

CHARITY REGISTRATION NUMBER: 1177460

Evie's Gift CIO

Unaudited Financial Statements

31 March 2021

SUE CARTER FCA DCHA
Make Your Figures Count Limited
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Evie's Gift CIO

Trustees' Annual Report

Year ended 31 March 2021

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

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 Debbie Dellar Lisa Gates Kate Honeyborne Dawn Jackson Karen Spence Karen Cordon
Independent examiner	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

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19 November 2021

Evie's Gift CIO

Statement of Financial Activities

Year ended 31 March 2021

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

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

Evie's Gift CIO**Statement of Financial Position****31 March 2021**

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

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 £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
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 £	Total Funds 2021 £	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 £	Total Funds 2021 £	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 £	Total Funds 2021 £	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 £	Total funds 2021 £	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 £	Total 2021 £	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

	2021	2020
	£	£
Grants to individuals		
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>
Grants to institutions		
The Brain Tumour Charity	5,000	–
	<u>30,794</u>	<u>66,136</u>

11. Independent examination fees

	2021	2020
	£	£
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

	2021	2020
	£	£
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.