

# EVIE'S GIFT CIO

England & Wales · Charity number 1177460

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-03-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 10 Menhyr Close  
St. Buryan  
Penzance  
Cornwall  
TR19 6FF

**Phone** 07939541289

**Email** [info@eviesgift.org.uk](mailto:info@eviesgift.org.uk)

**Website** [www.eviesgift.org.uk](http://www.eviesgift.org.uk)

## Activities

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**Objects:** TO PROMOTE THE RELIEF OF SICKNESS AND THE ADVANCEMENT OF HEALTH INCLUDING IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING SUPPORT TO THE FAMILIES OF CHILDREN WITH LIFE-LIMITING AND LIFE-SHORTENING CONDITIONS AND BY PROMOTING RESEARCH INTO BRAIN CANCER.

**Activities:** We support the families of critically-ill children who are many miles from home in regional childrens hospitals. We provide local hotel accommodation and immediate financial assistance to those that need it.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** Disability, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,979	£53,681	-	-
2024-03-31	£76,202	£73,283	-	-
2023-03-31	£66,717	£94,965	-	-
2022-03-31	£57,318	£59,814	-	-
2021-03-31	£73,565	£36,459	-	-

## Trustees

Name	Role	Appointed
<b>BRYAN JOHN CLOVER</b>	Chair	2018-03-07
DAVID CRANE		2018-03-07
DAWN MARGARET JACKSON		2018-03-07
ELISABETH MARY GATES		2018-03-07
Karen Elizabeth Cordon GLCM LLCM		2020-01-10
Kate Marie Eve Vickers		2024-07-17
Saskia Jane Jordan		2022-07-29
Simon David William Hopkins		2021-05-24

**EVIE'S GIFT CIO**

England & Wales - Charity number 1177460

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# Accounts

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Charity registration number 1177460

**EVIES GIFT CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# EVIES GIFT CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr B Clover  
D Crane  
L Gates  
D Jackson  
K Cordon  
N Patel  
S Hopkins  
S Jordan  
K Vickers

(Appointed 17 July 2024)

**Charity number**

1177460

**Principal address**

2 Farmhouse Court  
Melksham  
Wiltshire  
SN12 6FG

**Independent examiner**

Cognitor Accountancy Limited  
12 The Courtyard  
Buntsford Drive  
Bromsgrove  
B60 3DJ

# EVIES GIFT CIO

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# EVIES GIFT CIO

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the charity are defined in its constitution and are as follows:

To promote the relief of sickness and the advancement of health including in particular (but without limitation) by providing support to the families of children with life-limiting and life-shortening conditions and by promoting research into brain cancer.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the grant making policy for the period.

#### **Achievements and performance**

This financial year saw an initial reversal in the gentle decline of our income when the new charity manager took up her role at the end of July. A strong response from trusts and foundations helped to rebuild reserves once again. In addition, the Manager's focus on events and attending fairs and fetes has helped to broaden our income streams making us less vulnerable to downturns elsewhere.

Applications for assistance were steady throughout the second half of 2024 but started to pick up markedly in 2025. We learnt that one of the charity homes in Bristol had closed for refurbishment and in turn this had pushed more families in our direction. Expenditure on accommodation in the last few weeks of the year was more than double that planned. This trend continued in April 2025 and so we took the decision to restrict the maximum number of nights' accommodation to two nights for a short period. Our work continues to provide vital support for the parents of critically-ill children across the country and we expect the need to grow during the next financial year as cost of living pressures mean that more parents will struggle to cover their own costs. The Board has instigated plans to ensure the long-term survival of the Charity should income generation become difficult once again.

Going forward, we expect the next 2 or possible 3 years to be ones of consolidation rather than growth. The Board believes that trying to grow without sufficient funds in place is not wise and so we will make certain that a measured approach is adopted throughout. In early 2025-26 we will also launch our first impact report, aiming to demonstrate to the wider public the true nature of our work and the difference it makes.

The Board wishes to express its sincere thanks to Jess Hilsdon, the new Charity Manager for her hard work and determination to meet the growing need.

#### **Financial review**

The difficult economic conditions have impacted adversely on the Charity's anticipated income from donations and fundraising events. Although fundraising income was down on last year the related event and merchandise costs were similarly reduced and grant applications to trusts and foundations were also reduced with income of £20,500 compared to £47,500 last year.

Parent support grants amounted to £21,567 (2024 £37,461) reflecting the decisions made to reduce financial support available to parents.

At the year end the charity had reserves of £26,865 (2024 £32,567) all of which are unrestricted.

#### **Major risks**

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# EVIES GIFT CIO

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr B Clover

D Crane

L Gates

D Jackson

K Cordon

N Patel

S Hopkins

S Jordan

K Vickers

(Appointed 17 July 2024)

### Constitution

Evie's Gift CIO is a charitable incorporated organisation established on 7 March 2018. It is governed by its constitution and was established in memory of Evie Melissa Grace Clover who died on 11 January 2018.

### Organisation of the charity

The charity's trustees manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

### Appointment of trustees

In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The number of trustees must be a minimum of 3 and a maximum of 10.

### Membership

The members of the charity shall be its charity trustees for the time being. The only persons eligible to be members of the charity are its charity trustees. Membership of the charity cannot be transferred to anyone else. Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the charity.

The Trustees report was approved by the Board of Trustees.



.....  
Mr B Clover

**Trustee**

Date: ..... 22.7.25 .....

# EVIES GIFT CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVIES GIFT CIO

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I report to the Trustees on my examination of the financial statements of Evies Gift CIO (the charity) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Mark Warman FCCA, FCA**  
Independent Examiner

**Cognitor Accountancy Limited**  
12 The Courtyard  
Buntsford Drive  
Bromsgrove  
B60 3DJ

Dated: .....

