



REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2020

REGISTERED CHARITY NUMBER – 1163111

FOREWORD FROM THE CHAIR AND CHIEF EXECUTIVE OFFICER

Mike Clarke (Founder and
Chair of Board)

Ben Heaven Taylor
(Chief Executive Officer)



This year was bookended with devastating outbreaks of infectious disease. In April 2019, Ebola was running riot in the eastern Democratic Republic of Congo. By the end of March 2020, COVID-19 had started to affect almost every country on earth. Evidence Aid was there throughout, working to enable access to high-quality research so that decisions could be taken based on the best available evidence.

This year has reminded us – if we needed reminding – that infectious diseases remain a leading source of global disaster risk, wherever and whoever we might be. It also brought the need for research evidence and its appropriate use into the foreground of political decision-making and public consciousness as never before.

In 2020, we can no longer be in any doubt that the timely provision of robust, usable evidence is a vital public good. In the context of the worst global public health disaster of recent times, there has been a compelling need for high-quality, timely evidence synthesis to meet unprecedented demand from decision-makers. Without such synthesis, they have little or no hope of coping with tens of thousands of scientific articles and they also need help to distinguish between high quality, robust evidence products and poor-quality, biased research that could lead to the wrong decisions being made.

Yet, evidence syntheses and their communication in the context of disasters remains critically under-funded by research bodies, multilateral donors and governments. If the global community is to become more resilient to disasters, including infectious disease outbreaks in the future, this must change.

Through 2019 and 2020, Evidence Aid has continued to respond and fulfil a vital function with minimal resources. We are proud of what Evidence Aid has achieved, but we could do so much more. We hope that in the year to come Evidence Aid can find the funding we desperately need to help continue our live-saving work.

Thank you.

WHO WE ARE

Even before the COVID-19 pandemic and its associated measures, disasters and emergencies were affecting tens of millions of people every year, destroying lives and livelihoods. To cope with these crises, it is vital that those involved in delivering aid have access to the best available evidence to guide their actions. The right information, in the right form, in the right hands, can save lives.

Aid agencies work hard to ensure that they deliver the best possible interventions but it is often difficult to keep on top of the latest developments in research and evaluation. Not all research is readily accessible, or even published, and the implications of research for practitioners are not always clear.

Working before, during and after emergencies, Evidence Aid strives to ensure that decision-makers in disasters and other emergencies have access to up-to-date evidence, presented in clear, simple formats, so that they can design and deliver cost-effective interventions that will save lives and livelihoods.

OUR VISION

Loss of life and livelihoods in disasters is minimised through the delivery of effective disaster risk management and response.

OUR PURPOSE

Before, during and after disasters, the best available evidence is used to design interventions, strategies and policies to assist those affected or at risk.

More information on our approach to achieving change can be found in our strategy, available via our website (evidenceaid.org/who-we-are).

EVIDENCE AID IN NUMBERS



10 high-quality collections of research evidence published on www.evidenceaid.org



39,000 people accessed our website resources in 2019-20 ...

39% more than in 2018-19



Updated/revised collection on **Ebola**, plus a new collection on **COVID-19** launched in March 2020

ACHIEVEMENTS AND PERFORMANCE

This year was Evidence Aid's fourth as an independent charity and it was an important one for Evidence Aid's continuing development. Evidence Aid continued to build its profile as a credible and authoritative voice on evidence-based humanitarian decision-making.

Evidence Aid works to achieve its vision and purpose by working towards the following three outcomes:

OUTCOME 1: Enhanced availability and accessibility of high-quality, usable evidence

OUTCOME 2: Enhanced responsiveness of research to the needs of those making decisions about disasters

OUTCOME 3: Skills, behaviours, attitudes, decision-making structures and incentives support evidence-based action in disasters

OUTCOME 1: Enhanced availability and accessibility of high-quality, usable evidence

Reach and response

Once again, Evidence Aid increased its reach in 2019-20. Our website was accessed by 39,000 unique users over the 12 months, compared to 28,000 in the year ending 31 March 2019.

This increased audience can be ascribed to a number of factors, including the website revamp in 2018 which improved findability and searchability. Our on-going partnership with Translators Without Borders to translate summaries into Spanish and French also continued to increase our hispanophone and francophone audiences, and our most visited resource in 2019 was in Spanish.

