

Charity no: 210563

EVA RECKITT TRUST FUND

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

EVA RECKITT TRUST FUND

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EVA RECKITT TRUST FUND

Legal and Administrative Information

The Trust was established under a declaration of Trust dated 16 May 1940

Charity Commission Registration number: 210563

The Trustees are appointed by the Trustees in accordance with Clause 19 of the Trust Deed dated 16 May 1940

| | |
|----------------------|---|
| Manager | David Birch |
| Principal Address | 44 Hambidge Lane Lechlade Glos. GL7 3BL |
| Bankers | CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ |
| Investment Managers | CCLA One Angel Lane London EC4R 3AB |
| Independent Examiner | Godfrey Wilson Limited 5 th Floor Mariner House 62 Prince Street Bristol BS1 4QD |
| Trustees | David Birch Anna Bunney Emma Holliday Meg Whittaker |

EVA RECKITT TRUST FUND

Trustees' Annual Report

The Trustees present their report together with financial statements for the year ended 31 December 2024.

The financial statements comply with the current statutory requirements, the Trust Deed, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (effective January 2019).

The financial statements have been prepared on a historic cost basis with the exception of investments which are valued at the date of the balance sheet.

Objects of the Charity

The Eva Reckitt Trust Fund was established under a declaration of Trust dated 16th May 1940.

On 2 April 2024 the Charity Commission agreed to a Scheme to modify some of the language and take into consideration new modes of educational materials and some causes of distress and hardship that were not included in the 1940 Trust Deed. The revised objects are given below and were used through 2024.

- a. The publication and distribution of books, papers or periodicals and all modern learning materials directed towards the extension and development of education amongst the poor and the general betterment of their conditions.
- b. The promotion and encouragement of research into problems affecting the poor and the conditions in which they live.
- c. The relief of poverty and distress amongst persons who suffer as a result of national, international or industrial unrest political or legal injustice tyranny oppression or persecution including domestic violence, climate change and gender orientation.
- d. The relief of poverty amongst persons who suffer hardship as a result of war.
- e. The support and encouragement of movements having as their object the betterment and welfare of the poor.

Trustees

David Birch
Anna Bunney
Emma Holliday
Meg Whittaker

Trustees are appointed by the surviving trustees upon the death or retirement of a trustee in accordance with Clause 19 of the 1940 Trust Deed as modified by the 1959 Deed of Variation. Each Trustee may nominate a replacement trustee who then, if not already known to the other Trustees, attends several Trustees' meetings as an ex officio member, and then the Trustees decide on whether to appoint the proposed person as a trustee.

Responsibilities of the Trustees

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees are members of the Charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity. The Trustees are responsible for making grants from the Trust funds in conformity with the Trust's objects given above.

Activities for the Public Benefit

The Trustees have continued to make grants within the objects of the Charity as stated above. A list of the 44 grants made during 2024 is included on pages 17 and 18 and details of the 7 largest

grants, which amount to 30% of the total value of the grants given in 2024, are given in Appendix A.

The Objects of the Trust are given above. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

The Trustees meet, usually quarterly, to discuss and agree matters affecting the Trust including its investments, financial statements and agree to make grants within the objects stated above. The Trustees also try and meet with a few of the main organisations that the Trust is helping to finance each year.

Requests for grants from the Trust are received in three main ways:

- Unsolicited requests from other charities and individuals, largely arising from the Trust's entry in the Charity Commissioner's web site and the Directory of Grant Giving Trusts.
- The Trust has supported a number of charities for a considerable period of years and requests are received from these for further funds.
- The Trustees themselves each have particular interests and are proactive between meetings in contacting organisations and charities within their areas of interest to see whether the trust can help such organisations.

At each of the meetings of the Trustees requests are considered and a unanimous decision reached as to which to support and how much grant to give each organisation.

The Trustees have a policy of generally not providing funds directly to individuals. This is because the Trustees do not have the resources to check the bona fides of such cases or to monitor the use of such grants. The exception to this is where individuals are known to the Trustees or contacts of the Trustees and whose requests comply with one of the Trust's objectives. The Trust does however support individual cases through other charities which are able to monitor the use of the funds.

Review of Financial Position

The financial statements for the year ended 31 December 2024 show an increase of expenditure over income of £14,851. After allowing for net gains on investments of £29,765, funds have increased by £14,914 in the year.