# EVIES GIFT CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	39,263	67,204
Charitable activities	4	8,644	8,967
Investments	5	72	31
<b>Total income</b>		<u>47,979</u>	<u>76,202</u>
<b>Expenditure on:</b>			
Raising funds	6	2,220	987
Charitable activities	7	51,461	72,296
<b>Total expenditure</b>		<u>53,681</u>	<u>73,283</u>
<b>Net income/(expenditure) and movement in funds</b>		(5,702)	2,919
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>32,567</u>	<u>29,648</u>
<b>Fund balances at 31 March 2025</b>		<u>26,865</u>	<u>32,567</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EVIES GIFT CIO

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	12	231		399	
Cash at bank and in hand		35,594		32,895	
		<u>35,825</u>		<u>33,294</u>	
<b>Creditors: amounts falling due within one year</b>	13	(8,960)		(727)	
<b>Net current assets</b>			26,865		32,567
<b>Net assets excluding pension liability</b>			26,865		32,567
			<u>26,865</u>		<u>32,567</u>
<b>The funds of the charity</b>					
Unrestricted funds			26,865		32,567
			<u>26,865</u>		<u>32,567</u>

The financial statements were approved by the Trustees on 22.7.25



.....  
Mr B. Clover  
Trustee

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

The charity is a charitable incorporated organisation which was registered in England and Wales on 7 March 2018. The address of the principal office is 2 Farmhouse Court, Melksham, SN12 6FG.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 2 Critical accounting estimates and judgements

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 estimates.

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.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	39,263	67,204
<b>Donations</b>		
Donations	15,891	17,254
Donations from trusts and foundations	20,500	47,500
Donations from busiessses and partnerships	2,872	2,450
	<u>39,263</u>	<u>67,204</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Evie's Jurassic 13	-	5,937
Merchandise sales	636	2,880
Personal challenges	8,008	150
	<u>8,644</u>	<u>8,967</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest receivable	72	31

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising</b>		
Merchandise and other event costs	2,220	987

### 7 Expenditure on charitable activities

	2025 £	2024 £
<b>Parent support grants</b>		
Accommodation	21,367	10,562
Food and clothing	-	13,500
Travel and parking	200	13,400
	<u>21,567</u>	<u>37,462</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	29,294	34,234
Governance	600	600
	<u>51,461</u>	<u>72,296</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>51,461</u>	<u>72,296</u>

### 8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	21,669	26,265
Marketing	1,539	168
Computer and IT costs	731	2,874
Website and IT equipment	4,080	3,666
Insurance	352	338
Other administrative costs	923	923
	<u>29,294</u>	<u>34,234</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1

#### Employment costs

	2025 £	2024 £
Wages and salaries	21,288	25,667
Other pension costs	381	598
	<u>21,669</u>	<u>26,265</u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	231	399

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

	2025 £	2024 £
Other taxation and social security	360	-
Other creditors	8,000	-
Accruals and deferred income	600	727
	<u>8,960</u>	<u>727</u>

### 14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	381	598

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	32,567	47,979	(53,681)	26,865
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	29,648	76,202	(73,283)	32,567
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 16 Related party transactions

The charity's trustees have donated £2,088 (2024 £1,541) to Evie's Gift.

**EVIE'S GIFT CIO**

England & Wales - Charity number 1177460

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# Accounts

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Charity registration number 1177460

**EVIES GIFT CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# EVIES GIFT CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr B Clover  
D Crane  
L Gates  
D Jackson  
K Cordon  
N Patel  
S Hopkins  
S Jordan

**Charity number**

1177460

**Principal address**

2 Farmhouse Court  
Melksham  
Wiltshire  
SN12 6FG

**Independent examiner**

Cognitor Accountancy Limited  
12 The Courtyard  
Buntsford Drive  
Bromsgrove  
B60 3DJ

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# EVIES GIFT CIO

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# **EVIES GIFT CIO**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the charity are defined in its constitution and are as follows:

To promote the relief of sickness and the advancement of health including in particular (but without limitation) by providing support to the families of children with life-limiting and life-shortening conditions and by promoting research into brain cancer.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the grant making policy for the period.

#### **Achievements and performance**

The previous 12 months have heaped further challenges on our small charity but we have tackled them all head on. Application rates grew substantially early in the year placing enormous strain on our finances. We worked to grow income to meet the need but the wider economic woes of the country made this impossible. In August the Board of Trustees took the tough decision to focus on the provision of accommodation and put a temporary hold on financial assistance. A detailed cashflow forecast indicated that we would run out of money in February 2024 unless something major was done. The change to our operation, while unfortunate, did the trick and reserves are slowly building once again.

It is not all doom and gloom by any means though. One of Evie's friends from junior school ran a fashion event at Chester School which raised well in excess of £4,000 and trusts and foundations applications have done well too. Events will continue to be a major focus for us in the coming months as we seek to diversify our income streams.

We have taken a long hard look at the way that we work and cut out all unnecessary costs. We are pleased that in some ways, we couldn't save a great deal as that proved that we were already as lean as we could be. The Charity Manager resigned in early March 2024 as they wanted to work in an office environment and we decided to take our time finding a replacement with the Chairman taking on all of the operation responsibilities. Our thoughts were that we needed greater fundraising experience rather than an 'operational' manager. This has helped to save their salary for 4 months, reducing costs further. We have recruited a new manager who will start in July 2024 and we look forward to rebuilding the Charity with her. Longer term we expect that the Growth Project will have to wait until we are in a stronger financial position.

With our Board of Trustees under a lot of collective pressure in their own work lives, we set out to recruit a new fundraising trustee with a different skill set to Neesha Patel. The aim being to give the new manager a broader range of income generation support when they take up the post.

All-in-all 2023-24 was a tough year but we got through it. By taking a difficult decision early, we avoided closure and can now focus on the year ahead. This year will be equally difficult but we are ready for the challenge.

# EVIES GIFT CIO

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### Financial review

The difficult economic conditions have impacted adversely on the Charity's anticipated income from donations and fundraising events. Although fundraising income was down on last year the related event and merchandise costs were similarly reduced and grant applications to trusts and foundations were successful with income of £47,500 compared to £34,000 last year.

Parent support grants amounted to £37,461 (2023 £69,265) reflecting the decisions made to reduce financial support available to parents.

At the year end the charity had reserves of £32,567 (2023 £29,648) all of which are unrestricted.

#### Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr B Clover  
D Crane  
L Gates  
D Jackson  
K Cordon  
N Patel  
S Hopkins  
S Jordan

#### Constitution

Evie's Gift CIO is a charitable incorporated organisation established on 7 March 2018. It is governed by its constitution and was established in memory of Evie Melissa Grace Clover who died on 11 January 2018.

