

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 2023 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:

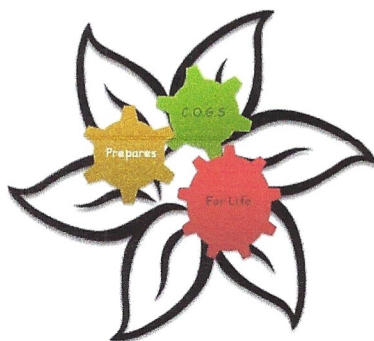
1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have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

Qualification: MAAT

MAS Associates Ltd
Chartered Certified Accountants
Spear House
Cobbett Road
Burntwood
Staffordshire
WS7 3GR
Tel: 01543 273 830

Date: 4th APRIL 2024



COGS Prepares 4 Life CIO
Burntwood Memorial Community Centre
Rugeley Road
Burntwood
Staffordshire
WS7 9BE
TEL: 01543 676443
After Hours: 07961 005 286
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<https://www.cogsprepares4lifecio.co.uk/>

Charity No: 1154296

COGS PREPARES 4 LIFE CIO

Trustees Annual Report For Year End: Sept 23

Charity Number: 1154296

Charity's Principal Address:

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

Trustees

Tracy Blakey	Chairman
Rebecca Flynn	Treasurer/Secretary
William Griffiths	Trustee
Vivienne Smart	Trustee
Sean Johnson	Trustee

COGS PREPARES 4 LIFE CIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

From: 1st October 2022

To: 30th September 2023

The Trustees presents it's report and financial statements for the year ending 30th September 2023.

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).

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, facebook 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.

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 learning gardening skills, woodwork skills, machine maintenance skills and independent living skills, which incorporates cooking skills. Some of these activities then benefit the wider public by offering a local venue to purchase plants, vegetables, and handmade woodwork products at a low price. Service users also benefit from having access to a purpose built classroom to learn Maths, English and IT skills by a specialist tutor provided by Cherry Orchard Garden Services CIC.

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 support members 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 three 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.

Achievements and Performance

This has been another exciting year for the charity with generous funding being awarded to us to purchase essential items that enable the service users to continue to learn and build on their skills.

We also received some grants that have helped us through the current cost of living crisis as costs of running the charity soared this year. This included a new small greenhouse due to our old one being totally inefficient, a grant towards gas bottles to heat the greenhouses, and 2 solar power stations to run small appliances in the greenhouses without having to use electricity.

We continued to run our Grow-Cook-Eat programme, with the addition of a funded new cooker and have put a slant on it this year where the public can benefit from seasonal growing as well by encouraging healthy eating, and formulating a healthy eating pack, complete with vegetables and recipe cards with ideas for the seasonal goods, which will be implemented over the coming winter season.

The Woodwork activities were enhanced by funding for new tools, and the Arts & Crafts activities that we introduced at the end of the last year has been slowly building itself up throughout the year, encouraging the service users to use fine motor skills on intricate designs and wild imaginations.

Funding to continue gardening activities included two donations towards compost and manure, greenhouse appliances and tools as well as fixtures and fittings.

We also welcomed two new service users this year who are already showing improvements in their skills and have settled in to the routine like they were destined to come to us, and who we look forward to watch flourish and thrive in their everyday endeavours.

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 used in this financial year are:

Plant Sales
Woodwork Sales
Arts & Crafts Sales
Public Donations (GASDS)
The HDH Willis 1965 Charitable Trust (New)
Pebbles/The Rank Foundation (New)
The Albert Hunt Trust
The David Solomons Charitable Trust
The Foyle Foundation (New)
The Yapp Foundation
The Percy Bilton Charity (New)
The Dumbreck Charity
We Love Lichfield – The Community Foundation (New)
The Rowlands Trust (New)
The Morrisons Foundation (New)
The Wolfson Foundation
The D'Oyly Carte Charity (New)
The Hedley Foundation (New)
The Blakemore Foundation (New)

The expenditure of funds throughout the year have all supported the key objectives of the charity in many ways.


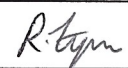
Section F – Optional Information

Due to an unfortunate timing of one funders payment, our accounts show a large deficit for this financial year, due to the large grant being paid on the last day of the last financial year, and then spent in the first few days of this financial year. This unfortunately shows for bleak reading, when in fact it is just a circumstantial oddity, giving a false reflection of our handling of the charity accounts.