Our revised and re-launched collection on Ebola proved popular. The collection was picked up and promoted by several stakeholders, including the WHO Africa (AFRO) regional office and WHO/Africa Index Medicus.

In March 2020, the launch of our new collection on COVID-19 provided a significant boost to the number of visitors to the website. In that final month of this financial year alone, the COVID-19 collection accounted for 14,000 users and over 30,000 views (20% of the year's total).

Evidence Aid also increased its reach on social media, reaching 3,900 followers on Twitter by the end of the year: up 40% on the previous year.

Evidence collections updated or produced in 2019/20 included:

- Ebola (<http://www.evidenceaid.org/ebola/>)
- COVID-19 (<https://evidenceaid.org/evidence/coronavirus-covid-19>)

OBJECTIVE 2: Enhanced responsiveness of research to those making decisions about disasters

Evidence Aid continued to work with actors responding to disasters and emergencies to ensure that our work is responsive to their needs. This objective is intertwined with building reach (described above). However, it also relates to our activities to build skills and understanding around robust evidence, systematic reviews and evidence-based decision-making, and our engagement with key 'influencers' both individually and via groups, networks and seminars (see below).

Our blog series (www.evidenceaid.org/news/blog-series) offers an opportunity to amplify the work of 'evidence champions' within the sector, and we have strong

relationships with many such individuals. We published 10 new blogs in the 12 months to 31 March 2020.

Response to COVID-19

As news of the Wuhan outbreak of what became known as COVID-19 started to spread in December 2019 and January 2020, Evidence Aid began to consult with our stakeholders as to how best we could contribute to the fight against the disease. It was clear that there was an important role for Evidence Aid in facilitating free and open access to high-quality research. The WHO quickly identified information overload and 'fake news' as critical issues affecting the pandemic. Clear, accessible and timely summaries of the available evidence were recognized as vital to facilitate the decision-making process in response to the pandemic.

Evidence Aid therefore established a new format for our evidence summaries. These were made shorter and more standardised in layout. We decided that our 150-200 word summaries of the evidence on interventions that might be used to prevent or treat COVID-19, and to cope with the effect of the pandemic on other areas of health and health care would focus on: 1) a brief overview of the topic; 2) a summary of the systematic review; 3) what works; 4) what doesn't work; and 5) what's unproven.

Evidence Aid was amongst the first humanitarian actors to respond to COVID-19. This was recognised as early as February 2020, when the head of WHO's Disaster Risk Management and Resilience Unit thanked us for our contribution. By the end of March 2020, we had published our summaries for some 80 systematic reviews.

Evidence Aid were able to respond quickly in large part due to support from the H2H Fund, with funding from UK aid from the UK government; but mostly because we could draw on our extensive network of volunteers who contributed a tremendous amount of their time to find relevant systematic reviews and create the targeted summaries.

OBJECTIVE 3: Skills, behaviours, attitudes, decision-making structures and incentives support evidence-based action in disasters

Evidence Aid continued to engage actively with our partners to build support for evidence-based decision-making in disasters and emergencies.



As members of the core group of the UN WHO Thematic Platform for Health Emergencies and Disaster Risk Management Research Network (TPRN), our Chief Executive Officer, Ben Heaven Taylor, attended a key agenda-setting meeting in Kobe, Japan in October 2019 (see photo). Following this meeting, Evidence Aid has continued to engage in the TPRN, and contributed a chapter to their 2020 publication, WHO Guidance on Research Methods for Health-EDRM, for which our Chair, Mike Clarke, acted as lead technical editor.

Quality of partnerships

Alongside reach, Evidence Aid works to achieve impact on humanitarian practice through developing high-quality, high-impact partnerships with 'influencers' in the humanitarian sector.

Partnership is fundamental to our strategy for achieving impact. Evidence Aid works with 'influencer' organisations and individual evidence 'champions' to deliver high-quality evidence products, including publications, evidence collections, events, blogs etc. These products will be better, more useful and will have a higher chance of uptake within the sector if they are produced with and by humanitarian actors themselves, which is why these partnerships are so important.

