

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
EVA'S ANGELS



**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024**

	Page
Charity Information	1
Report of the Trustees	2
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7
Report of the Independent Examiners	11
Income and Expenditure Account	12

EVA'S ANGELS

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

The Trustees present their report and independently examined financial statements for the year ended 31 March 2024. The Accounts have been prepared in accordance with the Charities Act 2011 (the Act) and comply with Statement of Recommended Practice (SORP).

Reference and Administrative Information

Charity Name:	Eva's Angels
Charity Registration Number:	1178612
Registered Office and Operational address:	54 Beacon Hill Herne Bay Kent CT6 6JN

Trustees

Mr Dean Giles
Dr Ian Giles – resigned 22 November 2023
Mr Richard Callanan
Mrs Kate Wiggins

Independent Examiners

Hilary Adams Ltd, Chartered Accountants & Tax Consultants
158 High Street
Herne Bay
KENT
CT6 5NP

Bank

Lloyds Bank
144-146 High Street
Herne Bay
Kent
CT6 5NH

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024**

Our Mission

1. To relieve the needs of families who have a child who is terminally ill with cancer, or are a bereaved family who have recently (in the last three years) lost their child to cancer, in particular by but not exclusively by the provision of short breaks and holidays;
2. To relieve sickness and promote and protect good health by raising awareness of and providing funding for research into the treatment of Diffuse Intrinsic Pontine Glioma (DIPG) and other terminal childhood brain tumours.

Our Story

Eva's Angels was formed in memory of five-year-old Eva Giles by Eva's parents, Dean and Emma Giles on 4th June 2018. Eva tragically passed away on 7th April 2017 following a short illness with a rare paediatric brain tumour called Diffuse Intrinsic Pontine Glioma (DIPG). DIPG affects thirty to forty children in the UK every year, and is an illness desperately underfunded. Eva was offered palliative radiotherapy on the NHS, which temporarily shrinks the tumour and extended her life by a few months. Dean and Emma, desperate to save Eva's life, contacted doctors all over the world trying to find a treatment, or medical trial, showing some signs of success. Unfortunately, DIPG still remains untreatable, and incurable. The pons is located above the brainstem in the centre of the brain, and the tumour wraps itself around healthy tissue cells making it impossible to remove. After diagnosis, children typically survive nine to twelve months, and the average age is five to ten years old. Eva died a year after diagnosis and Eva's Angels was formed so that her spirit and memory lives on.

Our Facilities

Having been through this journey, we understand the importance of family support. We understand how utterly exhausting the fight against cancer becomes for the whole family.

The Eva's Angels caravan is a six-berth, situated right by the beach on Seaview Holiday Park, Whitstable. It provides a place to simply enjoy each other's company and live in the moment.



**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024**

Fundraising and Communications

Eva's Angels relies solely on fundraising and donations for the maintenance and running costs of the caravan.

Following the effects of Covid lockdown and how it impacted on our fundraising opportunities, and the number of holidays we were able to offer, 2023 and into the beginning of 2024 saw the return of in-person events and an increase in the number of referrals to the Eva's Angels caravan. In 2023/24 we continue to build close working relationships with hospitals and charities who refer families to the Eva's Angels holiday home.

This year we have been working closely with:

- Young Lives vs Cancer (Royal Marsden, Sutton)
- Abby's Heroes
- Young Lives vs Cancer (GOSH)
- Noah's Ark Hospice

We now encourage referrals via a health professional or social worker as we no longer have the capacity for self-referrals.

We are extremely grateful for the ongoing Corporate support from local companies. This includes a £2600 donation from Parry Law solicitors, who chose Eva's Angels as their 'charity of the year,' and a £3000 donation from Phoenix Photonics at Christmas.

We continue to receive a huge amount of support from fundraisers, all taking part in a variety of events and raising funds, and awareness, for Eva's Angels. This year's included:

- 2nd April – 2 Brighton Marathon runners
- 9th April – 7 Eva's Angels runners mapped out their own 50 mile run, starting in Folkestone and finishing in Herne Bay
- 27th April – Eva's Angels track day held at Goodwood race track
- 20th May – Julie Sharp takes on a huge 100 mile challenge
- 9th July – Whitstable Oysterman Triathlon
- 1st September – 5 Snowdonia Ultra participants
- March/April – 11 Brighton marathon runners signed up for 2024

This year we focused some of our fundraising efforts on restricted funding for a new co-founded Clinical Trial called CARMIGO, which will recruit newly diagnosed DIPG patients in September. Working with The Brain Tumour Charity, Abbie's Army, The Azaylia Foundation and other parent led charities, and donated a further £5038. This year saw the launch of the groundbreaking clinical trial, and the first of its kind in the UK.