#### Organisation of the charity

The charity's trustees manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

#### Appointment of trustees

In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The number of trustees must be a minimum of 3 and a maximum of 10.

#### Membership

The members of the charity shall be its charity trustees for the time being. The only persons eligible to be members of the charity are its charity trustees. Membership of the charity cannot be transferred to anyone else. Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the charity.

# EVIES GIFT CIO

## TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees report was approved by the Board of Trustees.



.....  
Mr B Clover  
Trustee

Date: 17 Jun 24  
.....

# EVIES GIFT CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVIES GIFT CIO

---

I report to the Trustees on my examination of the financial statements of Evies Gift CIO (the charity) for the year ended 31 March 2024.

### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

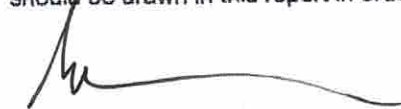
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



**Mark Warman FCCA, FCA**  
Independent Examiner

**Cognitor Accountancy Limited**  
12 The Courtyard  
Buntsford Drive  
Bromsgrove  
B60 3DJ

Dated: 2.8.24

# EVIES GIFT CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	67,354	57,343
Charitable activities	4	8,817	9,322
Investments	5	31	52
<b>Total income</b>		<u>76,202</u>	<u>66,717</u>
<b>Expenditure on:</b>			
Raising funds	6	987	515
Charitable activities	7	72,296	94,450
<b>Total expenditure</b>		<u>73,283</u>	<u>94,965</u>
<b>Net income/(expenditure) and movement in funds</b>		2,919	(28,248)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		<u>29,648</u>	<u>57,896</u>
<b>Fund balances at 31 March 2024</b>		<u>32,567</u>	<u>29,648</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EVIES GIFT CIO

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	12	399		798	
Cash at bank and in hand		32,895		30,226	
		<u>33,294</u>		<u>31,024</u>	
<b>Creditors: amounts falling due within one year</b>	13	(727)		(1,376)	
<b>Net current assets</b>			<u>32,567</u>		<u>29,648</u>
<b>Net assets excluding pension liability</b>			<u>32,567</u>		<u>29,648</u>
			<u><u>          </u></u>		<u><u>          </u></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>32,567</u>		<u>29,648</u>
			<u>32,567</u>		<u>29,648</u>
			<u><u>          </u></u>		<u><u>          </u></u>

The financial statements were approved by the Trustees on 17.7.24



.....  
Mr B Clover  
Trustee

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

The charity is a charitable incorporated organisation which was registered in England and Wales on 7 March 2018. The address of the principal office is 2 Farmhouse Court, Melksham, SN12 6FG.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 2 Critical accounting estimates and judgements

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 estimates.

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.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations	67,354	57,343
<b>Donations</b>		
Donations	17,404	20,305
Donations from trusts and foundations	47,500	34,000
Donations from busiessses and partnerships	2,450	3,038
	67,354	57,343

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Evie's Jurassic 13	5,937	6,193
Merchandise sales	2,880	3,129
	8,817	9,322

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest receivable	31	52

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising</b>		
Merchandise and other event costs	987	515

### 7 Expenditure on charitable activities

	2024 £	Heading #ac982 2023 £
<b>Parent support grants</b>		
Accommodation	10,562	21,500
Food and clothing	13,500	23,930
Travel and parking	13,400	23,835
	<u>37,462</u>	<u>69,265</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	34,234	24,405
Governance	600	780
	<u>72,296</u>	<u>94,450</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>72,296</u>	<u>94,450</u>

### 8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	26,265	19,577
Marketing	168	460
Computer and IT costs	2,874	629
Website and IT equipment	3,666	1,993
Insurance	338	350
Training	-	430
Other administrative costs	923	966
	<u>34,234</u>	<u>24,405</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>£</b>	<b>£</b>
Wages and salaries	25,667	19,206
Other pension costs	<u>598</u>	<u>371</u>
	<u>26,265</u>	<u>19,577</u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	<u>399</u>	<u>798</u>

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

	2024 £	2023 £
Accruals and deferred income	<u>727</u>	<u>1,376</u>

### 14 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>598</u>	<u>371</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EVIES GIFT CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	29,648	76,202	(73,283)	32,567
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	57,896	66,717	(94,965)	29,648
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 16 Related party transactions

The charity's trustees have donated £1,541 (2023 £1,385) to Evie's Gift.

**EVIE'S GIFT CIO**

England & Wales - Charity number 1177460

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1177460**

**Evie's Gift CIO**

**Unaudited Financial Statements**

**31 March 2023**

Sue Carter FCA DChA  
Make Your Figures Count Limited  
Chartered Accountants  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

**Evie's Gift CIO**

**Financial Statements**

**Year ended 31 March 2023**

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**Evie's Gift CIO**

**Trustees' Annual Report**

**Year ended 31 March 2023**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

**Registered charity name** Evie's Gift CIO

**Charity registration number** 1177460

**Principal office** 2 Farmhouse Court  
Melksham  
Wiltshire

**The trustees** Bryan Clover  
David Crane  
Lisa Gates  
Dawn Jackson  
Karen Cordon  
Neesha Patel  
Simon Hopkins  
Saskia Jordan

(Appointed 29 July 2022)

**Independent examiner** Sue Carter FCA DChA  
Make Your Figures Count Limited  
Chartered Accountants  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

## Structure, governance and management

### Constitution

Evie's Gift CIO is charitable incorporated organisation established on 7 March 2018. It is governed by its constitution and was established in memory of Evie Melissa Grace Clover who died on 11 January 2018.

### Organisation of the charity

The charity's trustees manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

Until the current year the charity has had no paid employees with its administrative functions are performed by the Trustees and other volunteers. During this year a part time manager has been appointed to assist with administration and support fundraising and marketing.

### Appointment of trustees

In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The number of trustees must be a minimum of 3 and a maximum of 10.

### Membership

The members of the charity shall be its charity trustees for the time being. The only persons eligible to be members of the charity are its charity trustees. Membership of the charity cannot be transferred to anyone else. Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the charity.