Reserves Policy

The Trust's investments are unrestricted. The Trust's investments are held in selected funds by CCLA Investment Management Limited (Registered in England No. 2183088). The funds are selected to achieve a balance between capital appreciation/depreciation and income. The Trustees as a grant making trust hold the reserves to provide income for grants and the withdrawal of capital to enable them to distribute an annual level of grants which provide for the sustainable continuation of the Trust and which is currently considered to be about £50k. CCLA

investments are highly ethical, one of the key reasons that the Eva Reckitt Trust has chosen CCLA for its investments.

Investments

The Trust holds its investments in several Funds held by CCLA. CCLA are specialist investment managers for charities, faith organisations, and local authorities that provide a range of funds designed specifically for charities and which is owned entirely by its charity, faith and local authority clients and managed exclusively for their benefit. CCLA Investment Management Limited is authorised and regulated by the Financial Services Authority.

The Trustees have arranged for CCLA to transfer the income from the investments held by CCLA quarterly to the Trust's current account for use in paying out as grants and expenses.

Risk Assessment

The Trustees have reviewed the major risks to which the Trust is exposed and are satisfied that systems are in place to mitigate the exposure to these risks.

The key risk to the Trust is a loss of income and growth from its investments which might not provide for the Trust's capital to maintain its real value and for income to provide for grants that the Trust wishes to provide. However, CCLA have over the years provided the Trust with consistent level of income and growth in the value of investments. Since the Trust only spends what we earn from our income and a small amount of sales of capital this does not constitute a major risk as the Trust has no long-term commitments and are able to adjust our expenditure accordingly and hence we are well able to continue as a going concern.

Approved by the Trustees on 30 September 2025 and signed on their behalf by

David Birch

David Birch
Manager and Trustee

THE EVA RECKITT TRUST FUND

INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS

I report to the Trustees on my examination of the accounts of the Eva Reckitt Trust Fund for the year ended 31 December 2024, as set out on pages 9 to 20.

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 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 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.

Dougal Howard

Dougal Howard ACA
For and on behalf of:
Godfrey Wilson Limited
5th Floor Mariner House
Prince Street
Bristol
BS1 4QD

Date: 30 September 2025

EVA RECKITT TRUST FUND

Statement of Financial Activities for the Year Ended 31 December 2024

| | Note | 2024 Total Funds £ | 2023 Total Funds Previous Year £ |
|---|------|--------------------------|---|
| Income from: | | | |
| Investments | | 34,108 | 33,869 |
| Donations | | 0 | 0 |
| Total income | | 34,108 | 33,869 |
| Expenditure on: | | | |
| Charitable activities | 4 | 48,959 | 40,828 |
| Total expenditure | | 48,959 | 40,828 |
| Net income/(expenditure) before gains and losses | | (14,851) | (6,959) |
| Net gains/(losses) on investment assets: | | 29,765 | 51,351 |
| Net movement in funds | | 14,914 | 44,392 |
| Reconciliation of funds: | | | |
| Fund balances brought forward | | 973,149 | 928,757 |
| Fund balances carried forward | 8 | 988,063 | 973,149 |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 8 to the accounts.

There was no restricted income or expenditure in either 2023 or 2024.

EVA RECKITT TRUST FUND

Balance Sheet as at 31 December 2024

| | Notes | 2024 | | 2023 | |
|---|-------|----------------|---|----------------|---|
| | | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Investments | 5 | 984,896 | | 970,131 | |
| CURRENT ASSETS | | | | | |
| Cash at Bank: | | | | | |
| Current Account | | 5,834 | | 3,685 | |
| COIF Charities Deposit | | 233 | | 233 | |
| | | <u>6,067</u> | | <u>3,918</u> | |
| CURRENT LIABILITIES | | | | | |
| Creditors - amount falling due within 1 year: | | | | | |
| Grants payable | 7 | (2,000) | | 0 | |
| Accountancy and Examiner's Fees | | (900) | | (900) | |
| | | <u>(2,900)</u> | | <u>(900)</u> | |
| Net Current Assets / (Liabilities) | | <u>3,167</u> | | <u>3,018</u> | |
| NET ASSETS | 8 | <u>988,063</u> | | <u>973,149</u> | |
| TOTAL CHARITY FUNDS | | <u>988,063</u> | | <u>973,149</u> | |

Approved by the Trustees on 30 September 2025 and signed on their behalf by

David Birch

David Birch
Manager and Trustee

EVA RECKITT TRUST FUND

Notes to the Financial Statements for the Year Ended 31 December 2024

1. Accounting Policies

a. Basis of accounting

The Eva Reckitt Trust Fund is an unincorporated charity registered in England and Wales. The registered office address is 44 Hambidge Lane, Lechlade, GL7 3BL.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Eva Reckitt Trust Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the Trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c. Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

d. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income is recorded when receivable and deemed unrestricted and available for distribution.

e. Expenditure and grants payable

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure on grants is recorded once the charity has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is earlier.

f. Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to the charitable activities on the basis that all resources and time are spent in this area. No significant resources are directed towards raising funds.

g. Investments

Investments are stated at market value at the balance sheet date. Realised and unrealised investment gains and losses that are made during the year are reflected in the Statement of Financial Activities. The types of investment are shown at note 5.

h. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

k. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l. Accounting estimates and key judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Asset valuation

As described in note 1(g) to the financial statements, investments are stated at market value at the balance sheet date.

