

Charity number: 1148546
Company number: 08032424

Evolve Community Limited
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2023

Evolve Community Limited
(A company limited by guarantee)

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Evolve Community Limited
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Legal and administrative information

Charity number	1148546
Company registration number	08032424
Registered office	11 Buckingham Ave N20 9BU
Trustees	Jason Bennett Nicola Bennett
Secretary	Jason Bennett
Accountants	Kleinman Graham Unicorn House Station Close Potters Bar Herts EN6 1TL

Evolve Community Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of Evolve Community Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Structure

The company is run by the trustee.

Objectives and activities

Objectives

To provide assistance to communities that require it.

Activities

The primary activity was fundarising to send aid to the people of Ukraine

Achievements and performance

Achievements

The chaity send humanitarain aid to Ukraine

Financial review

Financial review

The company remitted any funds raised to Ukraine

Statement of trustees' responsibilities

The trustees (who are also directors of Evolve Community Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the 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 that period. 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2023

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Jason Bennett
Secretary

Evolve Community Limited
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Independent examiner's report to the trustees on the unaudited financial statements of Evolve Community Limited.

I report on the accounts of Evolve Community Limited for the year ended 31 March 2023 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

As the trustees of the company (and also its directors for purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that an audit is not required for this year under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination ; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

.....
P Kleinman FCA

Independent examiner

Evolve Community Limited
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Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	29,484	29,484	27,811
Investment income	3	27	27	238
Total incoming resources		<u>29,511</u>	<u>29,511</u>	<u>28,049</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income	4	25,323	25,323	20,545
Fundraising trading:				
cost of goods sold and other costs	5	456	456	-
Governance costs	6	2,907	2,907	2,766
Total resources expended		<u>28,686</u>	<u>28,686</u>	<u>23,311</u>
Net incoming resources for the year /				
Net income for the year		825	825	4,738
Total funds brought forward		<u>6,140</u>	<u>6,140</u>	<u>6,140</u>
Total funds carried forward		<u>6,965</u>	<u>6,965</u>	<u>10,878</u>

The notes on pages 8 to 11 form an integral part of these financial statements.

Evolve Community Limited
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Balance sheet
as at 31 March 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	10	146	146
Current assets			
Cash at bank and in hand		18,793	20,831
		<u>18,793</u>	<u>20,831</u>
Creditors: amounts falling due within one year	11	(114)	(841)
Net current assets		<u>18,679</u>	<u>19,990</u>
Total assets less current liabilities		18,825	20,136
Creditors: amounts falling due after more than one year	12	(7,122)	(9,258)
Net assets		<u>11,703</u>	<u>10,878</u>
Funds			
Total funds		<u>11,703</u>	<u>10,878</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Evolve Community Limited
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Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2023

In approving these financial statements as trustees of the company we hereby confirm:

For the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 7 December 2023 and signed on its behalf by:

Jason Bennett
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

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Notes to financial statements
for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

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Notes to financial statements
for the year ended 31 March 2023

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	29,484	29,484	27,811
	<u>29,484</u>	<u>29,484</u>	<u>27,811</u>

3. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	27	27	-
Other investment income	-	-	238
	<u>27</u>	<u>27</u>	<u>238</u>

4. Cost of generating voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	15,323	15,323	-
Summer camps	10,000	10,000	20,545
	<u>25,323</u>	<u>25,323</u>	<u>20,545</u>

5. Fundraising trading

	Unrestricted funds £	2023 Total £	2022 Total £
Fundraising events	456	456	-
	<u>456</u>	<u>456</u>	<u>-</u>

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Notes to financial statements
for the year ended 31 March 2023

6. Governance costs

	Unrestricted funds £	2023 Total £	2022 Total £
Interest - Bank loans & overdraft	207	207	-
Support - Other motor & travelling costs	1,420	1,420	1,977
Support - Professional - Legal fees	35	35	-
Support - Office expenses - Other	845	845	789
Support - Amounts written off investments	400	400	-
	<u>2,907</u>	<u>2,907</u>	<u>2,766</u>

7. Analysis of support costs

	Governance costs £	2023 Total £	2022 Total £
Motor and travelling costs	1,420	1,420	1,977
Legal and professional fees	35	35	-
Other office expenses	845	845	789
Amounts written off investments	400	400	-
	<u>2,700</u>	<u>2,700</u>	<u>2,766</u>

8. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2023 Number	2022 Number
<u> </u>	<u> </u>

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Notes to financial statements
for the year ended 31 March 2023

9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

10. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2022 and At 31 March 2023	146	146
Net book values		
At 31 March 2023	146	146
At 31 March 2022	146	146

11. Creditors: amounts falling due within one year	2023 £	2022 £
Bank overdraft	114	841

12. Creditors: amounts falling due after more than one year	2023 £	2022 £
Bank loan	7,122	9,258

13. Company limited by guarantee

Evolve Community Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

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The following pages do not form part of the statutory accounts.

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Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		29,484		27,811
		<u>29,484</u>		<u>27,811</u>
<i>Investment income</i>				
Bank interest receivable		27		-
Other investment income		-		238
		<u>27</u>		<u>238</u>
Total incoming resources from generating funds		<u>29,511</u>		<u>28,049</u>
Total incoming resources		<u>29,511</u>		<u>28,049</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
<i>Donations</i>				
Donations - Establishment - Rent	10,573		-	
Donations - Establishment - Other	<u>4,750</u>		<u>-</u>	
		15,323		-
<i>Summer camps</i>				
Activity 1 - Purchases	<u>10,000</u>		<u>20,545</u>	
		<u>10,000</u>		<u>20,545</u>
Total cost of generating voluntary income		<u>25,323</u>		<u>20,545</u>
Fundraising trading:				
cost of goods sold and other costs				
<i>Fundraising events</i>				
Events - Other costs	<u>456</u>		<u>-</u>	
		<u>456</u>		<u>-</u>
Total fundraising trading		<u>456</u>		<u>-</u>
Total costs of generating funds		<u>25,779</u>		<u>20,545</u>

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Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022
	£		£
Charitable activities			
Governance costs			
<i>Activities undertaken directly</i>			
Interest - Bank loans & overdraft	207		-
	<hr/>		<hr/>
	207		-
<i>Support costs</i>			
Support - Other motor & travelling costs	1,420		1,977
Support - Professional - Legal fees	35		-
Support - Office expenses - Other	845		789
Support - Amounts written off investments	400		-
	<hr/>		<hr/>
	2,700		2,766
	<hr/>		<hr/>
Total governance costs	2,907		2,766
	<hr/> <hr/>		<hr/> <hr/>
Net incoming/(outgoing) resources for the year	825		4,738
	<hr/> <hr/>		<hr/> <hr/>