Evidence Aid continued to develop our partnerships in 2019-20, most particularly with Translators Without Borders, Oxford Pharmagenesis, the Pan-American Health Organisation, WHO and the H2H Network.

In May 2019, Evidence Aid and the Pan American Health Organisation (PAHO) signed a Memorandum of Understanding. This builds on our long history of collaboration and formalized an intention to work together to produce and promote high-quality research to support evidence-based decision-making across the Americas. With the declaration of COVID-19 as a pandemic in early 2020, Evidence Aid and PAHO worked closely together to produce and promote Evidence Aid summaries of systematic reviews for use across the region, with all summaries being translated into Spanish and Portuguese.

Financial sustainability

Evidence Aid has continued to develop our policies, structures and processes as an independent charity during 2019-20.

This work helped in February 2020 when Evidence Aid received our first grant from UK aid, via the H2H Network, for the work on COVID-19. The H2H Network (which stands for 'humanitarian-to-humanitarian' network) consists of approximately 50 organisations that work to provide high quality and integrated services to support other humanitarian responders.

h — h
H2H Network
Humanitarian
Action Support

In addition, Evidence Aid is fortunate to have enjoyed support from Oxford PharmaGenesis, an award-winning, independent global health science consultancy, providing communications services to the healthcare industry, professional societies and patient groups. In 2020, Oxford PharmaGenesis selected Evidence Aid as its charity partner.



In general, raising the funds needed to sustain our work remained a key challenge for Evidence Aid in 2019-20. While the reasons for this are complex and varied, a significant part of the problem stems from Evidence Aid's position within a funding market which is overwhelmingly focused on supporting a) new primary research and b) operational delivery in humanitarian contexts. While we will continue to seek funding from both statutory (government) and private (foundation) donors, Evidence Aid has to a) live within limited means for the immediate future and b) explore innovative avenues for generating revenue, aside from grants.

THE YEAR AHEAD

At Evidence Aid, we work hard to deliver the greatest impact with the least possible expenditure of resources. Looking to the future, we want to:

- Continue to support the global response to the COVID-19 pandemic with clear, accessible summaries of robust evidence
- Create and continually improve evidence collections covering key disaster risks and extend our new format for summaries to these areas
- Continue to engage with decision makers across the disaster and emergency response community to build understanding and appreciation of high-quality evidence to underpin decision-makers

With more resources, we could do much more and do it better. In particular, we want to:

- Enhance our on-line portal and other digital tools to make our resources available to a wider range of actors worldwide, particularly in low- and middle-income countries
- Expand our partnerships with organisations based in disaster-affected countries, to bring high quality research resources and their impacts to the people who need it most
- Build a 'help-desk' function accessible to humanitarian actors working in emergency settings to help them design, evaluate and deliver better interventions.

To make these important changes to ensure the use of an evidence-based approach and to deliver improved outcomes for those in greatest need, we need to grow our income. We have a range of tailored proposals for each area of our work to illustrate what this funding will achieve.

On an on-going basis, it would take 6 to 12 months and cost between £50,000 and £100,000 to create a thematic evidence collection. It then costs around £20,000 per year to maintain the collection, so that it remains up-to-date.

We want as many people to use these resources as possible, so we produce and maintain them free at the point of access. But their creation is not free. We can only continue to build, provide and maintain our resources through the generous support of donors.

We are always looking for partners and volunteers to help us realise our vision. If you would like to work with us, help us raise the funding we are seeking, or introduce us to benefactors or organisations that might be able to do so, we would like to hear from you.

If you can help us achieve our vision, please contact us (callen@evidenceaid.org).

STATUTORY REPORT AND FINANCIAL STATEMENTS

Evidence Aid is registered as a Charitable Incorporated Organisation with the Charity Commission for England and Wales under charity number 1163111.

In this document, the Trustees present their statutory report together with the financial statements of the charity for the year ended 31 March 2020. The Trustees' report has been prepared in compliance with the Charities Act 2011, the Charities and Social Investment Act 2016 and is also a Directors' Report as required by Section 415 of the Companies Act 2006.