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

2. Employees

The Trust has no employees.

During the year, 4 Trustees were paid fees totalling £400 (2023: £400, 4 Trustees) as permitted by the charity's Trust Deed. The Trustees also received reimbursed expenses totalling £239 (2023: £515, 4 Trustees), related to travel and subsistence.

3. Related party transactions

David Birch is also a Trustee of The WSUP Charity. In the year, Eva Reckitt Trust Fund made grants totalling £2,000 (2023: £nil) to The WSUP Charity. There were no amounts outstanding at either year-end.

There were no other related party transactions during the year.

4. Total expenditure

| | Charitable activities £ | Support & governance costs £ | 2024 Total £ |
|--|-------------------------------|---------------------------------------|-----------------------------|
| Grant payable (see note 6) | 46,945 | 0 | 46,945 |
| Administration and management: | | | |
| Insurance and Zoom Costs | 0 | 315 | 315 |
| Trustees' fees and expenses | 0 | 639 | 639 |
| Independent examiners fees | 0 | 900 | 900 |
| Bank charges | 0 | 160 | 160 |
| Sub-total | 46,945 | 2,014 | 48,959 |
| Reallocation of support and governance costs | 2,014 | (2,014) | 0 |
| Total Expenditure | 48,959 | 0 | 48,959 |

Governance costs for the year were £2,014 (2023: £2,278).

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

4. Total expenditure (continued)

| Prior Year Comparison | Charitable activities £ | Support & governance costs £ | 2023 Total £ |
|--|-------------------------------|---------------------------------------|-----------------------------|
| Grant payable | 38,550 | 0 | 38,550 |
| Administration and management: | | | |
| Insurance and Zoom Costs | 0 | 303 | 303 |
| Trustees' fees and expenses | 0 | 915 | 915 |
| Independent examiners fees | 0 | 900 | 900 |
| Bank charges | 0 | 160 | 160 |
| Sub-total | 38,550 | 2,278 | 40,828 |
| Reallocation of support and governance costs | 2,278 | (2,278) | 0 |
| Total Expenditure | 40,828 | 0 | 40,828 |

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

5. Investments

| | Holding | Value £ |
|--|----------------|--------------------|
| COIF Charities Ethical Investment Fund | 108,777.1800 | 336,404 |
| COIF Global Equity Fund | 118,410.9895 | 348,981 |
| COIF Charities Property Fund | 285,520.69 | <u>299,511</u> |
| | | 984,896 |

Summary:

The Movement in Market Value in the year was:

| | |
|---|----------------|
| Market value at 1 January 2024 | 970,131 |
| Disposals proceeds | (15,000) |
| Net gain / (loss) during the year | <u>29,765</u> |
| Market value at 31 December 2024 | 984,896 |

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

6. Grants payable to institutions

Notes

*See further description in Appendix A

Object A

| | |
|--------------|--------|
| Computer Aid | £1,000 |
|--------------|--------|

Object B

| | |
|-------------------------------------|--------|
| Aspire Africa | £1,045 |
| Institute of Technology, Hyderabad* | £2,000 |

Object C

| | |
|----------------------------|--------|
| Prisoners of Conscience | £1,000 |
| Helen Bamber Foundation* | £2,000 |
| Reaching the Unreached | £1,000 |
| Glenthorne Rest House | £1,000 |
| Newcastle Women's Aid | £700 |
| CLASS | £1,500 |
| Children on the edge | £1,000 |
| Conciliation Resources* | £2,000 |
| Music Action International | £1,000 |
| Food Blessed, Lebanon | £1,500 |

| | |
|------------------------|----------------|
| Carried Forward | £16,745 |
|------------------------|----------------|

