Charity registration number: 1199941

Olivia Sieff Foundation

Annual Report and Financial Statements

for the Year Ended 31 December 2025

WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Olivia Sieff Foundation

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9
Receipts and Payments Account	10
Statement of Assets and Liabilities	11
Notes to the Financial Statements	12 to 13

Olivia Sieff Foundation

Reference and Administrative Details

Chair	C M Sieff
Trustees	C M Sieff D C Fuller W L Bryant V C Wickins
Charity Registration Number	1199941
Principal Office	Tozers LLP (Ref JJE) Broadwalk House Southernhay West Exeter Devon EX1 1UA
Independent Examiner	Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ

Olivia Sieff Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Structure, governance and management

Trustee Report for 2025

The Olivia Sieff Foundation was set up as a legacy for our only daughter who was killed by a drunk driver in a hit-and-run in Cape Town on 30 January 2022.

Shortly before she died, Olivia had received an international modelling contract. Olivia had told her mother that she planned to use her raised profile and good fortune to champion abused, neglected and vulnerable children. When she was killed, the Olivia Sieff Foundation was immediately set up to pursue Olivia's aims.

The Olivia Sieff Foundation champions the assistance and protection of abused, neglected, abandoned or abducted children. This is a cause that was very close to Olivia's heart. The Foundation will continue the charity work she had planned and, in so doing, fulfil her intentions of making a difference to vulnerable children.

We are a global charity, registered with the Charity Commission for England and Wales (Charity number 1199941), and have a secondary registration as a NonProfit Company with the Companies & Intellectual Property Commission in South Africa (Registration number 202283117508).

The objectives of the Foundation are to relieve the needs of, and to advance in life, children and young people who are vulnerable or have experienced sexual, emotional, verbal or physical abuse and/or neglect, abandonment or abduction. This relief will be pursued in such ways as the charity trustees see fit, in particular, but not exclusively, by the provision of grants, in agreement with the Christian principles that underpinned Olivia's short life.

Our annual income is sourced from fundraisers, donations into our bank accounts (usually as a result of social media campaigns or to mark an important date relating to Olivia), regular giving and sales of branded merchandise.

To honour what would have been Olivia's 21st birthday, we launched the 21 Wishes fundraising campaign on our social media platform. For 21 days, starting on Olivia's birthdate of 5 December 2024, we revealed a wish from one of our 4 charities. In early 2025, we were able to distribute donations from this fundraiser to our chosen charities.

We made the decision in mid-2025 to consult Estelle Oosthuizen on a monthly basis to oversee our social media and website maintenance. (Estelle set up our website in 2022 and has helped us with website maintenance and changes on an ad hoc basis since then.) Thanks to Estelle's skill in this area, we have exponentially increased our reach on social media, which has in turn affected incoming donations. Regular social media content keeps our Foundation top-of-mind and we have had a good response from our followers to donation challenges.

During October 2025, the Olivia Sieff Foundation hosted the EmpowerHer Event at our charity LIV Village Cape Town. This was part of an ongoing project aimed at fighting period poverty and empowering young women to reach their full potential. EmpowerHer was the vision of a teenage Canadian girl, Elizabeth Walton, who raised the funds for this project.

At the event, we brought together girls from the community for a day of inspiration, learning, and connection. Each participant received a self-care package including menstrual and hygiene products, giving them the tools to care for themselves with dignity.

Trustees' Report (continued)

In addition to this event, through the MENstruation Foundation in South Africa, we were able to sponsor a vending machine dispensing period products at a local school in an impoverished community.

During 2025, we worked hard to organise the inaugural Olivia Sieff Global Padel Tournament which was held in January 2026. It took considerable time and effort to set up a workable system for this event. We had a lot of help from friends in cities across the world. We will discuss the Padel tournament in our next Trustee Report as it falls into the next reporting period, but suffice to say that this was a success and we will be making it an annual fundraising event.

We continue to encourage regular monthly donations, in order to better predict our income going forward. We have a few more monthly donors this year, but we are still not having much success with regular donations. Encouraging regular giving remains a big focus going forward.

Throughout 2025, we continued to support 3 carefully picked charities:

1). Heartlands Baby Sanctuary

Heartlands, based in Somerset West in the Western Cape of South Africa, is a short-term residential safe care facility for up to 25 children. They provide individual specialised care and support to children in desperate need of protection from birth to 6 years old. Children are placed with a valid court order from the Children's Court. These are children who have been abandoned, abused, neglected, orphaned, ill and / or have moderate disabilities.

As a result of our 21 Wishes Campaign, we donated R15,000 to cover equipment, toys and games for the new building. We also donated R46,320 to Heartlands' Adopt-a-Cot program, to cover the shortfall in funds to support two babies for a year.

Trustees' Report (continued)

In February 2025, at the opening of the Olivia Sieff Foundation-funded building that houses an indoor play centre and 2 new therapy rooms, we announced that we were committing a further R150,000 to renovate and extend the outdoor playground in front of the building.

The new playground will have a range of new equipment, including astro-turfs with a mini soccer pitch, mini basketball area to shoot hoops, a road track complete with road signs and scooters, swings, jungle gyms, a tyre tower and a Wendy house, amongst other fun activities.



Trustees' Report (continued)

2). LIV Village Early Childhood Development Centre

LIV Cape Town is an Early Childhood Development centre in the impoverished community of Fisantekraal in the Western Cape, South Africa. They hope to break the cycle of inequality in this community and create a brighter future for generations to come.

As a result of our 21 Wishes Campaign, we donated R30,000 to cover items on LIV Cape Town's wish list. These included a gate motor, a kettle, a colour printer, amongst others.