### Objectives and activities

The objects of the charity are defined in its constitution and are as follows:

To promote the relief of sickness and the advancement of health including in particular (but without limitation) by providing support to the families of children with life-limiting and life-shortening conditions and by promoting research into brain cancer.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the grant making policy for the period.

### Achievements and performance

The Board of Trustees made a decision in early 2022 that we would aim to instigate a growth programme, taking us to an annual turnover of c£250,000 within 3 years. Our plan had been that 22-23 would be a year of steady growth, recruiting a new charity manager to take on the administrative work and case assessment, as well as galvanising our supporter base to generate the income that was needed.

The invasion of Ukraine and the high cost of living crisis that followed impacted on our fundraising plans enormously, and as a result, we have accepted that the growth programme will take longer than planned. People and businesses alike have less disposable income and so donations were down across the board compared to what we had planned in our budget. The Jurassic 13 was particularly hard hit during the spring of 2022, raising less than half of that raised in previous years. Indeed, even the Christmas Appeal struggled. That said, the Charity Manager was successful in securing £21,000 from trusts and foundations, and his hard work kept things moving through the winter of 22-23.

Part of the growth programme was to improve the infrastructure of the Charity and this work is now underway. A new website is nearing completion and the additional assistance from a Cranfield Trust volunteer is helping us to develop our marketing strategy, making it more 'joined up'.

**Achievements and performance *continued***

In the first few years of the Charity's operation we were routinely helping 30 families a month, but in late 2022 and into 2023 this grew to over 60 families a month. This placed additional strain on our finances and we decided to restrict how many awards a family could receive and also tighten the eligibility criteria such that we could control the flow of cost. The standard award was reduced from £150 per family to £100 in an effort to control the flow of funds being spent and preserve a level of operating reserve. This has worked and has not reduced the number of families helped but has controlled the rate of expenditure growth. In addition, the Manager has negotiated contracts with other institutions in an effort to find accommodation at reduced cost.

While disappointed that we haven't been able to grow as fast as we would have liked, we are growing steadily and in a very controlled manner. The survivability of the Charity is paramount, so this mode of operation will continue. The next year or two are going to be a challenge as the global economic environment adjusts to changing circumstances, but being a small and agile charity, we will weather the storm.

**Financial review**

The difficult economic conditions has impacted adversely on the Charity's anticipated income from donations and fundraising events. Although fundraising income was well down on last year the related event and merchandise costs were similarly reduced and grant applications to Trusts and Foundations were successful with income of £34,000 compared to £16,000 last year.

Parent support grants amounted to £69,265 (2022 - £47,361) reflecting the increasing demand from parents.

At the year end the charity had reserves of £29,648 (2022 - £57,896) all of which are unrestricted.

The trustees' annual report was approved on 8 November 2023 and signed on behalf of the board of trustees by:

Bryan Clover  
Trustee

## Evie's Gift CIO

### Independent Examiner's Report to the Trustees of Evie's Gift CIO

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of Evie's Gift CIO ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

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

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

Sue Carter FCA DChA  
Independent Examiner

Make Your Figures Count Limited  
Chartered Accountants  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

8 November 2023

**Evie's Gift CIO****Statement of Financial Activities****Year ended 31 March 2023**

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		<b>2023</b>		2022
	<b>Note</b>	Unrestricted funds <b>£</b>	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	57,343	57,343	38,047
Other fundraising activities	<b>5</b>	9,322	9,322	19,271
Investment income	<b>6</b>	52	52	–
<b>Total income</b>		<u>66,717</u>	<u>66,717</u>	<u>57,318</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of fundraising	<b>7</b>	515	515	4,199
Expenditure on charitable activities	<b>8,9</b>	94,450	94,450	55,615
<b>Total expenditure</b>		<u>94,965</u>	<u>94,965</u>	<u>59,814</u>
<b>Net expenditure and net movement in funds</b>		<u>(28,248)</u>	<u>(28,248)</u>	<u>(2,496)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>57,896</u>	<u>57,896</u>	<u>60,392</u>
<b>Total funds carried forward</b>		<u>29,648</u>	<u>29,648</u>	<u>57,896</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 7 to 11 form part of these financial statements.

**Evie's Gift CIO**

**Statement of Financial Position**

**31 March 2023**

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	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	<b>15</b>	798	–
Cash at bank and in hand		30,226	58,676
		<u>31,024</u>	<u>58,676</u>
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	<u>1,376</u>	<u>780</u>
<b>Net current assets</b>		<u>29,648</u>	<u>57,896</u>
<b>Total assets less current liabilities</b>		<u>29,648</u>	<u>57,896</u>
<b>Net assets</b>		<u><u>29,648</u></u>	<u><u>57,896</u></u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>29,648</u>	<u>57,896</u>
<b>Total charity funds</b>	<b>18</b>	<u><u>29,648</u></u>	<u><u>57,896</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 8 November 2023 and are signed on behalf of the board by:

Bryan Clover  
Trustee

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**The notes on pages 7 to 11 form part of these financial statements.**

**1. General information**

The charity is a charitable incorporated organisation which was registered in England and Wales on 7 March 2018. The address of the principal office is 2 Farmhouse Court, Melksham, SN12 6FG.

The charity constitutes a public benefit entity as defined by FRS 102.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the 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 Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102 and no cash flow statement has been presented for the CIO.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**3. Accounting policies (continued)**

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- Grants payable to third parties are all unconditional and are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	20,305	20,305	18,967	18,967
Donations from Trusts and Foundations	34,000	34,000	16,000	16,000
Donations from businesses and partnerships	3,038	3,038	3,080	3,080
	<u>57,343</u>	<u>57,343</u>	<u>38,047</u>	<u>38,047</u>

**5. Other fundraising activities**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Evie's Jurassic 13	6,193	6,193	18,541	18,541
Merchandise sales	3,129	3,129	730	730
	<u>9,322</u>	<u>9,322</u>	<u>19,271</u>	<u>19,271</u>

**6. Investment income**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	52	52	–	–
	<u>52</u>	<u>52</u>	<u>–</u>	<u>–</u>

**7. Costs of fundraising**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Merchandise and other event costs	515	515	4,199	4,199
	<u>515</u>	<u>515</u>	<u>4,199</u>	<u>4,199</u>