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

6. Grants payable to institutions (continued)

| | |
|-----------------------------------|----------------|
| Brought Forward | £16,745 |
| | |
| <u>Object D</u> | |
| Medecins sans Frontiers* | £2,000 |
| East Kent Quakers | £1,000 |
| Amos Trust | £1,000 |
| Medical Aid to Palestinians | £1,000 |
| St John of Jerusalem Eye Hospital | £1,000 |
| | |
| <u>Object E</u> | |
| Healthy Living Projects | £1,000 |
| The WSUP Charity* | £2,000 |
| The Kambia Appeal | £1,000 |
| York Women's Counselling | £1,000 |
| Portsmouth Food Bank | £500 |
| Quaker Social Action | £1,000 |
| Off the Streets | £500 |
| Arise Foundation | £500 |
| Precious Sisters | £700 |
| Risha Education Centre* | £2,000 |
| Christmas Care Swindon | £500 |
| The People's Kitchen | £500 |
| Intercare | £500 |
| The Respite Association | £1,000 |
| Halcrow Foundation for Karuna* | £2,500 |
| Home from Hospital Care | £1,000 |
| Sofa Project | £500 |
| Scholarships for Street Kids | £500 |
| The Girls Network | £750 |
| TEMWA | £750 |
| Water Harvest | £1,000 |
| Sudden Productions | £1,000 |
| Workaid | £750 |
| Makhad | £1,000 |
| Sanmarga Trust, Sri Lanka | £1,250 |
| Stepney Bank Stables | £500 |
| | |
| Total | £46,945 |

EVA RECKITT TRUST FUND
Notes to the Financial Statements (Cont'd)
for the Year Ended 31 December 2024

7. Grants payable creditor

| | 2024 | 2023 |
|--------------------------|-----------------|-----------------|
| | £ | £ |
| Creditor brought forward | 0 | 0 |
| Expensed in the year | 46,945 | 38,550 |
| Paid in the year | (44,945) | (38,550) |
| | <hr/> | <hr/> |
| Creditor carried forward | 2,000 | 0 |

8. Movements in funds

| | At 1 January 2024 £ | Income £ | Expenditure £ | Gains / losses £ | At 31 December 2024 £ |
|---------------------------|------------------------------|-------------|------------------|------------------------|--------------------------------|
| Unrestricted funds | | | | | |
| General funds | 973,149 | 34,108 | (48,959) | 29,765 | 988,063 |
| | | | | | <hr/> |
| Total funds | 973,149 | 34,108 | (48,959) | 29,765 | 988,063 |

Prior Period Comparative

| | At 1 January 2023 £ | Income £ | Expenditure £ | Gains / losses £ | At 31 December 2023 £ |
|---------------------------|------------------------------|-------------|------------------|------------------------|--------------------------------|
| Unrestricted funds | | | | | |
| General funds | 928,757 | 33,869 | (40,828) | 51,351 | 973,149 |
| | | | | | <hr/> |
| Total funds | 928,757 | 33,869 | (40,828) | 51,351 | 973,149 |

All funds were held in unrestricted funds at 31 December 2024 and 2023.

9. Financial instruments

| | 2024 | 2023 |
|---|----------------|---------|
| | £ | £ |
| Financial assets measured at fair value | 984,896 | 970,131 |

Financial assets measured at fair value comprise CCLA investments.

APPENDIX A – DETAILS OF THE LARGER GRANTS MADE

- 1. Institute of Technology, Hyderabad, India (£2,000, object B)**

This grant was provided to enable the Institute to undertake a series of tests on the evaporation Pond adjacent to the site of the Bhopal industrial accident to determine the level of toxic pollutants in the pond in order to be able to advise the local population on the toxicity of the pond as it is currently being used for bathing, fishing and to grow crops.
- 2. Helen Bamber Foundation (£2,000, object C)**

A further unrestricted grant to this organisation that provides medical and legal assistance to those that have been affected by torture.
- 3. Conciliation Resources (£2,000 object C)**

Unrestricted grant provided to Conciliation Resources to assist them with their work in bringing together communities in dispute to enable peaceful resolutions.
- 4. Médecins sans Frontieres MSF (£2,000, object D)**

The ERT has continued to provide an annual unrestricted grant to Medecins sans Frontiers to assist them with their amazing work in areas devastated by war and natural disasters.
- 5. The WSUP Charity (£2,000, object E)**

An unrestricted grant to this charity that works with Water and Sanitation for Urban Populations to bring domestic water supply, sanitation and health education to peri urban communities in major cities in Africa and Asia.
- 6. Risha Education Centre (£1,500 and £500, object E)**

A further unrestricted grant to this small school in a poor area in Nairobi, Kenya to help with staff salaries and other costs.
- 7. Halcrow Foundation (£2,500, object E)**

The first part of a multi year project to work with the Halcrow Foundation to provide funds to the British Charity Karuna to fund a project designed to improve midwifery care in a remote rural area of Nepal.