 14 to 24 form part of these financial statements

**Coeliac UK  
(Limited by Guarantee)**

**Notes to the financial statements  
Year ended 31 December 2011**

**1. Accounting policies**

**a) Accounting convention**

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value and in accordance with the Companies Act 2006, Applicable United Kingdom Generally Accepted Accounting Practice and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) have been followed in preparing these accounts

**b) 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 consolidated Statement of Financial Activities and the Balance Sheet

**c) Income**

Income from web advertising, sponsorship and licensing is deferred on a proportionate basis over the life of the contract. All other income is recognised on a received basis

**d) 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

**e) 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

Multi year 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

**f) 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

**g) Depreciation of fixed assets**

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

Furniture and fittings	20% p a straight line
Computer equipment	25% p a straight line

**h) Investments**

Investments held as fixed assets are revalued at mid market value at the balance sheet date



**Coeliac UK  
(Limited by Guarantee)**

**Notes to the financial statements  
Year ended 31 December 2011**

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**1. Accounting policies (continued)**

**i) Leasing**

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

**j) Resources expended**

Resources expended are recognised in the period in which they are incurred. They are analysed between direct charitable expenditure, fundraising and governance of the Charity.

Any direct costs are allocated between restricted and unrestricted funds as incurred.

**k) Designated funds**

Designated funds are funds earmarked by the Board of Governors for particular purposes.

**l) 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.

**m) 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 2011. No separate statement of financial activities or income and expenditure has been presented for the Charity alone as permitted by the Companies Act 2006 and the 2005 Charities SORP.

The amount of the result for the financial period dealt within the financial statement of the subsidiary is disclosed in note 11 to these accounts.

**n) Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Coeliac UK**  
**(Limited by Guarantee)**

**Notes to the financial statements**  
**Year ended 31 December 2011**

**2 Incoming resources**

	Unrestricted £	Restricted £	2011 Total £	2010 Total £
<b>Incoming resources from generated funds</b>				
<b>Voluntary income</b>				
Donations and gifts	589,019	6,610	595,629	533,940
Legacies	84,101	219,474	303,575	18,773
	<u>673,120</u>	<u>226,084</u>	<u>899,204</u>	<u>552,713</u>
<b>Activities for generating funds</b>				
Raffle	321,638	-	321,638	301,017
Affinity	1,304	-	1,304	-
	<u>322,942</u>	<u>-</u>	<u>322,942</u>	<u>301,017</u>
<b>Investment Income</b>				
Unit Trusts	41,598	3,805	45,403	46,771
Bank Interest	1,070	98	1,168	186
	<u>42,668</u>	<u>3,903</u>	<u>46,571</u>	<u>46,957</u>
<b>Incoming resources from charitable activities</b>				
Membership				
Membership fees	858,878	-	858,878	802,138
Information delivery	328,190	-	328,190	316,025
	<u>1,187,068</u>	<u>-</u>	<u>1,187,068</u>	<u>1,118,163</u>
Research	24,252	-	24,252	43,815
Campaigning	33,068	-	33,068	-
Groups	159,713	-	159,713	163,235
	<u>1,404,101</u>	<u>-</u>	<u>1,404,101</u>	<u>1,325,213</u>

**3 Resources expended**

	Unrestricted £	Restricted £	2011 Total £	2010 Total £
<b>Charitable activities</b>				
Membership	1,192,743	6,634	1,199,377	1,454,895
Research	287,505	11,875	299,380	169,038
Campaigning	454,284	53,421	507,705	350,063
Groups	288,424	-	288,424	238,425
	<u>2,222,956</u>	<u>71,930</u>	<u>2,294,886</u>	<u>2,212,421</u>

**Breakdown of costs of charitable activities**

	Direct costs £	Grants made (note 7) £	Support costs (note 6) £	2011 Total £	2010 Total £
Membership	854,224	-	345,153	1,199,377	1,454,895
Research	136,458	95,334	67,588	299,380	169,038
Campaigning	306,561	-	201,144	507,705	350,063
Groups	236,936	-	51,488	288,424	238,425
	<u>1,534,179</u>	<u>95,334</u>	<u>665,373</u>	<u>2,294,886</u>	<u>2,212,421</u>