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Parent support grants	69,265	69,265	47,361	47,361
Research grants	–	–	5,000	5,000
Support costs	25,185	25,185	3,254	3,254
	<u>94,450</u>	<u>94,450</u>	<u>55,615</u>	<u>55,615</u>

**9. Expenditure on charitable activities by activity type**

	Grant funding of activities £	Support costs £	<b>Total funds 2023 £</b>	Total funds 2022 £
Parent support grants	69,265	24,405	93,670	49,835
Research grants	–	–	–	5,000
Governance costs	–	780	780	780
	<u>69,265</u>	<u>25,185</u>	<u>94,450</u>	<u>55,615</u>

**10. Analysis of support costs**

	Grant funding activities £	<b>Total 2023</b> £	Total 2022 £
Staff costs	19,577	19,577	–
Governance costs	780	780	780
Marketing	460	460	595
Computer, IT and website development costs	2,622	2,622	701
Insurance	350	350	348
Other administrative costs	197	197	316
Bank charges	769	769	514
Training	430	430	–
	<u>25,185</u>	<u>25,185</u>	<u>3,254</u>

**11. Analysis of grants**

	<b>2023</b> £	2022 £
<b>Grants to individuals</b>		
Accommodation	21,500	13,701
Food and clothing	23,930	16,900
Travel and parking	23,835	16,760
	<u>69,265</u>	<u>47,361</u>
<b>Grants to institutions</b>		
The Brain Tumour Charity	–	5,000
Total grants	<u>69,265</u>	<u>52,361</u>

**12. Independent examination fees**

	<b>2023</b> £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	480	480
Other assurance services	300	300
	<u>780</u>	<u>780</u>

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b> £	2022 £
Wages and salaries	19,206	–
Employer contributions to pension plans	371	–
	<u>19,577</u>	<u>–</u>

The average head count of employees during the year was 1 (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**14. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year or the previous year.

**15. Debtors**

	<b>2023</b>	2022
	£	£
Prepayments and accrued income	798	—
	<u>798</u>	<u>—</u>

**16. Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Accruals and deferred income	1,376	780
	<u>1,376</u>	<u>780</u>

**17. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £371 (2022: £Nil).

**18. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	57,896	66,717	(94,965)	29,648
	<u>57,896</u>	<u>66,717</u>	<u>(94,965)</u>	<u>29,648</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	60,392	57,318	(59,814)	57,896
	<u>60,392</u>	<u>57,318</u>	<u>(59,814)</u>	<u>57,896</u>

**19. Related parties**

One of the charity's trustees is also a trustee of a grant making charity which awarded Evie's Gift a grant of £10,000 (2021 - £10,000).

The charity's trustees have donated £1,385 (2022 - £1,965) to Evie's Gift.

**EVIE'S GIFT CIO**

England & Wales - Charity number 1177460

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1177460**

**Evie's Gift CIO**

**Unaudited Financial Statements**

**31 March 2022**

Sue Carter FCA DChA  
Make Your Figures Count Limited  
Chartered accountants  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

**Evie's Gift CIO**

**Financial Statements**

**Year ended 31 March 2022**

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## Evie's Gift CIO

### Trustees' Annual Report

Year ended 31 March 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### Reference and administrative details

<b>Registered charity name</b>	Evie's Gift CIO
<b>Charity registration number</b>	1177460
<b>Principal office</b>	2 Farmhouse Court Melksham Wiltshire
<b>The trustees</b>	Bryan Clover David Crane Debbie Dellar (Resigned 28 February 2022) Lisa Gates Kate Honeyborne (Resigned 28 February 2022) Dawn Jackson Karen Spence (Resigned 28 February 2022) Karen Cordon Neesha Patel (Appointed 12 November 2021) Simon Hopkins (Appointed 24 May 2021) Saskia Jordan (Appointed 29 July 2022)
<b>Independent examiner</b>	Sue Carter FCA DChA Make Your Figures Count Limited 17 Clan House Sydney Road Bath BA2 6NS

#### Structure, governance and management

##### Constitution

Evie's Gift CIO is charitable incorporated organisation established on 7 March 2018. It is governed by its constitution and was established in memory of Evie Melissa Grace Clover who died on 11 January 2018.

##### Organisation of the charity

The charity's trustees manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

Since incorporation the charity has had no paid employees with its administrative functions are performed by the Trustees and other volunteers. Since the year end a part time manager has been appointed to assist with administration and support fundraising and marketing.

##### Appointment of trustees

In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The number of trustees must be a minimum of 3 and a maximum of 10.

##### Membership

The members of the charity shall be its charity trustees for the time being. The only persons eligible to be members of the charity are its charity trustees. Membership of the charity cannot be transferred to anyone else. Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the charity.

**Objectives and activities**

The objects of the charity are defined in its constitution and are as follows:

To promote the relief of sickness and the advancement of health including in particular (but without limitation) by providing support to the families of children with life-limiting and life-shortening conditions and by promoting research into brain cancer.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the grant making policy for the period.

**Achievements and performance**

Following the difficult fundraising conditions of 2020-21 we had hoped for an improved situation in 2021-22. However, the environment remained challenging. The fact that many hospitals were closed for routine treatment during most of 2020 meant that the number of families seeking help fell, but this situation was reversed in 2021 once covid-19 restrictions were lifted. We witnessed a 62% increase in application rates, helping 345 families in the year. As had happened previously, there was no discernible pattern in the types of conditions that we saw. There were spikes of road traffic accidents or renal failures, but just had happened in previous years, the year-wide picture was far more varied. Income for the year was down at £57,318 from the previous year's £72,845.

The year began as one of consolidation, with us embedding funding streams and trying to replace trustees as personal circumstances meant that they left the Charity. The charity ran three trustees light for much of the year. We are immeasurably grateful to the trustees that left for their incredible efforts to keep us going.

Slowly during the year, more hospitals became aware of our existence and we received our first applications from Nottingham General, The Royal London and John Radcliffe in Oxford. The bulk of applications still came from Alder Hey, Bristol and Birmingham.

