

Independent Examiner's Report to the Trustees of the

COGS PREPARES 4 LIFE CIO

I report on the accounts for the year ended 30th September 2021, which are set out on in this document.

Respective responsibilities of trustees and examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 43 (3) (a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43 (7) (b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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 view given by the accounts.

Independent Examiner's statement

In connection with my examination there is no matter that has come to my attention:

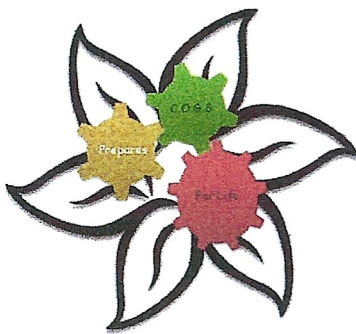
1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have 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.

Name: JOANNE HUNT

Qualification: FM AAT

MAS Associates
Chartered Certified Accountants
Spear House
Cobbett Road
Burntwood, Staffordshire
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Date: 24th March 2022



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COGS PREPARES 4 LIFE CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 SEPTEMBER 2021

COGS PREPARES 4 LIFE CIO

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COGS PREPARES 4 LIFE CIO

Section A - Reference and Administration Details

Charity Name: COGS Prepares 4 Life CIO

Charity Number: 1154296

Charity's Principal Address:

**Burntwood Memorial Community Association
Rugeley Road
Burntwood
Staffordshire
WS7 9BE**

Trustees

Laurel Cadman	Chairman/Secretary
Rebecca Flynn	Treasurer
Tracy Blakey	Trustee
William Griffiths	Trustee
Tony Wilkins	Trustee
Terrence Finn	Trustee
Ian Clark	Trustee
Vivienne Smart	Trustee
John Boyce	Trustee

COGS PREPARES 4 LIFE CIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

From: 1st October 2020

To: 30th September 2021

The Trustees presents it's report and financial statements for the year ending 30th September 2021.

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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).

Section B - Structure, Governance and Management

The charity is a Charitable Incorporated Organisation (CIO) which is governed by it's constitution registered with the Charity Commission on 21st October, 2013

The CIO advertises for new trustees through Support Staffordshire, Do.It.org, and on its website. The role of trustee is open to everyone over the age of 16 years old who has the purpose to bring enthusiasm and expertise to the board and would be most likely to further the purposes of the CIO. At each Annual General Meeting the trustees are required to stand down from their role and can be re-appointed by membership vote if they wish to stand for another term.

New charity trustees receive a copy of the constitution and any amendments made to it along with a copy of the charity's latest trustee's annual report and statement of accounts.

The board of trustees, which shall be a minimum of three with a maximum of twelve, administers the CIO whilst the members have voting rights on decisions that arise through the board. Membership of the CIO is open to anyone who is interested in furthering it's purposes.

All policies are reviewed on a regular basis, and new ones drawn up if necessary, and from next year onwards it will be mandatory to read, review and sign each policy annually, or more if needed.

Section C - Objectives and Activities

The object of the CIO is to develop the capacity and skills of the members of the socially and economically disadvantaged community of Staffordshire, and in particular Lichfield, Burtwood and Cannock in such a way that they are better able to identify and help meet their needs and to participate more fully in society. We specifically take on adults with learning disabilities.

The main activities that take place are the activities that our service users partake in which are learning gardening skills, woodwork skills, machine maintenance skills and independent living skills, which incorporates cooking skills. Some of these activities then benefit the public by offering a local venue to purchase plants, vegetables, and handmade woodwork products at a low price.

The trustees have paid regard to the guidance issued by the Charity Commission on public benefit and what activities the charity should undertake.

All the staff at COGS Prepares 4 Life CIO are permanent volunteers that are seconded from Cherry Orchard Garden Services CIC and work tirelessly with the service users to ensure activities are varied, educational and help forward their needs. We also have two temporary volunteers who have adapted very well to the environment and have helped bolster the support we can give to the service users. All volunteers have contributed tremendously towards fund raising by promoting the products the charity sells to the general public.

Section D - Achievements and Performance

This year saw a bumper performance in plant sales due to the fact that COVID-19 lockdowns and restrictions helped with public awareness of the charity through more local people and existing customers spreading the word, as well as us ensuring a bigger presence and awareness of our market stall, keeping it well stocked with plenty of variety and advertising it more on social media websites.

Throughout the year various projects were funded around the site including creating a reflection garden for the local breast cancer care group as a peaceful area they can come to and use to honour those who have passed away. The plant nursery was granted funding for concrete pads to be built under the wooden display stands to make the whole area more sturdier. Funding was also received to replace a very old and crumbling tool shed with a 8 x 10 superior shed, which the lads fully enjoyed kitting out and re-stocking.

All the service users have continued to refresh their skills throughout the year to ensure they can continue to use these transferable skills outside of the charity.

Section E - Financial Review

The charity has always aimed to hold a reserve of 3 months expenditure in unrestricted funds which would allow it to continue current activities while consideration is given to ways in which additional funds could be raised. The required level of reserves has been maintained throughout the year. The current amount required in reserves is £1500.

