

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
BELLE'S STORY CIO**

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

BELLE'S STORY CIO

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BELLE'S STORY CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

The charity aims to provide relief for children, young people and their families in need, by reason of sickness or ill health by providing grants to assist in the provisions of facilities, equipment, support services and health awareness, in particular but not exclusively by,

- Providing grants to children, young people and their families as the trustees see fit,
- Enhancing access to facilities, support services and equipment for those suffering with life-limiting illnesses by providing grants to healthcare providers the trustees see fit,
- Raising awareness and advancing the education of the public by promoting the benefits of organ donation.

Public benefit

The charity has had due regard for the Charity Commission's general guidance on public benefit when reviewing its objectives and planning its future activities.

FINANCIAL REVIEW

Total funding received during the year was £50,758 (2022 £20,692) and resources expended during the year amounted to £41,541 (2022 £13,812) resulting in unrestricted reserves of £47,497 (2022 £43,071) and restricted reserves of £4,791 (2022 £0).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and is constituted as a charitable incorporated organisation (CIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187407

Principal address

Woodlea
Wolfscastle
Haverfordwest
Pembrokeshire
SA62 5LY

Trustees

Dr A Reason
Dr A Angell
S L Palmer
S M C Curran

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Approved by order of the board of trustees on 17th January 2024 and signed on its behalf by:



Digitally signed by
Andrew Reason
Date: 2024.01.17
09:24:02 Z

.....
Dr A Reason - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BELLE'S STORY CIO**

Independent examiner's report to the trustees of Belle's Story CIO

I report to the charity trustees on my examination of the accounts of Belle's Story CIO (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Alun Evans FCA

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Date: 22/1/2024

BELLE'S STORY CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,437	18,343	34,780	20,692
Other trading activities	2	15,978	-	15,978	-
Total		<u>32,415</u>	<u>18,343</u>	<u>50,758</u>	<u>20,692</u>
EXPENDITURE ON					
Raising funds		17,740	14,465	32,205	12,910
Charitable activities					
Charitable activities		9,336	-	9,336	902
Total		<u>27,076</u>	<u>14,465</u>	<u>41,541</u>	<u>13,812</u>
NET INCOME					
Transfers between funds	6	5,339 (913)	3,878 913	9,217 -	6,880 -
Net movement in funds		4,426	4,791	9,217	6,880
RECONCILIATION OF FUNDS					
Total funds brought forward		43,071	-	43,071	36,191
TOTAL FUNDS CARRIED FORWARD		<u><u>47,497</u></u>	<u><u>4,791</u></u>	<u><u>52,288</u></u>	<u><u>43,071</u></u>


The notes form part of these financial statements

BELLE'S STORY CIO

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	4	2,190	4,791	6,981	-
Cash at bank		46,127	-	46,127	43,431
		<u>48,317</u>	<u>4,791</u>	<u>53,108</u>	<u>43,431</u>
CREDITORS					
Amounts falling due within one year	5	(820)	-	(820)	(360)
NET CURRENT ASSETS		<u>47,497</u>	<u>4,791</u>	<u>52,288</u>	<u>43,071</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,497</u>	<u>4,791</u>	<u>52,288</u>	<u>43,071</u>
NET ASSETS		<u>47,497</u>	<u>4,791</u>	<u>52,288</u>	<u>43,071</u>
FUNDS	6				
Unrestricted funds				47,497	43,071
Restricted funds				<u>4,791</u>	<u>-</u>
TOTAL FUNDS				<u>52,288</u>	<u>43,071</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17th January 2024 and were signed on its behalf by:

 Digitally signed by
Andrew Reason
Date: 2024.01.17
09:23:40 Z

.....
A Reason - Trustee

.....
A Angell - Trustee

.....
S L Palmer - Trustee

.....
S M C Curran - Trustee

The notes form part of these financial statements

BELLE'S STORY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	8,990	-
Sale of Merchandise	6,988	-
	<u>15,978</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

BELLE'S STORY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	6,981	-
	<u>6,981</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	820	360
	<u>820</u>	<u>360</u>

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	43,071	5,339	(913)	47,497
Restricted funds				
Book - My Engine Parts	-	3,878	913	4,791
	<u>43,071</u>	<u>9,217</u>	<u>-</u>	<u>52,288</u>
TOTAL FUNDS	<u>43,071</u>	<u>9,217</u>	<u>-</u>	<u>52,288</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,415	(27,076)	5,339
Restricted funds			
Book - My Engine Parts	18,343	(14,465)	3,878
	<u>50,758</u>	<u>(41,541)</u>	<u>9,217</u>
TOTAL FUNDS	<u>50,758</u>	<u>(41,541)</u>	<u>9,217</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	36,191	6,880	43,071
	<u>36,191</u>	<u>6,880</u>	<u>43,071</u>
TOTAL FUNDS	<u>36,191</u>	<u>6,880</u>	<u>43,071</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,692	(13,812)	6,880
	<u>20,692</u>	<u>(13,812)</u>	<u>6,880</u>
TOTAL FUNDS	<u>20,692</u>	<u>(13,812)</u>	<u>6,880</u>

BELLE'S STORY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	36,191	12,219	(913)	47,497
Restricted funds				
Book - My Engine Parts	-	3,878	913	4,791
TOTAL FUNDS	<u>36,191</u>	<u>16,097</u>	<u>-</u>	<u>52,288</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,107	(40,888)	12,219
Restricted funds			
Book - My Engine Parts	18,343	(14,465)	3,878
TOTAL FUNDS	<u>71,450</u>	<u>(55,353)</u>	<u>16,097</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

BELLE'S STORY CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,621	20,692
Grants	19,159	-
	<hr/>	<hr/>
	34,780	20,692
Other trading activities		
Fundraising events	8,990	-
Sale of Merchandise	6,988	-
	<hr/>	<hr/>
	15,978	-
Total incoming resources	50,758	20,692
EXPENDITURE		
Raising donations and legacies		
Equipment Donations	15,068	12,261
Merchandise for Resale	702	649
Book Production Expenses	14,465	-
Fundraising Costs	1,970	-
	<hr/>	<hr/>
	32,205	12,910
Charitable activities		
'Dreams come true' expenses	5,357	-
Insurance	259	-
Postage and stationery	534	53
Marketing and Promotion	524	216
Sundries	565	-
Travel Expenses	43	-
Subscriptions	96	278
Repairs and renewals	420	355
	<hr/>	<hr/>
	7,798	902
Support costs		
Management		
Professional fees	1,240	-
Finance		
Card Machine Charges	288	-
Paypal Charges	10	-
	<hr/>	<hr/>
	298	-
Total resources expended	41,541	13,812
Net income	<hr/> <hr/>	<hr/> <hr/>
	9,217	6,880