CURRENT LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1163111
REGISTERED OFFICE	St Albans House, 57-59 Haymarket, London SW1Y 4QX, United Kingdom
OPERATIONAL OFFICE	58 Blandy Avenue, Southmoor, Abingdon OX13 5DB, United Kingdom.
BOARD OF TRUSTEES	Professor Michael Joseph Clarke (Chair) Lady Deborah Dixon (Treasurer) Dr Philip Davies Ms Susan Wolstenholme Mr Michael Stone
KEY MANAGEMENT PERSONNEL	Ben Heaven Taylor (Chief Executive) Claire Allen (Programme Operations Manager) Jane Higgins (Office Manager)
BANKERS	Barclays Bank, 1 Churchill Place, London E14 5HP, United Kingdom

ACCOUNTANTS

Inca Accountants Ltd, Central Office, Cobweb Buildings, The Lane, Lyford, OX12 0EE, United Kingdom

TRUSTEES' TERMS OF OFFICE

NAME	ROLE	DATE APPOINTED	END OF INITIAL TENURE	REAPPOINTED UNTIL
Michael Joseph Clarke*	Trustee (Chair)	12 08 2015	11 August 2019*	11 August 2022**
Deborah Mary Dixon*	Trustee (Treasurer)	12 08 2015	11 August 2019*	11 August 2022**
Philip Davies*	Trustee	12 08 2015	11 August 2019*	11 August 2022**
Sue Wolstenholme	Trustee	21 01 2016	20 January 2019	20 January 2022
Michael Stone	Trustee	11 05 2016	10 May 2019	10 May 2022

All Trustees were re-appointed for a further three-year term at a meeting of the Board of Trustees on 3 April 2019.

* Denotes founding trustee.

STRUCTURE AND GOVERNANCE

Governing document

Evidence Aid was formally constituted as a Charitable Incorporated Organisation on 12 August 2015. The governing document of Evidence Aid is the Constitution.

Appointment of trustees

Evidence Aid's first three Trustees (see above) were appointed in August 2015 for an initial term of four years. All other trustees serve for three years and may be re-elected for a second consecutive term. Trustees are appointed by a resolution passed at a properly convened meeting of Trustees. In selecting individuals for appointment as Trustees, the Trustees take account of the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation. A prioritised list of skills required from Trustees was approved at the 11 January 2016 Board meeting, and the Board membership is reviewed each year.

Organisation of the Board

Under the provisions of the Constitution, the Board must comprise a minimum of 3 and maximum of 15 Trustees. Throughout 2019-20, the Board consisted of 5 Trustees. Currently, aside from the offices of Chair and Treasurer, there are no further specialised roles or committee structures within the Board.

The Board used to meet on a quarterly basis, but this was changed to monthly in January 2020. They also meet annually for the AGM, which usually runs consecutively with a regular meeting. Minutes of the meetings are agreed and shared between all members of the Board. In 2018, the Trustees developed a draft Roles and Responsibilities. This highlights key areas of Board responsibility, key skills and competencies required by the organisation and outlines future Board development.

An annual declaration of interest statement is made by Board members, the results of which are formally documented.

Organisational structure

The Board of Trustees governs Evidence Aid.

Evidence Aid's Chief Executive Officer, Ben Heaven Taylor (from 4 June 2018), has overarching responsibility for the day-to-day management of the organisation with objectives set by the Board of Trustees. He reports to the Chair of the Board of Trustees.

The Programme Operations Manager, Claire Allen, is responsible for developing and implementing the organisation's programme activities. She reports to the Chief Executive Officer.

Pay policy for senior staff

The Board of Trustees are responsible for the overall direction and performance of the Charity. They delegate day-to-day implementation of this to the executive personnel.

No Trustee received remuneration during 2019-20. All Trustees give their time freely and are prevented from receiving payment for their services (other than reasonably incurred expenses) by the terms of the Constitution.

Staff pay is reviewed annually by the Board. As per NCVO guidelines on salary reporting, no staff member was paid in a salary band above £60,000 per annum.

Risk management

Evidence Aid has a corporate risk register which is maintained by the executive staff and reviewed by the Board of Trustees on a quarterly basis. Evidence Aid's overall risk management framework is reviewed annually.

