

**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  
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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

<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 Lisa Gates Dawn Jackson Karen Cordon Neesha Patel Simon Hopkins Saskia Jordan (Appointed 29 July 2022)
<b>Independent examiner</b>	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

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Bath  
BA2 6NS

8 November 2023

Evie's Gift CIO

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	57,343	57,343	38,047
Other fundraising activities	5	9,322	9,322	19,271
Investment income	6	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	7	515	515	4,199
Expenditure on charitable activities	8,9	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		57,896	57,896	60,392
<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.

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

**Evie's Gift CIO****Statement of Financial Position****31 March 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</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>29,648</u>	<u>57,896</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>29,648</u>	<u>57,896</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

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

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

	<b>2023</b>	2022
	<b>£</b>	£
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.