In October 2021 the Charity created a Development Group whose sole aim was to examine what future was possible for Evie's Gift. The Group's conclusion, and what as presented to the Board of Trustees for broader discussion was that we had two choices; to continue in the way that we were currently operating and risk stagnation, or begin work on a growth programme to not only grow the reach of the Charity helping more families, but also to widen our service offering. The Board decided upon the latter.

Our plan is a simple one, though a considerable challenge. We will take the charity from a turnover of c£65,000 a year to c£250,000 in 3 or 4 years. We will use a programmatic approach, allocating discrete and controlled funding to the programme so that the growth is measured and controlled. Steps will be taken only once funding has been secured and we have the right infra-structure in place. We elected to recruit a charity manager to take on routine casework as well as dedicate time to fundraising activities, freeing up time for the board members to focus on the strategic picture and larger scale income generation activities. Part of this planning also involved recruiting new trustees from the charity sector with experience in fundraising and marketing as well as business planning.

The Russian invasion of Ukraine in February 2022 brought a new dynamic to fundraising as households had less disposable income to donate to charities and we recognised very quickly that we had to diversify our income streams as much as possible. That work is continuing as we react to the cost of living crisis that is impacting businesses and families alike. We fully expect that as the economy struggles, more families will seek us out for help. As yet, we can cope with the flow, but it will require hard work to meet the incoming challenges of 2022-23.

**Financial review**

The charity had budgeted for lower income levels in the year to 31 March 2022 because of the uncertainty of the continuing impact of COVID restrictions. This proved to be realistic with income for the year amounting to £57,318 (2021 - £72,845).

Income from personal challenges and other fundraising programmes amounted to £28,535, well in excess of budget, but this was offset by income from Trusts and Foundations and other donations and collections which did not achieve budget.

Parent support grants amounted to £47,361 (2021 - £25,794) reflecting an increased demand as lockdown restrictions were eased and the charity made a research grant of £5,000 (2021-£5,000).

At the year end the charity had reserves of £57,896 all of which are unrestricted.

The trustees' annual report was approved on 28 October 2022 and signed on behalf of the board of trustees by:

Bryan Clover  
Trustee

## **Evie's Gift CIO**

### **Independent Examiner's Report to the Trustees of Evie's Gift CIO**

**Year ended 31 March 2022**

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I report to the trustees on my examination of the financial statements of Evie's Gift CIO ('the charity') for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

Sue Carter FCA DChA  
Independent Examiner

Make Your Figures Count Limited  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

28 October 2022

**Evie's Gift CIO****Statement of Financial Activities****Year ended 31 March 2022**

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		<b>2022</b>		2021
	<b>Note</b>	Unrestricted funds <b>£</b>	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	38,047	38,047	71,196
Other trading activities	<b>5</b>	19,271	19,271	1,649
<b>Total income</b>		<u>57,318</u>	<u>57,318</u>	<u>72,845</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	<b>6</b>	4,199	4,199	2,998
Expenditure on charitable activities	<b>7,8</b>	55,615	55,615	33,461
<b>Total expenditure</b>		<u>59,814</u>	<u>59,814</u>	<u>36,459</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(2,496)</u>	<u>(2,496)</u>	<u>36,386</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		60,392	60,392	24,006
<b>Total funds carried forward</b>		<u>57,896</u>	<u>57,896</u>	<u>60,392</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 7 to 11 form part of these financial statements.

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Evie's Gift CIO

Statement of Financial Position

31 March 2022

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	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		58,676	61,112
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<u>780</u>	<u>720</u>
<b>Net current assets</b>		<u>57,896</u>	<u>60,392</u>
<b>Total assets less current liabilities</b>		<u>57,896</u>	<u>60,392</u>
<b>Net assets</b>		<u>57,896</u>	<u>60,392</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>57,896</u>	<u>60,392</u>
<b>Total charity funds</b>	<b>15</b>	<u>57,896</u>	<u>60,392</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2022 and are signed on behalf of the board by:

Bryan Clover  
Trustee

---

The notes on pages 7 to 11 form part of these financial statements.

**1. General information**

The charity is a charitable incorporated organisation which was registered in England and Wales on 7 March 2018. The address of the principal office is 2 Farmhouse Court, Melksham, SN12 6FG.

The charity constitutes a public benefit entity as defined by FRS 102.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the 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 Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102 and no cash flow statement has been presented for the CIO.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Reclassification of prior year income**

Income received from personal challenges and other fundraising activities which were not organised by the charity has been reclassified from Fundraising Activities to Donations.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**3. Accounting policies (continued)**

**Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- Grants payable to third parties are all unconditional and are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	18,967	18,967	46,574	46,574
Donations from Trusts and Foundations	16,000	16,000	20,000	20,000
Donations from businesses and partnerships	3,080	3,080	4,622	4,622
	<u>38,047</u>	<u>38,047</u>	<u>71,196</u>	<u>71,196</u>

5. Other trading activities

	Unrestricted Funds	<b>Total Funds 2022</b>	Unrestricted Funds	Total Funds 2021
	£	£	£	£
<b>Fundraising activities</b>				
Evie's Jurassic 13	18,541	18,541	–	–
Merchandise sales	730	730	1,649	1,649
	<u>19,271</u>	<u>19,271</u>	<u>1,649</u>	<u>1,649</u>

6. Costs of other trading activities

	Unrestricted Funds	<b>Total Funds 2022</b>	Unrestricted Funds	Total Funds 2021
	£	£	£	£
<b>Fundraising activities</b>				
Merchandise and other event costs	4,199	4,199	2,998	2,998
	<u>4,199</u>	<u>4,199</u>	<u>2,998</u>	<u>2,998</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	<b>Total Funds 2022</b>	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Parent support grants	47,361	47,361	25,794	25,794
Research grants	5,000	5,000	5,000	5,000
Support costs	3,254	3,254	2,667	2,667
	<u>55,615</u>	<u>55,615</u>	<u>33,461</u>	<u>33,461</u>

8. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	<b>Total funds 2022</b>	Total funds 2021
	£	£	£	£
Parent support grants	47,361	2,474	49,835	27,741
Research grants	5,000	–	5,000	5,000
Governance costs	–	780	780	720
	<u>52,361</u>	<u>3,254</u>	<u>55,615</u>	<u>33,461</u>