Our Future Plans

- Purchase a second Eva's Angels holiday home or bigger home in 2024;
- Continue to work with hospitals and cancer charities;
- Expand the number of local attractions tickets to families staying in the caravan;
- Expand the online Eva's Angels branded merchandise range with caps, running tops, cycle tops and branded hoodies;
- Continued online presence via @evasangelscharity on Instagram and Facebook. Link Twitter account to website

Risk Assessment and Management

The Board of Trustees holds overall responsibility for Risk Management for the Charity, and reviews the major risks to which the charity is exposed. Consequently, where appropriate, systems and procedures will be established to manage the risks that the Charity faces, as it continues to grow.

Face to face meetings is held with Trustees annually, and regular participation in meeting by electronic means. Major risks are discussed in meetings, alongside fundraising opportunities, marketing, and the general effectiveness of running the charity.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

Risk Assessment and Management (continued)

Currently, Eva's Angels is run daily by Emma Giles (Eva's mum, and co-founder of Eva's Angels) alongside Trustees' Dean Giles (Eva's dad, and co-founder of Eva's Angels), Ian Giles, Richard Callanan and Kate Wiggins. This will be the last year with Ian Giles resigning at the end of this financial year. All trustees bring a set of unique skills, and business experience. New trustees are appointed on the basis they have volunteered for the charity, or have shown considerable commitment and dedication to the cause. Eva's Angels will open up applications for a new trustee following Ian's resignation in due course.

The main risk to Eva's Angels is the ongoing price increases with the holiday home. Electricity, gas and water bills continue to increase year on year, and the ground rent has increased hugely since the purchase of the caravan in 2018. Fundraising is a very tough environment at the moment, with donations considerably lower than previous years. The competition for trusts and grants foundations is competitive, and many foundations offering lower levels of grants. The trust applications are time consuming and success rates are lower than previously.

The board of Trustees considers time restraints to be one of the main risks to the charity's growth, with all of the trustees having full time employment elsewhere.

Reserves Policy

The Board of Trustees has examined the Charity's requirements for reserves in the light of the main risks facing the Charity. The Charity's reserve policy is such that the Charity should hold a minimum free reserve of equal to 3 months operating expenditure. This would equate to a minimum free reserves' amount of £7,000 held by the Charity at any time.

In terms of large-scale specific expenditure (e.g. A second caravan), separate specific reserves will be held, which will accrue until the required amount has built up for the project. No free reserves will be used for this purpose.

Trustee Statement

The Charities Act 2011 requires Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts the trustees are required to:

- Select suitable accounting policies, and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees on and signed on its behalf by:

.....
Dean Giles - Trustee

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources:					
Voluntary income:					
Donations & legacies		5,288	-	5,288	2,081
Investment income		-	-	-	-
Activities for generating funds					
Fundraising income		34,969	-	34,969	29,202
Gift Aid		-	-	-	6,914
Total incoming resources	3	40,257	-	40,257	38,197
Resources expended					
Costs of generating funds:					
Raising funds		24,718	-	24,718	18,109
Charitable activities		11,655	218	11,873	41,613
Total resources expended	4	36,373	218	36,591	59,722

**STATEMENT OF TOTAL RECOGNISED
GAINS AND LOSSES**

Net incoming resources before other recognised gains (net income for the year)					
		3,884	(218)	3,666	(21,525)
Other recognised gains					
Net movement in funds		3,884	(218)	3,666	(21,525)
Total funds brought forward		57,195	10,218	67,413	88,938
Total funds carried forward	11	61,079	10,000	71,079	67,413

Movements in funds are disclosed in Note 11 to the financial statements.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 March 2024

				31.3.24	31.3.23
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS					
Tangible assets	8	131	-	131	1,720
CURRENT ASSETS					
Debtors	9	11,438	-	11,438	12,897
Cash at bank and in hand		<u>51,481</u>	<u>10,000</u>	<u>61,481</u>	<u>54,223</u>
		62,919	10,000	72,919	67,120
CREDITORS					
Amounts falling due within one year	10	(1,971)	-	(1,971)	(1,427)
NET CURRENT ASSETS		<u>60,948</u>	<u>10,000</u>	<u>70,948</u>	<u>65,693</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61,079</u>	<u>10,000</u>	<u>71,079</u>	<u>67,413</u>
NET ASSETS		<u>61,079</u>	<u>10,000</u>	<u>71,079</u>	<u>67,413</u>
FUNDS	11				
Unrestricted funds				61,079	57,195
Restricted funds				<u>10,000</u>	<u>10,218</u>
TOTAL FUNDS				<u>71,079</u>	<u>67,413</u>

The report has been prepared in accordance with the Charities Act 2011 (the Act) and the Statement of Recommended Practice (SORP).

