

Charity registration number 1185479

THE MEL EVANS MBE FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023



Caladine

Chartered Certified Accountants

THE MEL EVANS MBE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Pritchatt G Ellis S Cook J Woodcock A Cairns
Charity number	1185479
Principal address	25 Waterlily Close Wimblesbury Cannock Staffordshire WS12 2GN
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

THE MEL EVANS MBE FOUNDATION

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THE MEL EVANS MBE FOUNDATION

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the period ended 31 December 2023.

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 Constitution, 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 charity was set up in memory of the late Mel Evans MBE. The aims of the foundation are the advancement of health, with a particular focus on Motor Neuron Disease.

The objectives in 2023 were to: -

- Raise awareness of Motor Neurone Disease
- Deliver a variety of Crown Green Bowling events to raise awareness of the sport and for proceeds from the events to be directed to a nominated MND research project
- Raise vitally needed research funding from the above events.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

In 2023 the following events took place: -

The Les/Mel Evans MBE Invitation Classic – Held on 10/4/23
Crown Green Bowls/Rugby League PRO/AM Charity Challenge – Held on 26/8/23
The Masked Entertainer Gala Dinner – Held on 18/11/23

All events were successfully delivered and highlighted the work of the Foundation in a very positive way. The proceeds from the above events are detailed in the accounts.

Financial review

During the year the charity had a deficit of £4,477 (surplus 2022:£15,066), which is held in unrestricted funds.

Structure, governance and management

The Charity is a CIO registered with the Charity Commission on 24 September 2019 (registration number 1185479).

The Trustees who served during the period and up to the date of signature of the financial statements were:

L Pritchatt
G Ellis
S Cook
J Woodcock
A Cairns

THE MEL EVANS MBE FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

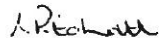
Recruitment and appointment of trustees

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Foundation is managed by all Trustees, led by Lynn Pritchatt and the Trustees meeting once a year.

In late 2023 Steve Cook tendered his intention to resign as a Trustee. This will be formally acknowledged at the 2024 Trustees meeting, along with the process for recruiting a replacement.

The Trustees' report was approved by the Board of Trustees.



L Pritchatt
Trustee

14 March 2024

THE MEL EVANS MBE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MEL EVANS MBE FOUNDATION

I report to the Trustees on my examination of the financial statements of The Mel Evans MBE Foundation (the Charity) for the period ended 31 December 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 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 14 March 2024

THE MEL EVANS MBE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	2	22,571	18,395
Other trading activities	3	19,820	6,126
Investments	4	24	2
		<u>42,415</u>	<u>24,523</u>
Total income			
Expenditure on:			
Raising funds	5	19,512	8,677
Charitable activities	6	27,380	780
		<u>46,892</u>	<u>9,457</u>
Total expenditure			
		<u>(4,477)</u>	<u>15,066</u>
Net income/(expenditure) and movement in funds			
Reconciliation of funds:			
Fund balances at 1 October 2022		17,356	2,290
		<u>12,879</u>	<u>17,356</u>
Fund balances at 31 December 2023			

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

THE MEL EVANS MBE FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		14,139		18,136	
Current liabilities	12	<u>1,260</u>		<u>780</u>	
Net current assets			<u>12,879</u>		<u>17,356</u>
The funds of the Charity					
Unrestricted funds	13		<u>12,879</u>		<u>17,356</u>
			<u>12,879</u>		<u>17,356</u>

The financial statements were approved by the Trustees on 14 March 2024

L Pritchatt

L Pritchatt
Trustee

THE MEL EVANS MBE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Mel Evans MBE Foundation is a Charitable Incorporated Organisation incorporated on 1 July 2019.

1.1 Reporting period

The accounts are for the 15 month period ended 31 December 2023. The comparative figures are for the 12 months to 30 September 2022 and therefore are not directly comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

1.3 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.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.5 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.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE MEL EVANS MBE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 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, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	19,721	18,395
Donated goods and services	2,850	-
	<u>22,571</u>	<u>18,395</u>

Donated goods and services

Donated goods above includes items donated for sale at our charity auction. A corresponding fundraising cost has been included.

3 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	<u>19,820</u>	<u>6,126</u>

THE MEL EVANS MBE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	24	2

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Staging fundraising events	19,421	8,606
Support costs	91	71
	<u>19,512</u>	<u>8,677</u>

6 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Grant funding of activities (see note 7)	26,000	-
Share of support and governance costs (see note 8)		
Governance	1,380	780
	<u>27,380</u>	<u>780</u>
Analysis by fund		
Unrestricted funds	<u>27,380</u>	<u>780</u>

THE MEL EVANS MBE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

7 Grants payable

	Charitable activities 2023 £
Grants to institutions:	
MND Association	25,000
Other	1,000
	<u>26,000</u>

8 Support costs allocated to activities

	2023 £	2022 £
Bank Charges	91	71
Governance costs	1,380	780
	<u>1,471</u>	<u>851</u>
Analysed between:		
Fundraising	91	71
Charitable activities	1,380	780
	<u>1,471</u>	<u>851</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the period, but 1 of them was reimbursed a total of £2,328 (2022: £0) for charitable operating costs.

10 Employees

The average monthly number of employees during the period was:

	2023 Number	2022 Number
Total	<u>1</u>	<u>1</u>

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.

THE MEL EVANS MBE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2023

12 Current liabilities

	2023 £	2022 £
Accruals and deferred income	1,260	780

13 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 October 2022 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	17,356	42,415	(46,892)	12,879

Previous year:	At 1 October 2021 £	Incoming resources £	Resources expended £	At 30 September 2022 £
General funds	2,290	24,523	(9,457)	17,356

14 Related party transactions

There were no disclosable related party transactions during the period (2022 - none).