9. Analysis of support costs

	Grant funding activities	<b>Total 2022</b>	Total 2021
	£	£	£
Governance costs	780	780	720
Marketing	595	595	500
Computer and IT costs	701	701	144
Insurance	348	348	347
Other administrative costs	316	316	246
Bank charges	514	514	710
	<u>3,254</u>	<u>3,254</u>	<u>2,667</u>

**10. Analysis of grants**

	<b>2022</b>	2021
	<b>£</b>	£
<b>Grants to individuals</b>		
Accommodation	13,701	7,594
Food and clothing	16,900	8,300
Travel and parking	16,760	9,700
Other	—	200
	<u>47,361</u>	<u>25,794</u>
<b>Grants to institutions</b>		
The Brain Tumour Charity	5,000	5,000
Total grants	<u>52,361</u>	<u>30,794</u>

**11. Independent examination fees**

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	480	480
Other assurance services	300	240
	<u>780</u>	<u>720</u>

**12. Staff costs**

The charity has not employed any staff during the year or the previous year.

**13. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year or the previous year.

**14. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	£
Accruals	<u>780</u>	<u>720</u>

**15. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>60,392</u>	<u>57,318</u>	<u>(59,814)</u>	<u>57,896</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>24,006</u>	<u>72,845</u>	<u>(36,459)</u>	<u>60,392</u>

**16. Related parties**

One of the charity's trustees is also a trustee of a grant making charity which awarded Evie's Gift a grant of £10,000 (2021 - £10,000).

The charity's trustees have donated £1,965 (2021 - £1,704) to Evie's Gift.

**EVIE'S GIFT CIO**

England & Wales - Charity number 1177460

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1177460**

**Evie's Gift CIO**

**Unaudited Financial Statements**

**31 March 2021**

SUE CARTER FCA DCHA  
Make Your Figures Count Limited  
Chartered accountants  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

**Evie's Gift CIO**

**Financial Statements**

**Year ended 31 March 2021**

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**Evie's Gift CIO**

**Trustees' Annual Report**

**Year ended 31 March 2021**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

**Reference and administrative details**

<b>Registered charity name</b>	Evie's Gift CIO
<b>Charity registration number</b>	1177460
<b>Principal office</b>	2 Farmhouse Court Melksham Wiltshire
<b>The trustees</b>	Bryan Clover David Crane Debbie Dellar Lisa Gates Kate Honeyborne Dawn Jackson Karen Spence Karen Cordon
<b>Independent examiner</b>	Sue Carter FCA DChA Make Your Figures Count Limited 17 Clan House Sydney Road Bath BA2 6NS

## Structure, governance and management

### Constitution

Evie's Gift CIO is charitable incorporated organisation established on 7 March 2018. It is governed by its constitution and was established in memory of Evie Melissa Grace Clover who died on 11 January 2018.

### Organisation of the charity

The charity's trustees manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

The charity has no paid employees, and its administrative functions are performed by the Trustees and other volunteers.

### Appointment of trustees

The trustees who held office during the year are as follows:

Bryan Clover  
Debbie Dellar  
Karen Spence  
Kate Honeybourne  
David Crane  
Dawn Jackson  
Andrew Jennings - resigned 22 January 2021  
Elisabeth Gates - re appointed 22 January 2021  
Sarah Lane - resigned 22 January 2021  
Karen Cordon

In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. The number of trustees must be a minimum of 3 and a maximum of 10.

### Membership

The members of the charity shall be its charity trustees for the time being. The only persons eligible to be members of the charity are its charity trustees. Membership of the charity cannot be transferred to anyone else. Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the charity.

### Objectives and activities

The objects of the charity are defined in its constitution and are as follows:

To promote the relief of sickness and the advancement of health including in particular (but without limitation) by providing support to the families of children with life-limiting and life-shortening conditions and by promoting research into brain cancer.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the grant making policy for the period.

### **Achievements and performance**

Without a doubt, the last financial year has thrust some major challenges on the Charity. Even before the year had started we were locked down and the first Board Meeting was discussing the potential impact of the Covid-19 virus. The Board decided straight away to strip out all unnecessary cost and reduce our travel grant from £100 to £50 to reduce our expenditure. With the cancellation of our entire events programme we needed to adapt very quickly.

Plans were put in place to hibernate the Charity once our bank balance reached £18,000 allowing us time to rebuild reserves so that we could open up once again later in the year. With the cancellation of the London Marathon in April 2020, a new event, the 2.6 Challenge was launched which proved to be an enormous success for us, raising over £11,000 from numerous small events run by many donors. Some ran 26 miles at home, others painted 26 rocks, or sang 26 songs online. This one event gave us the breathing space that we needed and we were able to continue operating throughout 2020 even during the worst of the lockdown.

Operations slowed dramatically as the UK's hospitals focussed on Covid-19 patients and routine operations for children were delayed. Application rates fell accordingly and with hotels close to hospitals closed we were forced to use some imaginative thinking to keep families close to their ill children. We negotiated with hospitals, allowing us to use spare capacity in hotels reserved for NHS workers. Even so, accommodation costs fell enormously. Even when travel restrictions were eased in the autumn, application rates were slow to respond.

By the early stages of 2021, our income was holding up well and we are pleased to say that we raised a little more than our original budget which is a testament to our supporters that kept right on helping us all year.

For 2021-22 we are now almost back at full capacity and see no easing in application rates. Going forward we are now developing plans to grow from a £75,000 a year charity to something closer to £250,00 a year within the next 3 years. This is going to take a huge amount of work, but by recruiting new trustees from the third sector, we plan to bring on board the experience that we will need to grow. As always, our aim is the leave a legacy of Evie's name ensuring that the parents of critically-ill children are looked after when they need it the most.

### **Financial review**

As explained above, the charity's income during the third year of operation exceeded budget and improved on last year to £72,845 (2020-£62,964).

Donations from individuals, Trusts and Foundations and businesses increased significantly to £53,783 (2020-£33,568) although income from fundraising programmes and personal challenges decreased to £19,062 (2020-£29,396) reflecting the impact of lockdowns during the financial year.

Parent support grants amounted to £25,794 (2020-£66,136) reflecting the reduced demand during the pandemic and the charity made a research grant of £5,000 (2019-£nil).