**Coeliac UK**  
**(Limited by Guarantee)**

**Notes to the financial statements**  
**Year ended 31 December 2011**

**4 Governance costs**

	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Legal and professional fees	7,399	-	7,399	11,006
Audit fees	8,852	-	8,852	8,380
Cost of AGM	3,848	-	3,848	26,706
Cost of Governors meeting and travel	8,197	-	8,197	4,087
<b>Total</b>	<b>28,296</b>	<b>-</b>	<b>28,296</b>	<b>50,179</b>

**5 Total support cost breakdown by activity**

	Staff Costs	Other costs	Total 2011	Total 2010
	£	£	£	£
Cost of generating funds (note 6)	5,829	10,413	16,242	13,991
Charitable activities (note 3)	238,790	426,583	665,373	623,058
Governance costs (note 4)	-	28,296	28,296	50,179
	<b>244,619</b>	<b>465,292</b>	<b>709,911</b>	<b>687,228</b>

**6 Support cost apportionment**

**Generating funds**

	Cost of generating voluntary income	Fundraising	Investment income	Total 2011	Total 2010
	£	£	£	£	£
Depreciation	809	626	-	1,435	1,260
Information technology	1,431	1,107	-	2,538	1,708
Support staff costs	4,163	3,222	-	7,385	6,844
Office costs	2,753	2,131	-	4,884	4,179
	<b>9,156</b>	<b>7,086</b>	<b>-</b>	<b>16,242</b>	<b>13,991</b>

**Charitable activities**

	Information delivery	Research	Campaigns	Groups	Total 2011	Total 2010
	£	£	£	£	£	£
Depreciation	30,508	5,974	17,779	4,551	58,812	56,098
Information technology	53,936	10,562	31,432	8,046	103,976	76,059
Support staff costs	156,939	30,732	91,459	23,411	302,541	304,811
Office costs	103,770	20,320	60,474	15,480	200,044	186,090
	<b>345,153</b>	<b>67,588</b>	<b>201,144</b>	<b>51,488</b>	<b>665,373</b>	<b>623,058</b>

**Coeliac UK**  
**(Limited by Guarantee)**

**Notes to the financial statements**  
**Year ended 31 December 2011**

**7 Grants payable**

	<b>Grants to institutions</b>	
	<b>Total 2011 £</b>	<b>Total 2010 £</b>
Support of Edinburgh based research studentship	-	13,500
Matrix biology & tissue repair research unit	47,667	47,667
Identify rare large effect size genetic variants predisposing to Coeliac disease	47,667	47,667
	<u><b>95,334</b></u>	<u><b>108,834</b></u>

In accordance with the accounting policy outlined in Note 1e, only the first year of funding commitment is recognised in the accounts for multi year grants which are conditional on an annual review of progress which determines if future funding is provided

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

This is stated after charging

	<b>2011 £</b>	<b>2010 £</b>
Depreciation	62,767	59,361
Operating lease rentals	40,161	40,161
Governors liability insurance	1,100	1,000
Audit services	8,852	8,380
	<u></u>	<u></u>

Travel costs amounting to £4,095 (2010 £3,644) were reimbursed to 11 (2010 11) members of the Board of Governors

**Coeliac UK**  
**(Limited by Guarantee)**

**Notes to the financial statements**  
**Year ended 31 December 2011**

**9 Staff costs and numbers**

Staff costs were as follows

	2011 £	2010 £
Salaries and wages	853,740	811,104
Social security costs	89,391	78,070
Pension costs	30,619	23,154
	<u>973,750</u>	<u>912,328</u>

The number of the employees whose emoluments amounted to over £65,000 during

	2011 No	2010 No
£65,001 - £75,000	<u>1</u>	<u>1</u>

The average monthly number of employees during the year, calculated on the basis of full time equivalents was as follows

	2011 No	2010 No
Advice and information	20	19
Administration and support	<u>6</u>	<u>6</u>
	<u>26</u>	<u>25</u>

**10 Taxation**

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

**11 Results of Charity**

The charity has total incoming resources in the year of £2,944,186 (2010 £2,417,645) and resources expended of £2,539,176 (2010 £2,451,726) giving net outgoing resources of £405,010 (2010 £(34,081)) The net movement in funds after investment gains is £375,873 (2010 £15,260)