As mentioned previously, we held the EmpowerHer period poverty event in October 2025 at LIV Cape Town, which was attended by 166 girls. The day was filled with energy, laughter, and learning— a powerful reminder that when we unite for a shared purpose, we can create lasting change in the lives of young women.



3). Sue Gray, Temporary safe-care mother

Sue spent years abroad as a missionary and worked with both babies and children in various capacities from being a night nurse and doula to a facilitator. Once back in Cape Town, Sue registered with an adoption agency as a temporary safe care mother / kanga mother and she received her first baby in November 2019. Since then, Sue has cared for 10 babies. Sue adopted the 10th baby in her care, Levi David Gray. Levi has had multiple medical issues but Sue, with her strong faith and unconditional love, is the perfect mum.

The Foundation has helped Sue Gray by paying for the costs of her legal adoption of baby Levi, who was the 10th baby in her care.

In early 2025, as a result of fundraising from our 21 Wishes Campaign, we donated a cash sum of R25,000 to cover medical costs for Levi.



Trustees' Report (continued)

Financial review

During the year, the charity received donations totalling £9,542 (2024: £32,187). As as 31st December 2025, the charity held cash funds of £80,349 (2024: £90,358).

Plans for future periods

In the year ahead, the Olivia Sieff Foundation aims to continue its support to its chosen charities and hopes to help one or two new ones.

As a voluntarily run organisation, with no salaries and minimal operational costs, most of the funds raised are channeled directly to the children and initiatives we support.
Please refer to our website: www.oliviasieff.org

Please click here to watch the latest video update on the Foundation's work:
https://www.youtube.com/watch?v=Ndta5cljT_Q&t=5s

We remain humbled by the support that we receive from our many donors and are grateful to them for helping us to help others in Olivia's name.

I would like to thank my fellow trustees, Vanessa Wickins, Wendy Bryant and Deborah Fuller for another year of helping to guide the Foundation's work.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements 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 of the charity for that period. In preparing these financial statements, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 27/10/2026 and signed on its behalf by:

Christine Sieff

.....

C M Sieff
Chair and Trustee

Olivia Sieff Foundation

Independent Examiner's Report to the trustees of Olivia Sieff Foundation

I report to the trustees on my examination of the accounts of Olivia Sieff Foundation for the year ended 31 December 2025.

Responsibilities and basis of report

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

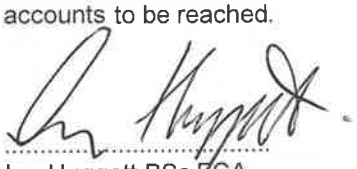
I report in respect of my examination of the Olivia Sieff Foundation 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Olivia Sieff Foundation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

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.



Ian Huggett BSc FCA
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 27 October 2026.

Olivia Sieff Foundation

Receipts and Payments Account for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Receipts:				
Donations and legacies	2	10,203	10,203	40,137
Sales	3	725	725	448
Investment income	4	103	103	147
Total receipts		11,031	11,031	40,732
Payments:				
Fundraising costs		-	-	(9,639)
Cost of goods sold		(1,676)	(1,676)	(1,566)
Direct costs		(1,539)	(1,539)	(3,680)
Bank charges		(330)	(330)	(402)
Stripe fees		(45)	(45)	(312)
Currency rates		740	740	(1,473)
Travel and subsistence		(78)	(78)	(935)
Website costs		(145)	(145)	-
Printing, postage and stationery		(133)	(133)	(105)
Trade subscriptions		(629)	(629)	(471)
Charitable donations		(15,174)	(15,174)	(57,982)
Advertising		(1,431)	(1,431)	(522)
Accountancy fees		(300)	(300)	(2,040)
Legal and professional fees		(300)	(300)	(300)
Total payments		(21,040)	(21,040)	(79,427)
Net payments		(10,009)	(10,009)	(38,695)
Cash brought forward		90,358	90,358	129,053
Cash carried forward	6	80,349	80,349	90,358

All of the charity's activities derive from continuing operations during the above two periods.

Olivia Sieff Foundation

(Registration number: 1199941)
Statement of Assets and Liabilities as at [31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		80,349	90,358
Unrestricted income funds			
Unrestricted funds		80,349	90,358

The financial statements on pages 10 to 13 were approved by the trustees, and authorised for issue on 27/10/2026 and signed on their behalf by:

Christine Sieff

.....

C M Sieff
Chair and Trustee

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Basis of preparation
Olivia Sieff Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared on the receipts and payments basis.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
All incoming resources are included in the statement of financial activities when the charity receives the income. The following specific policies are applied to particular categories of income:

Donations are received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received.

The value of services provided by volunteers has not been included.

Expenditure
Expenditure is recognised on a payments basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds £	Total 2025 £
Donations	9,542	9,542
Fundraising income	661	661
	10,203	10,203

	Unrestricted funds £	Total 2024 £
Donations	32,187	32,187
Fundraising income	7,950	7,950
	40,137	40,137

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

3 Income from other trading activities

	Unrestricted funds £	Total 2025 £
Sales	725	725
	725	725

	Unrestricted funds £	Total 2024 £
Sales	448	448
	448	448

4 Investment income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Bank interest receivable	103	103	147

5 Staff costs

No salaries or wages have been paid to employees, including the trustees, during the year.

6 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
Unrestricted Funds	90,358	11,031	(21,040)	80,349

Unrestricted funds are used to further the objects of the charity, but are subject to no restrictions on their use within those objects.

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
Unrestricted Funds	129,053	40,732	(79,427)	90,358