At the period end the charity had reserves of £60,392 which has enabled to charity to function back at full capacity in 2021-22, meeting the increased demand for parent support grants and provide future funding for the three year development growth plans.

The trustees' annual report was approved on 12 November 2021 and signed on behalf of the board of trustees by:

Bryan Clover  
Trustee

## **Evie's Gift CIO**

### **Independent Examiner's Report to the Trustees of Evie's Gift CIO**

**Year ended 31 March 2021**

---

I report to the trustees on my examination of the financial statements of Evie's Gift CIO ('the charity') for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

Sue Carter FCA DChA  
Independent Examiner

Make Your Figures Count Limited  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

19 November 2021

**Evie's Gift CIO****Statement of Financial Activities****Year ended 31 March 2021**

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		<b>2021</b>		2020
	<b>Note</b>	Unrestricted funds <b>£</b>	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	53,783	54,503	33,568
Other trading activities	<b>5</b>	19,062	19,062	29,396
<b>Total income</b>		<u>72,845</u>	<u>73,565</u>	<u>62,964</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	<b>6</b>	2,998	2,998	1,511
Expenditure on charitable activities	<b>7,8</b>	33,461	33,461	68,865
<b>Total expenditure</b>		<u>36,459</u>	<u>36,459</u>	<u>70,376</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>36,386</u>	<u>37,106</u>	<u>(7,412)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		24,006	24,006	31,418
<b>Total funds carried forward</b>		<u>60,392</u>	<u>60,392</u>	<u>24,006</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 7 to 11 form part of these financial statements.

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**Evie's Gift CIO**

**Statement of Financial Position**

**31 March 2021**

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	<b>Note</b>	<b>2021</b> <b>£</b>	2020 £
<b>Current assets</b>			
Cash at bank and in hand		61,112	24,726
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<u>720</u>	<u>720</u>
<b>Net current assets</b>		<u>60,392</u>	<u>24,006</u>
<b>Total assets less current liabilities</b>		<u>60,392</u>	<u>24,006</u>
<b>Net assets</b>		<u>60,392</u>	<u>24,006</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>60,392</u>	<u>24,006</u>
<b>Total charity funds</b>	<b>15</b>	<u>60,392</u>	<u>24,006</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 November 2021 and are signed on behalf of the board by:

Bryan Clover  
Trustee

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**The notes on pages 7 to 11 form part of these financial statements.**

**1. General information**

The charity is a charitable incorporated organisation which was registered in England and Wales on 7 March 2018. The address of the principal office is 2 Farmhouse Court, Melksham, SN12 6FG.

The charity constitutes a public benefit entity as defined by FRS 102.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the 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 Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the disclosure exemptions available under paragraph 1.12 of FRS 102 and no cash flow statement has been presented for the CIO.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**3. Accounting policies (continued)**

**Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fundraising is recognised when the event has occurred, receipt is probable and its amount can be measured reliably.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- Grants payable to third parties are all unconditional and are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations - general	29,161	29,881	18,868	18,868
Donations from Trusts and Foundations	20,000	20,000	13,000	13,000
Donations from businesses and partnerships	4,622	4,622	1,700	1,700
	<u>53,783</u>	<u>54,503</u>	<u>33,568</u>	<u>33,568</u>

**5. Other trading activities**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
2.6 Challenge and other personal challenges	13,756	13,756	15,708	15,708
Other events and challenges	1,454	1,454	8,732	8,732
Merchandise sales	1,649	1,649	2,701	2,701
Christmas appeal	1,255	1,255	1,265	1,265
Other fundraising programmes	948	948	990	990
	<u>19,062</u>	<u>19,062</u>	<u>29,396</u>	<u>29,396</u>

**6. Costs of other trading activities**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Merchandise and other event costs	<u>2,998</u>	<u>2,998</u>	<u>1,511</u>	<u>1,511</u>

**7. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Parent support grants	25,794	25,794	66,136	66,136
Research grants	5,000	5,000	–	–
Support costs	<u>2,667</u>	<u>2,667</u>	<u>2,729</u>	<u>2,729</u>
	<u>33,461</u>	<u>33,461</u>	<u>68,865</u>	<u>68,865</u>

**8. Expenditure on charitable activities by activity type**

	Grant funding of activities £	Support costs £	<b>Total funds 2021 £</b>	Total fund 2020 £
Parent support grants	25,794	1,947	27,741	68,145
Research grants	5,000	–	5,000	–
Governance costs	–	720	720	720
	<u>30,794</u>	<u>2,667</u>	<u>33,461</u>	<u>68,865</u>

**9. Analysis of support costs**

	Grant funding activities £	<b>Total 2021 £</b>	Total 2020 £
Governance costs	720	720	720
Marketing	500	500	–
Computer and IT costs	144	144	325
Insurance	347	347	346
Other administrative costs	246	246	486
Bank charges	710	710	852
	<u>2,667</u>	<u>2,667</u>	<u>2,729</u>

**10. Analysis of grants**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Grants to individuals</b>		
Accommodation	7,594	17,856
Food and clothing	8,300	16,850
Travel and parking	9,700	30,805
Other	200	625
	<u>25,794</u>	<u>66,136</u>
<b>Grants to institutions</b>		
The Brain Tumour Charity	5,000	–
	<u>5,000</u>	<u>–</u>
Total grants	<u>30,794</u>	<u>66,136</u>

**11. Independent examination fees**

	<b>2021</b>	2020
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	480	480
Other assurance services	240	240
	<u>720</u>	<u>720</u>

**12. Staff costs**

The charity has not employed any staff during the year or the previous year

**13. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year or the previous year.

**14. Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	<b>£</b>	£
Accruals and deferred income	<u>720</u>	<u>720</u>

**15. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>24,006</u>	<u>72,845</u>	<u>(36,459)</u>	<u>60,392</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>31,418</u>	<u>62,964</u>	<u>(70,376)</u>	<u>24,006</u>

**16. Related parties**

One of the charity's trustees is also a trustee of a grant making charity which awarded Evie's Gift a grant of £10,000 (2020 - £10,000).

The charity's trustees have donated £1,704 (2020 - £620) to Evie's Gift.