**Coeliac UK**  
**(Limited by Guarantee)**

**Notes to the financial statements**  
**Year ended 31 December 2011**

**12 Fixed assets – Group and Charity**

	<b>Furniture &amp; fittings £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2011	102,021	236,197	338,218
Additions	-	5,207	5,207
<b>At 31 December 2011</b>	<b>102,021</b>	<b>241,404</b>	<b>343,425</b>
<b>Depreciation</b>			
At 1 January 2011	59,406	105,495	164,901
Charge for the year	14,990	47,777	62,767
<b>At 31 December 2011</b>	<b>74,396</b>	<b>153,272</b>	<b>277,668</b>
<b>Net book value</b>			
At 31 December 2011	<u>27,625</u>	<u>88,132</u>	<u>115,757</u>
At 31 December 2010	<u>42,615</u>	<u>130,702</u>	<u>173,317</u>

**13 Fixed assets Investments – Group and Charity**

	<b>(Charity only) Investment in Subsidiaries £</b>	<b>Unit trusts £</b>	<b>2011 Total £</b>	<b>2010 Total £</b>
Market value at 1 January 2011	2	895,764	895,766	846,425
Investment (losses)/ gains	-	(29,137)	(29,137)	49,341
<b>Market value at 31 December 2011</b>	<u>2</u>	<u>866,627</u>	<u>866,629</u>	<u>895,766</u>
Historical cost at 31 December 2011	<u>2</u>	<u>1,180,016</u>	<u>1,180,018</u>	<u>1,180,018</u>

	<b>Market Value £</b>	<b>2011 Cost £</b>	<b>Market Value £</b>	<b>2010 Cost £</b>
M&G Charfund (Income units)	669,821	993,381	707,095	993,381
M&G Charibond (Income units)	196,805	187,635	188,669	187,635
	<u>866,626</u>	<u>1,181,016</u>	<u>895,764</u>	<u>1,181,016</u>

**Coeliac UK  
(Limited by Guarantee)**

**Notes to the financial statements  
Year ended 31 December 2011**

**13 Fixed assets investments (continued)**

**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 Limited	England & Wales	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertaking for the year ended 31 December 2011 were

	Capital	Profit to Reserves for the year
	£	£
The Coeliac Trading Company Limited	2,205	-
	<u>2,205</u>	<u>-</u>

During 2011 the Trading Company donated its entire profits under Gift Aid of £213,748 (2010 £146,106) to Coeliac UK (Limited by Guarantee). The principal activity of The Coeliac Trading Company Limited is to raise funds on a commercial basis for Coeliac UK (Limited by Guarantee), a registered charity.

**14 Debtors**

	Group		Charity	
	2011 £	2010 £	2011 £	2010 £
Trade debtors	74,004	89,491	41,578	51,874
Income tax and VAT recoverable	4,977	-	4,977	-
Amounts owed by group undertakings	-	-	113,578	99,695
Prepayments and accrued income	143,690	126,268	142,995	124,326
	<u>222,671</u>	<u>215,759</u>	<u>303,128</u>	<u>275,895</u>

**15 Creditors amounts falling due within one year**

	Group		Charity	
	2011 £	2010 £	2011 £	2010 £
Grants payable	147,509	167,442	147,509	167,442
Trade creditors	103,564	78,139	103,564	78,139
Other tax and social security	33,975	32,790	23,198	32,790
Accruals	92,312	126,871	68,919	83,301
Deferred income(see below)	316,123	360,861	316,123	360,861
	<u>693,483</u>	<u>766,103</u>	<u>659,313</u>	<u>722,533</u>

**Coeliac UK**  
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**Notes to the financial statements**  
**Year ended 31 December 2011**

**15 Creditors amounts falling due within one year (continued)**

**Deferred income- Group and Charity**

	2011 £	2010 £
At 1 January 2011	360,861	302,273
Released to the statement of financial activities	(360,861)	(302,273)
Membership, licensing and sponsorship income received in advance	316,123	360,861
At 31 December 2011	316,123	360,861