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)	Tracy Blakey	Rebecca Flynn
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	30/01/24	



Receipts and payments accounts

CC16a

For the period
from

Oct-22

To

Sep-23

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Plant Sales	6,016	-	-	6,016	-
Woodwork Sales	3,269	-	-	3,269	-
Arts & Crafts Sales	219	-	-	219	-
GASDS Donation	234	-	-	234	-
Graveyard Maintenance	120	-	-	120	-
HMRC Gift Aid Claim	260	-	-	260	-
Cooking Fund		25		25	
Restricted Grants & Funding	-	17,784	-	17,784	-
Services	200			200	
Unrestricted Grants & Funding	632	-	-	632	-
Sub total (Gross income for AR)	10,950	17,809	-	28,759	67,044
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	10,950	17,809	-	28,759	67,044
A3 Payments					
Plant Fund Expenses	3,926	-	-	3,926	-
Woodwork Fund Expenses	1,873	-	-	1,873	-
Arts & Crafts Fund Expenses	263	-	-	263	-
Accounting Software	241	-	-	241	-
Advertising/Promotional	118	-	-	118	-
Equals Debit card Charges	6	-	-	6	-
Cooking Ingredients		735		735	
Greenhouse Decking		8,092		8,092	
Greenhouse Electrical Work		345		345	
Greenhouse Equipment		7,722		7,722	
Craft fayre Table Fees	20			20	
HSBC Bank Charges	79			79	
Kitchen/Cooking Equipment	-	1,190	-	1,190	-
Concrete Pad For ew Greenhouse		1,860		1,860	
New Small Greenhouse		6,953		6,953	
Office/GeeAdminiatriative Expenses	108			108	
Preperation of Accounts - 2021-2022	384	-	-	384	-
Rent	600	3,000		3,600	
Unapplied Cash Bill Payment Ecpenditure	-			-	
	20			20	
Sub total	7,598	29,897	-	37,495	55,463
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	7,598	29,897	-	37,495	55,463
Net of receipts/(payments)	3,352	- 12,088	-	- 8,736	11,581
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	13,673	2,008	-	15,681	11,581

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	HSBC Bank	12,969	1,999	-
	Petty Cash Arts & Crafts	57		
	Petty Cash Plants	67		
	Petty Cash Woodwork	463		
	Petty Cash General Spending	114		
	Petty cash - Restricted Cooking Fund		9	-
	Equals Top Up card	3	-	-
	Total cash funds	13,673	2,008	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

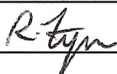
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

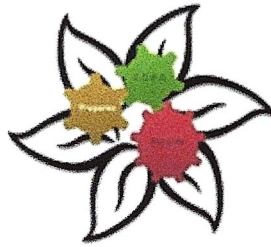
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	REBECCA FLYNN	30/01/24



Management Report

COGS Prepares 4 Life CIO
For the period ended September 30, 2023

Prepared on
24 October 2023

For management use only

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Financial Activities

October 2022 - September 2023

	Total
INCOME	
1. Plant Sales	6,016.08
2. Woodwork Sales	3,269.26
3. Arts & Crafts Sales	219.06
4. Gift Aid Small Donation Scheme (GASDS)	234.00
Graveyard Maintenance	120.00
HMRC - Gift Aid Claim	259.85
HSBC - Cooking Fund - Restricted	24.67
Restricted Grants & Funding	17,784.00
Services	200.00
Unrestricted Grants & Funding	632.01
Total Income	28,758.93
TOTAL	28,758.93
EXPENDITURES	
1. Plant Fund Expenses	3,925.83
2. Woodwork Fund Expenses	1,873.15
3. Arts & Crafts Fund Expenses	262.76
Accounting Software	241.20
Advertising/Promotional	117.81
Bank Charges - Equals Debit Card	6.00
Cooking Ingredients	735.02
Greenhouse Decking	8,092.26
Greenhouse Electrical Work	345.00
Greenhouse Equipment	7,722.03
HSBC - General Spending - Craft Fayre Table Fee	20.00
HSBC Bank Charges	79.22
Kitchen/Cooking Equipment	1,189.53
New Greenhouse Concrete Pad	1,860.00
New Small Greenhouse	6,953.00
Office/General Administrative Expenditures	107.95
Preparation of Accounts Fee - 2021-2022	384.00
Rent	3,600.00
Unapplied Cash Bill Payment Expenditure	-20.00
Total Expenditures	37,494.76
NET OPERATING INCOME	-8,735.83
NET INCOME/(EXPENDITURE)	£ -8,735.83

Balance Sheet

As of September 30, 2023

	Total
FIXED ASSET	
Total Fixed Asset	
CASH AT BANK AND IN HAND	
Arts & Crafts Fund - Petty Cash	57.46
Cooking Fund - Restricted Petty Cash	8.89
Equals Top Up card	2.84
General Spending & Donations Fund - Petty Cash	113.87
HSBC Bank Account	14,967.93
Plants Fund - Petty Cash	67.28
Woodwork Fund - Petty Cash	462.81
Total Cash at bank and in hand	15,681.08
NET CURRENT ASSETS	15,681.08
NET CURRENT ASSETS (LIABILITIES)	15,681.08
TOTAL ASSETS LESS CURRENT LIABILITIES	15,681.08
TOTAL NET ASSETS (LIABILITIES)	£15,681.08
CHARITY FUNDS	
Opening Balance Equity	24,416.91
Retained Earnings	
Surplus/(Deficit)	-8,735.83
Total Charity funds	£15,681.08