

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

## CONTENTS

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|                                   | Page   |
|-----------------------------------|--------|
| Trustees report                   | 1 - 2  |
| Independent examiner's report     | 3      |
| Statement of financial activities | 4      |
| Balance sheet                     | 5      |
| Notes to the financial statements | 6 - 10 |

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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**

|   | Notes | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---|-------|------------------------------------|------------------------------------|
| <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<br>£     | £             | 2024<br>£     | £             |
|---|-------|---------------|---------------|---------------|---------------|
| <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<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--|------------------------------------|------------------------------------|
| 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                              |
|  | 39,263                             | 67,204                             |

### 4 Income from charitable activities

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

### 5 Income from investments

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

### 7 Expenditure on charitable activities

|   | 2025<br>£     | 2024<br>£     |
|---|---------------|---------------|
| <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<br>£     | 2024<br>£     |
|----------------------------|---------------|---------------|
| 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<br>Number | 2024<br>Number |
|--|----------------|----------------|
|  | 1              | 1              |

#### Employment costs

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

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<br>£ | 2024<br>£ |
|--------------------------------------|-----------|-----------|
| Amounts falling due within one year: |           |           |
| Prepayments and accrued income       | 231       | 399       |

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

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

### 14 Retirement benefit schemes

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| 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

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

### 16 Related party transactions

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