

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

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Evie's Gift CIO

Trustees' Annual Report

Year ended 31 March 2022

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

Reference and administrative details

Registered charity name	Evie's Gift CIO																						
Charity registration number	1177460																						
Principal office	2 Farmhouse Court Melksham Wiltshire																						
The trustees	<table><tr><td>Bryan Clover</td><td></td></tr><tr><td>David Crane</td><td></td></tr><tr><td>Debbie Dellar</td><td>(Resigned 28 February 2022)</td></tr><tr><td>Lisa Gates</td><td></td></tr><tr><td>Kate Honeyborne</td><td>(Resigned 28 February 2022)</td></tr><tr><td>Dawn Jackson</td><td></td></tr><tr><td>Karen Spence</td><td>(Resigned 28 February 2022)</td></tr><tr><td>Karen Cordon</td><td></td></tr><tr><td>Neesha Patel</td><td>(Appointed 12 November 2021)</td></tr><tr><td>Simon Hopkins</td><td>(Appointed 24 May 2021)</td></tr><tr><td>Saskia Jordan</td><td>(Appointed 29 July 2022)</td></tr></table>	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)
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)																						
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.

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

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

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

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

Evie's Gift CIO**Statement of Financial Position****31 March 2022**

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

	2022	2021
	£	£
Grants to individuals		
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>
Grants to institutions		
The Brain Tumour Charity	5,000	5,000
	<u>52,361</u>	<u>30,794</u>
Total grants	<u>52,361</u>	<u>30,794</u>

11. Independent examination fees

	2022	2021
	£	£
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

	2022	2021
	£	£
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.