

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 2024 which are set out in this document.

Respective responsibilities of trustees and examiner

The Group/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 materials 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.....

Date...12th May 2025.....



Receipts and payments accounts

CC16a

For the period
from

Oct-23

To

Sep-24

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, Fruit & Vegetables Sales	5,695	-	-	5,695	
Woodwork Sales	3,494	-	-	3,494	
Arts & Crafts	770	-	-	770	
Gift Aid Small Donation Scheme (GASDS)	294	-	-	294	
Crowdfunder - Unrestricted Donations	974	-	-	974	
HMRC Gift Aid Claim	155	-	-	155	
Grave Maintenance Service	120	-	-	120	
Named Individual Donations	600	-	-	600	-
Lichfield Lottery Donations	362	-	-	362	-
npower business solutions - Restricted Grant	-	6,061	-	6,061	-
The Arnold Clark Community Fund - Restricted Grant	-	500	-	500	-
The Axis Foundation - Restricted Grant	-	1,000	-	1,000	-
The Community Foundation - We Love Lichfield - Restricted Grant	-	900	-	900	-
The National Lottery - Awards For All - Restricted Grant	-	9,060	-	9,060	-
W A Cadbury - Restricted Grant	-	750	-	750	-
Sub total (Gross income for AR)	12,464	18,271	-	30,735	28,759
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	12,464	18,271	-	30,735	28,759

A3 Payments

Plants, Fruit & Vegetables Fund Expenses	3,089	-	-	3,089	
Woodwork Expenses	594	-	-	594	
Arts & Crafts Fund Expenses	219	-	-	219	
External Tutor Fee	9,627	-	-	9,627	-
Accounting Software	354	-	-	354	
HSBC Bank Account Charges	71	-	-	71	
Office/General Administrative Expenses	86	-	-	86	
Preparation of Accounts - 2022-2023	384	-	-	384	
Rent - Part Restricted (TCF - W A Cadbury - Yapp)	1,611	1,989	-	3,600	
Cooking Ingredients	10	9	-	19	
H D Wills - Gas Bottles - Restricted	-	500	-	500	-
nPower Business Solutions - Activity Expenditures - Restricted	-	632	-	632	-
The Albert Hunt Trust - Cooker/Cooking	-	184	-	184	-
The Axis Foundation - Cooking Ingredients - Restricted	-	12	-	12	-
The Blakemore Foundation - Compost - Restricted	-	100	-	100	-
The D'Oyly Carte Charitable Trust - Compost - Restricted	-	760	-	760	-
The Davis Solomons Charitable Trust - Miscellaneous	-	29	-	29	-
The Hedley Foundation - Miscellaneous	-	18	-	18	-
The National Lottery - Awards For All - Running Costs Expenditures	-	95	-	95	-
The Rank Foundation - Miscellaneous	-	43	-	43	-
The Wolfson Foundation - Greenhouse	-	17	-	17	-
	-	-	-	-	-
Sub total	16,046	4,388	-	20,434	37,495

A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	16,046	4,388	-	20,434	37,495
Net of receipts/(payments)	- 3,582	13,883	-	10,301	- 8,736
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	13,682	1,999	-	15,681	24,417
Cash funds this year end	10,101	15,882	-	25,982	15,681

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

Categories	Details	Unrestricted to nearest £	Restricted to nearest £	Endowment to nearest £
B1 Cash funds	<div> <div>HSBC Bank</div> <div>Petty Cash - Plants Fund</div> <div>Petty Cash - Woodwork Fund</div> <div>Petty Cash - Arts & Crafts Fund</div> <div>Petty Cash - General Spending</div> <div>Equals Top Up card</div> <div></div> </div>	<div>9,903</div> <div>49</div> <div>55</div> <div>47</div> <div>43</div> <div>3</div> <div>-</div>	<div>15,882</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div>	<div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div>
B2 Other monetary assets	<div> <div>Total cash funds</div> <div>(agree balances with receipts and payments account(s))</div> </div>	10,101	15,882	-
	Details	Unrestricted to nearest £	Restricted to nearest £	Endowment to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
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 asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	

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

CCXX R2 accounts (SS)

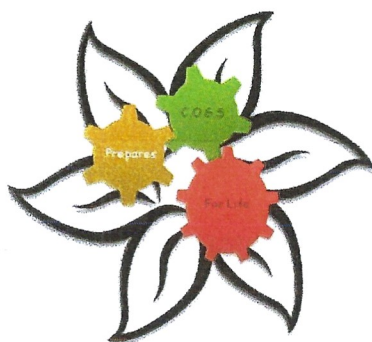
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08/10/2024

R. Flynn

REBECCA FLYNN

17/10/24



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

Charity No: 1154296

COGS PREPARES 4 LIFE CIO

Trustees Annual Report For Year End: Sept 24

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
Sean Johnson	Trustee

COGS PREPARES 4 LIFE CIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

From: 1st October 2023

To: 30th September 2024

The Trustees presents it's report and financial statements for the year ending 30th September 2024.

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, arts & crafts 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 year started off a bit low and funds skated dangerously near the reserves line for a short period but that all turned round once the main selling period started and we received answers to some major funding applications. .

We received grants that have helped us through the current cost of living crisis as costs of running the charity rose. This included a grant towards gas bottles to heat the greenhouses, a grant to cover the running costs of the 3 main activities we run (Gardening, woodwork, art & crafts) and a big bonus grant for 2 years that covers running costs of rent and admin costs, which is very welcome.

We continued to run our Grow-Cook-Eat programme, and received funding for all the complimentary ingredients that are also needed to be used when a meal is being made. The future of this programme is currently under review and decisions of it's continuation will be discussed at Trustee meetings. There will always be cooking activities going on through the winter, but this year saw a big decline, for the first time in 10 years, in produce being grown and harvested successfully, bringing to question the 'Grow' element of the project.

The woodwork activities are always a favourite and the service users have steadily continued to learn to make planters, bird tables and various animal friendly garden structures throughout the year. There has been a huge uptick of commissioned items this year, through the great advertising of the charity on Facebook by one of the Trustees, which has kept the team busy all year round. They have also undertaken various jobs around the site, learning how important maintenance and doing DIY correctly can improve their surroundings.

Funding to continue gardening activities included donations towards seeds and multicell trays.

The arts & crafts activities that were a new activity started in the previous financial year has grown steadily, and had a fantastic boost from making Christmas wreaths through the winter.

We also tried using a new fundraising platform to increase our income by doing a fundraiser on Crowdfunder. This was a huge success and we are extremely grateful for everyone who donated funds that will all be put towards general running costs of the charity.

All monies brought in by activity sales have been consistent with previous years after a slow start and we are in a great position to start the new financial year.

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 were:

Plant Sales

Woodwork Sales

Arts & Crafts Sales

Public Donations (GASDS and named donors)

The HDH Willis 1965 Charitable Trust

Pebbles/The Rank Foundation

The Albert Hunt Trust

The David Solomons Charitable Trust

The Yapp Charitable Trust

The Dumbreck Charity

The Wolfson Foundation

The D'Oyly Carte Charitable Trust

The Hedley Foundation

The Blakemore Foundation

W A Cadbury (NEW)

The Community Foundation – We Love Lichfield (NEW)

Arnold Clark Community Fund (NEW)

The Axis Foundation (NEW)

npower Business Solutions (NEW)

The National Lottery – Awards For All (NEW)

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


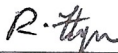
Section F – Optional Information

We took the unusual decision to pay for

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	17.10.2024	