The financial statements were approved by the Board of Trustees on and
were signed by:

.....
D J Giles - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

1. STATUTORY INFORMATION

Eva's Angels is a charity registered in England and Wales. The charity's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the Charities Act 2011 (the Act) and the Statement of Recommended Practice (SORP). The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc.	20% on cost
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Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants and contract funding payments are recognised when receivable;
- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with both the costs of attracting the income and those of providing the facilities to generate the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

3. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER CHARITY'S OBJECTS

	Unrestricted	Restricted	2024	2023
	£	£	£	
Voluntary income				
Other donations	3,024	-	3,024	2,081
Grants	2,264	-	2,264	-
Gift Aid	-	-	-	6,914
Activities for generating funds				
Fundraising income	34,969	-	34,969	29,202
	<u>40,257</u>	<u>-</u>	<u>40,257</u>	<u>38,197</u>

4. TOTAL RESOURCES EXPENDED

	Basis of allocation	Charitable activities	2024 Total	2023 Total
		£	£	
Costs directly allocated to activities				
Fundraising	Direct	23,348	23,348	16,443
Just giving charges	Direct	1,370	1,370	1,666
Support costs allocated to activities				
Establishment costs	Usage	6,921	6,921	5,385
Administrative expenses	Usage	166	166	279
Caravan expenses	Usage	272	272	1,212
Accountancy	Usage	660	660	1,351
Wages	Usage	-	-	14,524
Sundry expenses	Usage	1	1	106
Donations	Usage	2,264	2,264	10,000
Depreciation	Usage	1,589	1,589	8,756
Total resources expended		<u>36,591</u>	<u>36,591</u>	<u>59,722</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

5. EMPLOYEES AND DIRECTORS

	31.3.24	31.3.23
	£	£
Wages and salaries	-	14,283
Other pension costs	-	241
	<u>-</u>	<u>14,524</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Administration	<u>-</u>	<u>1</u>

6. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No members of the management committee received any remuneration during the period (2023: nil).
No expenses were reimbursed during the period (2023: nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

7. TAXATION

As a charity, Eva's Angels is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2023	43,782
Additions	<u>-</u>
At 31 March 2024	<u>43,782</u>
DEPRECIATION	
At 1 April 2023	42,062
Charge for year	<u>1,589</u>
At 31 March 2024	<u>43,651</u>
NET BOOK VALUE	
At 31 March 2024	<u>131</u>
At 31 March 2023	<u>1,720</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	<u>11,438</u>	<u>12,897</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	<u>1,971</u>	<u>1,427</u>

EVA'S ANGELS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
Unrestricted Funds	<u>57,195</u>	<u>3,884</u>	<u>-</u>	<u>61,079</u>
	57,195	3,884	-	61,079
Restricted Funds				
National Lottery	218	(218)	-	-
Chatham Social Club	9,000	-	-	9,000
Tesco	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	10,218	(218)	-	10,000
TOTAL FUNDS	<u>67,413</u>	<u>3,666</u>	<u>-</u>	<u>71,079</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Core	<u>40,257</u>	<u>(36,373)</u>	<u>3,884</u>
	40,257	(36,373)	3,884
Restricted funds			
National Lottery	-	(218)	(218)
Chatham Social Club	-	-	-
Tesco	<u>-</u>	<u>-</u>	<u>-</u>
	-	(218)	(218)
	<u>40,257</u>	<u>(36,591)</u>	<u>3,666</u>

National Lottery

Funds for the decking and seating area around the caravan. This gives families somewhere to sit and enjoy outside, as well as making the caravan easier to access with a wheelchair.

Chatham Social Club

A fundraising event organised 'in aid of Eva's Angels' to raise funds to help the purchase of a second caravan

Tesco

We applied for the 'Blue Token Scheme' where shoppers can choose their own chosen charity. Due to Covid restrictions, this scheme was put on hold, but Tesco still gave £1,000 towards another caravan

**CHARTERED ACCOUNTANTS' INDEPENDENT EXAMINER'S REPORT
TO THE BOARD OF TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
EVA'S ANGELS**

We report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. There were two income items for which it has not been possible to vouch to source records. Each item has, however, been verified to the bank account. An improved way of recording the income has been suggested. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hilary Adams Ltd
Chartered Accountants
158 High Street
Herne Bay
Kent
CT6 5NP

Date:

DETAILED PROFIT AND LOSS ACCOUNT
for the Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Donations		3,024		2,081
Fundraising events		34,969		29,202
Grants		2,264		-
Gift Aid		<u>-</u>		<u>6,914</u>
		40,257		38,197
Administrative Expenses				
Wages and salaries	-		14,283	
Pension costs	-		241	
Rent	6,143		4,625	
Rates	638		588	
Light and heat	140		172	
Software & maintenance	166		279	
Just Giving charges	1,370		1,666	
Fundraising expenses	23,348		16,443	
Caravan expenses	-		253	
Caravan insurance	272		264	
Caravan cleaning	-		695	
Accountancy fees	660		1,351	
Charitable donations	2,264		10,000	
Depreciation of plant and machinery	1,589		8,756	
Sundry expenses	1		106	
		<u>(36,591)</u>		<u>(59,722)</u>
Net surplus/(deficit)		<u>3,666</u>		<u>(21,525)</u>