OBJECTIVES AND ACTIVITIES

Legal objects

The legal objects of Evidence Aid are, for the public benefit, '(a) the advancement of health and the saving of lives particularly, but not exclusively, by improving the quality of humanitarian responses to victims of disasters, humanitarian crises (including situations of conflict) and other healthcare emergencies; (b) the promotion of the efficiency and effectiveness of charities and the effective use of charitable resources in the provision of humanitarian relief and assistance; and (c) the advancement of the education of the public and the promotion of research (and the publication of the useful results of such research) into effective responses to disasters, humanitarian crises and other healthcare emergencies.'

Mission of the Charitable Incorporated Organisation

Evidence Aid's mission is that, **before, during and after disasters, the best available evidence is used to design interventions, strategies and policies to assist those affected, or at risk.**

Public Benefit Statement

Evidence Aid exists for the public benefit to advance the quality of humanitarian response to those affected by disasters or humanitarian crises (including war) and major healthcare emergencies, through stimulating the supply and demand for evidence by decision makers. Evidence Aid packages evidence in ways relevant to those involved in responding to disasters and makes it accessible and free at the point

of use through an online portal. It also produces reports, provides training, runs events and produces communications.

The Trustees, in exercising their powers and duties, have complied with their duty under Section 17 of the Charity Act 2011. In shaping our strategy and planning our activities, the Trustees have taken into consideration the Charity Commission's guidance on public benefit, including guidance 'PB2: public benefit; running a charity'.

Pro-bono work and volunteers

Evidence Aid could not deliver its work without the support of our extensive group of volunteers. Amongst their many contributions in 2019-20, volunteers were involved in:

- Searching for and identifying evidence reviews, prioritising reviews to be summarised, drafting and finalizing evidence summaries and publishing these on the Evidence Aid website
- Dissemination of Evidence Aid's principles and outputs through presentations, blogs and articles
- Continued development and updating of collections of evidence such as that on 'Ebola' and preparation of the new special collection on COVID-19
- Supporting the publication and promotion of Evidence Aid's summaries via digital channels

Strategy

A revised strategy was agreed by Trustees in 2019. It is available on our website:

<https://evidenceaid.org/wp-content/uploads/2020/02/Strategy-Jan-2020-FINAL.pdf>

FINANCIAL REVIEW

Evidence Aid finished the year with a net deficit of £72,773.

Income for the year was £21,350. While this was below expectations, important new funding relationships were forged during this period with Oxford Pharmagenesis and H2H which will carry over into the financial year 2020-21.

Expenditure for the year was £94,123 compared to £140,070 in 2018-19. Expenditure on charitable activities was £91,417, representing 97% of total expenditure.

Due to continuing challenges in raising income, expenditure was minimised over the course of the financial year and Evidence Aid continues to monitor and manage routine expenditure. At 31 March 2020, total funds stood at £24,598 compared to £97,371 on 31 March 2019.

Financial policies

Evidence Aid has in place robust policies which cover reserves and financial authorisation limits. Each year, the Board reviews these policies and recommends changes where necessary to the Treasurer.

Reserves policy

Evidence Aid's reserves policy stipulates that the organisation must hold reserves equal to at least three months of operating expenses at all times. Finances were managed to ensure that we did not breach this limit. The aim of our Reserves Policy is to ensure sufficient funds are held to enable Evidence Aid to achieve its strategic aims and manage cash flow risk. The Reserves Policy also ensures that we can meet all our liabilities in the event that we are not successful in attracting sufficient resources to remain a going concern in the future.

Statement of fundraising ethics

Evidence Aid is fully committed to working within the Fundraising Regulator's Code of Fundraising Practice. In particular, we will not:

- Intrude unreasonably on any person's privacy.
- Use unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity.
- Place undue pressure on a person to give money or other property.

Our voluntary fundraising activities are currently very limited. We have therefore elected not to formally register with the Fundraising Regulator, nor do we currently report on our activities. As Evidence Aid develops its voluntary fundraising activities, we will keep this under review. If, at any point, it is proportionate to our level of public fundraising to participate fully in voluntary registration and reporting, we will do so.

Evidence Aid does not use third party fundraisers or agencies to approach members of the public. Evidence Aid does not approach individuals who have not given permission to be contacted. If individuals would like to donate, they are directed to our website (www.evidenceaid.org/donate).