The charity's principal sources of funds in this financial year are:

Plant Sales

Woodwork Sales

Public Donations

National Lottery/Awards For All - (Accessible Grow Cook Eat)

Community Foundation/We Love Lichfield (Paint and Repair)

Groundworks

National Lottery Fund /Awards For All – (Covid Outreach)

The Yapp Charitable Trust - (Rent)

The Screwfix Foundation (New Greenhouse)

National Lottery Community Fund (Emotional and Wellbeing Support)

Community Foundation Emergency Grants - (Protecting COGS from Covid)

Foundation For Staffordshire – (Tools of our Future)

We Love Lichfield – (Healthy Living - Healthy Mind)

The expenditure of funds throughout the year have all supported the key objectives of the charity in many ways. The spending of funds on seeds and plants, new tools and machinery has ensured that the service users get to learn or refresh horticulture skills that are transferable, as well as providing locally sourced plants to the surrounding community. Funds spent on buildings and structures ensure that all belongings and property are maintained correctly to increase longevity of items.


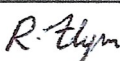
Section F – Optional Information

Although there have still been government restrictions related to the COVID – 19 Pandemic these haven't had as much impact on the CIO this year like it did last year. All service users are back to attending their normal days and all activities have been resumed except the cooking skills activities, which is being re-evaluated on how this can be restarted safely.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Laurel Cadman	Rebecca Flynn
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date 5/11/2021

COGS PREPARES 4 LIFE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 30TH SEPTEMBER 2021

Receipts/Income	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Comparison Total 2020
Income from:					
Donations/Funding		1321.95	15,005.00	16,326.95	14,973.13
Plants/Woodwork Sales		6973.58	2000.00	8974	4242
Total receipts/Income		8295.33	17,00.00	25,300.53	19,215.17

Payments/Expenditure	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
Expenditure on:					
Building and Office		900.26	-	900.26	-
Tools and equipment		-	1753.72	1753.72	-
Plants and Produce		2467.49	-	2467.49	-
Woodwork		1567.04	-	1567.04	-
Outreach Service		-	5000.00	5000.00	-
Outdoor Projects/Structures		-	14,037.39	14,037.39	-
Total Expenditure		4934.79	20,791.11	25,725.90	21,981.44

Net of receipts/(payments)	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
Net movement in funds		797.80	-1223.17	- 425	- 2766.27

Fund Balances	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
Cash Fund Balance at 30 th September 2020		4,786.64	8,474.20	13,260.84	16,027.11
Cash Fund balance at 30 th September 2021		5,584.44	7,251.03	12,835.47	13,260.84

Breakdown of Cash Funds	Unrestricted Funds 2021	Restricted Funds 2021
HSBC	5584.44	6924.02
FairFX Card/Account	-	327.01
Cash (Petty)	0.00	0.00

Total Cash Funds	5584.44	7,251.03
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The statement of financial activities includes all gains and losses recognised in the year.

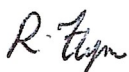
All income and expenditure derive from continuing activities.

COGS PREPARES 4 LIFE CIO

BALANCE SHEET AS AT 30TH September 2021

	Total	Prior Year
<u>Current Assets</u>		
HSBC Bank Balance	12,508.56	11,842.84
FairFX Card	327.01	288.00
Cash	0.00	1,130.00
Accounts Receivable	0.00	0.00
Prepayments	0.00	0.00
Total Current Assets	12,835.47	13,260.84
<u>Non-Current Assets</u>		
Fixed Assets	0.00	0.00
Investments	0.00	0.00
Total Non-Current Assets	0.00	0.00
<u>Current Liabilities</u>		
Accounts Payable	0.00	0.00
Deferred Income	0.00	0.00
Total Current Liabilities	0.00	0.00
<u>Non-Current Liabilities</u>		
Long Term Loan / Mortgage	0.00	0.00
Total Non-Current Liabilities	0.00	0.00
Total Net Assets (Assets Minus Liabilities)	12,835.47	13,260.84
<u>Represented By</u>		
HSBC - General Spending (Unrestricted)	1,350.66	4,786.64
HSBC - Plant Sales (Unrestricted)	4,221.10	0.00
HSBC - Woodwork Sales (Unrestricted)	12.68	0.00
Accessible Grow Cook Eat (Restricted)	206.96	2,775.26
Paint and repair (We Love Lichfield) (Restricted)	335.13	335.13
Groundworks (Restricted)	7.94	240.48
Covid Outreach (Awards For All) (Restricted)	159.00	123.33
The Yapp Charitable Trust (Restricted)	1,542.00	0.00
The Screwfix Foundation (Restricted)	5,000.00	0.00
Emotional and Wellbeing Support (NLCF) (Restricted)	0.00	5,000.00
Protecting COGS from Covid (Restricted)	0.00	0.00
Tools Of Our Future (Community Foundation for Staf (Restricted)	0.00	0.00
Healthy Living - Healthy Mind - We Love lichfield (Restricted)	0.00	0.00
Saving Water For The Future - Severn Trent (Restricted)	0.00	0.00
Leathersellers Foundation (Restricted)	0.00	0.00
The Edward Gostling Foundation (Restricted)	0.00	0.00

The financial statements were approved by the Trustees on: 5/11/21


Rebecca Flynn
Treasurer/Trustee