

The Garden of Evan
Report and Financial Statements
For the Year Ended 30 June 2024



The Garden of Evan
Report and Accounts for the Year Ended 30 June 2024

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The Garden of Evan

Report and Accounts for the Year Ended 30 June 2024

Reference and Administration Details

Charity Name	The Garden of Evan
Charity Number	SC051030
Principal Address	56 Monreith Road Glasgow G43 2NZ
Trustees	<div></div>
Bankers	The Royal Bank of Scotland 29 Kilmarnock Road Glasgow G41 3YP
Independent Examiner	<div></div> Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB

Trustees' Annual Report

The trustees present their Report and Accounts for the year ended 30 June 2024.

Structure, Governance and Management

Governing Document

The Garden of Evan was established as a charity on 9 June 2021 and is registered with the Office of the Scottish Regulator Charity No SC051030. The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution.

Key Management Remuneration

The key management personnel in the 2023-24 year were the board of trustees. No remuneration was received for this role as all board members give their time freely.

Trustee Recruitment and Appointment

There has been no new trustee recruitment or appointments in this period

Objectives and Activities

Charitable purposes

The Garden of Evan's purpose remains to raise funds to buy sensory educational toys and equipment for children in Scotland with sensory needs.

Charitable Activities

The Garden of Evan had two main charitable activities for the year. The charity held a Back at the Disco fundraising event on 29 September 2023 and the Great Scottish Fundraising event on 15 October 2023. From these fundraisers, some items were purchased for individual children and items were also bought to be added to our Garden of Evan Sensory Toy Library.

Financial Review

Reserves Policy

It is the policy of the charity to maintain unrestricted, free reserves at a level equivalent to three months running costs. Based on the year ended 30 June 2024, three months' ordinary expenditure amounts to £1,685 (2023: £2,302). At 30 June 2024, the charity held unrestricted reserves of £3,388. The trustees are satisfied that this policy is being met, and any excess unrestricted reserves will be used to further the charity's purpose.

The Garden of Evan
Report and Accounts for the Year Ended 30 June 2024

Trustees' Annual Report

Financial Review

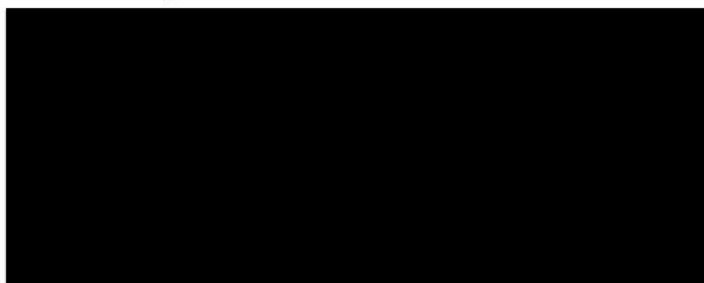
Financial Position

The charity generated a net surplus of £2,040 for the year ended 30 June 2024 (2023: £974).

At 30 June 2024 total reserves stood at £3,388 (2023: £1,348), with all of these being unrestricted.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



Independent Examiner's Report

Report to the trustees/members of	The Garden of Evan
Registered charity number	SC051030
Accounts of the charity for the period	1 July 2023 to 30 June 2024
Set out on pages	7 - 10

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement:

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's statement:

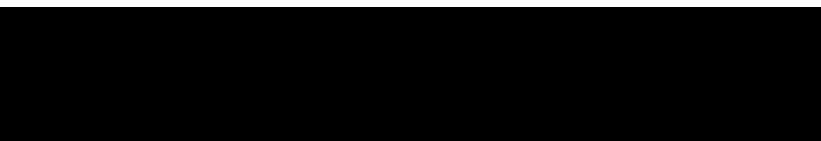
In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements to:

- keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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



Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

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Receipts and Payments Account

		<i>2024</i>	<i>2023</i>
		<i>Total</i>	<i>Total</i>
Receipts	<i>Notes</i>	<i>£</i>	<i>£</i>
Donations	3	8,762	10,181
Charitable Activities	4	19	-
		<u>8,781</u>	<u>10,181</u>
Payments			
Charitable Activities Costs	5	6,421	8,607
Support Costs	6	320	600
		<u>6,741</u>	<u>9,207</u>
Net Receipts/-Payments		<u>2,040</u>	<u>974</u>
<i>Funds Brought Forward</i>		1,348	374
Funds Carried Forward	8	<u>£3,388</u>	<u>£1,348</u>

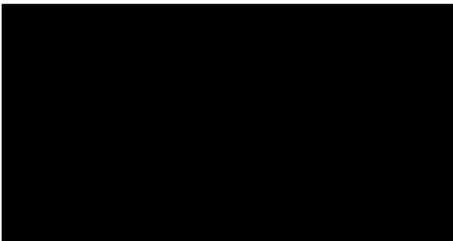
The notes on pages 9 - 10 form an integral part of these accounts.

All income and expenditure arose in the charity's general fund which is unrestricted.

Statement of Balances

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2023 Total</i>
Cash and Bank Balances	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Opening Cash and Bank Balances	1,348	-	1,348	374
<i>Surplus/-Deficit for the period</i>	2,040	-	2,040	974
Closing Cash and Bank Balances	3,388	-	3,388	1,348

Signed on behalf of the trustees:



Notes to the Accounts

1. General Information

The Garden of Evan ("the charity") is a SCIO (Scottish Charitable Incorporated Organisation) governed by its constitution. It was registered as a charity in Scotland (registered number SC051030) on 9 June 2021. Its registered address is 56 Monreith Road, Glasgow, G43 2NZ.

2. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3. Donations	<i>2024</i> <i>Total</i> <i>£</i>	<i>2023</i> <i>Total</i> <i>£</i>
Donations	<u>8,762</u>	<u>10,181</u>

4. Income from Charitable Activities	<i>2024</i> <i>Total</i> <i>£</i>	<i>2023</i> <i>Total</i> <i>£</i>
Book Sales	<u>19</u>	<u>-</u>

5. Charitable Activities Costs	<i>2024</i> <i>Total</i> <i>£</i>	<i>2023</i> <i>Total</i> <i>£</i>
Admin	126	-
Advertising	-	1,303
General costs	274	-
Sensory Toys	6,021	6,991
Website	-	313
	<u>6,421</u>	<u>8,607</u>

6. Support Costs	<i>2024</i> <i>Total</i> <i>£</i>	<i>2023</i> <i>Total</i> <i>£</i>
Accountancy - IE Fee	<u>320</u>	<u>600</u>

7. Related Party Transactions

The trustees received no remuneration or expenses in the year ended 30 June 2024 (2023: Nil).
During the year one trustee donated a total of £869 (2023: Nil).

The Garden of Evan

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Notes to the Accounts

8. Funds Analysis	Opening Balance 1 July 23	Receipts	Payments	Transfers	Closing Balance 30 June 24
Unrestricted					
General	1,348	8,781	(6,741)	-	3,388

Purposes of Funds

General	The unrestricted, 'free reserves' of the charity.
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