In 2019-20, Evidence Aid received no complaints about fundraising activities it carried out.

Acceptance of donations

Evidence Aid's funding due diligence policy lays down the principles and standards by which Evidence Aid will employ in relation to donations, sponsorship or other forms of financial support. The two key principles underpinning the fundraising policy are that Evidence Aid will solicit contributions in such a way as to:

- Maintain Evidence Aid's impartiality and independence
- Support the prevention and alleviation of human suffering for those people in need, in cooperation with others, and assisted by the humanitarian and disaster risk reduction (DRR) sectors.

The policy stipulates that any donation or sponsorship amounting to more than 25% of Evidence Aid's total income for a given year must be approved by the Board.

Funds in deficit

There were no funds in deficit in the year.

Going concern

The Trustees, in preparing this report and reviewing the financial statements, are of the view that Evidence Aid is a going concern.

Investment policy

Evidence Aid has no investments other than one current account (sterling), an interest-bearing saver account (sterling), and a Euro current account. We may develop an Investment Policy in the future should this become necessary.

Statement of the Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and its accompanying financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation (CIO) and of the incoming resources and application of resources, including the income and expenditure of the CIO for that period. In preparing these financial statements, the Trustees have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on the 'going concern' basis.

The Trustees have maintained adequate accounting records, which disclose with reasonable accuracy at any time the financial position of the organisation, enabling them to ensure that the financial statements comply with the Companies Act 2006.

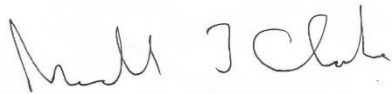
They have safeguarded the assets of the charitable company and taken reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to Independent Financial Examiners

As far as the Trustees are aware:

- There is no relevant information (financial or otherwise) of which the company's Independent Financial Examiners are unaware;
- The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant information (financial or otherwise) and to ensure that the organisation's Independent Financial Examiners are aware of that information.

Approved by the Trustees on 20 November 2020 and signed on their behalf by



Professor Michael Joseph Clarke

Chair of the Board of Trustees



Lady Deborah Mary Dixon

Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVIDENCE AID

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 19 to 27.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Evidence Aid 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 Evidence Aid'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 Evidence Aid 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 accounting 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.



Lesley Carson
Accountant
FCCA
Central Office – Cobweb Buildings
The Lane
Lyford
Oxon
OX12 0EE

17 December 2020

FINANCIAL STATEMENTS

EVIDENCE AID

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (including an income and expenditure account)

Notes	Year to 31 March 2020			Year to 31 March 2019			
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	
	Income and endowments from:						
2 (a)	Donations and legacies	7,506	-	7,506	2,233	-	2,233
2 (b)	Charitable activities	-	11,459	11,459	7,213	-	7,213
2 (c)	Investments	110	-	110	181	-	181
2 (d)	Other	2,185	-	2,185	77	-	77
	Total income	9,891	11,459	21,350	9,704	-	9,704
	Expenditure on:						
	Raising funds	-2,706	-	-2,706	-17,504	-	-17,504
	Charitable activities	-79,958	-11,459	-91,417	-122,476	-	-122,476
	Other	-	-	-	-	-	-
	Total expenditure	-82,664	-11,459	-94,123	-140,070	-	-140,070
	Net movement in funds	-72,773	-	-72,773	-130,366	-	-130,366
	Reconciliation of funds						
	Total funds brought forward at 1 April	97,371	-	97,371	227,737	-	227,737
	Total funds carried forward at 31 March	24,598	-	24,598	97,371	-	97,371

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2019 is shown in note 13.

Notes to the Financial Statements for the year ended 31 March 2020

1. Accounting Policies

Statement of compliance:

These financial statements have been prepared in accordance with *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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation:

Evidence Aid 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 notes.

Exemption from preparing a cash flow statement:

The charity opted to early adopt Bulletin I published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern:

The Trustees, in preparing this report and reviewing the financial statements, are of the view that Evidence Aid is a going concern.