**16 Provision for liabilities and charges – Group and Charity**

Premises provision  
(including dilapidations)

	£
At 1 January 2011	10,000
Charge for the year	5,000
At 31 December 2011	15,000

**17 Designated funds- Group and Charity**

Designated funds are funds earmarked by the Board of Governors for particular purposes. At the year end the unspent designated funds were

	Balance at 1 January 2011	Incoming	Outgoing	Investment gains	Balance at 31 December 2011
	£	£	£	£	£
Research	201,352	100,000	(147,215)	2,502	156,639
Communications	11	-	(11)	-	-
Information services	6	-	(6)	-	-
Groups	109,051	173,906	(168,168)	-	114,789
ICT Development	-	150,000	-	-	150,000
	310,420	423,906	(315,400)	2,505	421,428



**Coeliac UK**  
**(Limited by Guarantee)**

**Notes to the financial statements**  
**Year ended 31 December 2011**

**18 Restricted funds – Group and Charity**

	Balance at 1 January 2011 £	Income £	Expenditure £	Investment income gains £	Balance at 31 December 2011 £
Research	2,622	6,110	(8,782)	50	-
Food service sector publications	11,823	-	-	66	11,889
Training for newly diagnosed Coeliacs	6,634	-	(6,634)	-	-
Regional development Officer- Edinburgh	3,093	-	(3,093)	-	-
Daily newspaper advert for Awareness Week	1,172	-	-	7	1,179
Scotland	21,724	219,474	(52,921)	1,338	189,615
Wales	-	500	(500)	-	-
	<u>47,068</u>	<u>226,084</u>	<u>(71,930)</u>	<u>1,461</u>	<u>202,683</u>

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 herpetiformis (DH)

**Food service sector publications**

For training and education of those in the food sector to improve the availability of gluten-free food outside the home

**Training for newly diagnosed coeliacs**

For provision of specific assistance with the gluten-free diet for the recently diagnosed

**Regional development officer - Edinburgh**

For the provision of assistance to people with coeliac disease specifically in the Edinburgh area

**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

**Scotland**

Income received to support people with coeliac disease in Scotland

**Wales**

Income received to support people with coeliac disease in Wales

**19 Analysis of net assets between funds - Group**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible assets	115,757	-	-	115,757
Investments	678,553	81,079	106,995	866,627
Net current assets less provisions for liabilities and charges	72,985	340,349	95,688	509,022
	<u>867,295</u>	<u>421,428</u>	<u>202,683</u>	<u>1,491,406</u>

**Coeliac UK**  
**(Limited by Guarantee)**

**Notes to the financial statements**  
**Year ended 31 December 2011**

**20 Revenue commitments - Group**

	Land and Buildings		Office Equipment	
	2011	2010	2011	2010
	£	£	£	£
Expiry date				
Within one year	5,400	4,800	4,076	4,252
Between two and five years	56,161	56,161	2,627	2,451
	<u>61,561</u>	<u>60,961</u>	<u>6,703</u>	<u>6,703</u>

**21 Voluntary help**

The Charity had extra support from 1,900 (2010 1,352) volunteers. The benefit of their contribution is not reflected in the financial statements.

**22 Related party transactions**

The charitable company's recently appointed Governor, Professor David Sanders, has disclosed a transaction with a related party. Dr Schar, a commercial customer of Coeliac UK who sponsors and advertises within the Coeliac UK website and publications, has funded research into coeliac disease conducted by David Sanders to the value of £50,000 in 2011. These funds are paid in to a research account at the hospital where Professor Sanders is employed and is administered by hospital accountants. A further £5,000 has been paid to Professor Sanders in personal consultancy fees for advising on making Dr Schar's a global brand and also for presenting talks for the company about coeliac disease and gluten sensitivity. Professor Sanders does not interact with the commercial team at Coeliac UK so cannot exert influence over the media contracts that are made.

The Charity received a management fee of £ 57,620 (2010 £ 45,639) from The Coeliac Trading Company Ltd.

At 31 December 2011 a balance of £113,718 (2010 £99,695) was due from The Coeliac Trading Company Limited.