Income and endowments:

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies:

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable:

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure:

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Evidence Aid

Notes to the Financial Statements for the year ended 31 March 2020

Raising funds:

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs:

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs:

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation:

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation:

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% straight line basis

Trade debtors:

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that they will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents:

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors:

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure:

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

Evidence Aid

Notes to the Financial Statements for the year ended 31 March 2020

2. INCOME AND ENDOWMENTS

	Year to 31 March 2020			Year to 31 March 2019		
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
a) Donations and Legacies						
Donations from individuals	4,596	-	4,596	2,233	-	2,233
Public donations	3,000	-	3,000	-	-	-
	7,596	-	7,596	2,233	-	2,233
b) Charitable activities						
Governments, institutional donors and other public authorities (i)	-	11,459	11,459	-	-	-
Primary purpose trading	-	-	-	7,233	-	7,233
	-	11,459	11,459	7,233	-	7,233
i) Governments						
United Kingdom - Foreign and Commonwealth Office	-	5,192	5,192	-	-	-
<i>(Received from H2H)</i>						
United Kingdom - Department for International Development	-	6,267	6,267	-	-	-
c) Investment income						
Interest receivable on bank deposits	110	-	110	181	-	181
d) Other						
Reclaimed expenses	2,185	-	2,185	-	-	-

Evidence Aid

Notes to the Financial Statements for the year ended 31 March 2020

3. EXPENDITURE

	Year to 31 March 2020			Year to 31 March 2019		
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
a) Raising funds						
Fundraising costs	2,706	-	2,706	12,594	-	12,594
Support costs	-	-	-	5,000	-	5,000
	2,706	-	2,706	17,594	-	17,594
b) Charitable activities						
Humanitarian	85,150	6,267	91,417	122,476	-	122,476
	85,150	6,267	91,417	122,476	-	122,476
4. STAFF COSTS						
Wages and salaries	63,639	5,685	69,324	91,798	-	91,798
Social security costs	2,713	326	3,039	5,892	-	5,892
Pension costs	3,967	256	4,223	4,721	-	4,721
Other staff costs	176	-	176	-	-	-
	70,495	6,267	76,762	102,411	-	102,411

5. EMPLOYEES

All employees

Year to 31 March 2020

3

Year to 31 March 2019

4

6. TRUSTEES EXPENSES

Trustees received no remuneration for their services. Trustee's expenses in 2019-20, which includes costs directly incurred by Trustees and amounts paid on their behalf by Evidence Aid, amounted to £998 (£1,071 in 2018-19).

7. AUDITORS REMUNERATION

Evidence Aid's annual income is below the threshold whereby a statutory audit is required.

Evidence Aid

Notes to the Financial Statements for the year ended 31 March 2020

8. TAXATION

The charity is a registered charity and is therefore exempt from taxation.

9. TANGIBLE FIXED ASSETS

	Furniture and equipment	Total
	£	£
Cost		
At 1 April 2019	1,619	1,619
At 31 March 2020	1,619	1,619
Depreciation		
At 1 April 2019	1,043	1,043
Charge for the year	409	409
At 31 March 2020	1,452	1,452
Net book value		
At 31 March 2020	167	167
At 31 March 2019	576	576

Evidence Aid

Notes to the Financial Statements for the year ended 31 March 2020

10. DEBTORS

Amounts falling due within one year	Year to 31 March 2020 £	Year to 31 March 2019 £
Prepayments	2,711	4,820
Amounts due from institutional donors	6,267	-
	8,978	4,820
11. CREDITORS		
Trade creditors	1,928	320
Other taxation and social security	949	2,813
Other creditors	4,567	5,113
Accruals	840	840
	8,284	9,086

Evidence Aid

Notes to the Financial Statements for the year ended 31 March 2020

12. FUNDS

	Year to 31 March 2020 £	Year to 31 March 2019 £
Unrestricted funds		
Balance at 1 April	97,371	227,735
Incoming resources	9,891	9,705
Resources expended	82,664	140,069
Balance at 31 March	24,598	97,371

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Year to 31 March 2020 £	Unrestricted Year to 31 March 2019 £
Tangible fixed assets	167	572
Current assets	32,715	105,885
Current liabilities	-8,284	-9,086
Total net assets	24,598	97,371