

Evergreen Care UK
YEAR END ACCOUNTS
FOR THE YEAR ENDED MARCH 2022

Charity Registration No: 1154595

Evergreen Care UK

Financial Report year ended 31st March 2022

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**Evergreen Care UK
Charity Information**

Trustees	Gordon Raggett (Chair from 11/2021) Chris Bryant (ended 01/2022) Rebecca Kinsambwe (Hon. Treasurer) Damilola Adewuyi (ended 05/2022) Esther Amaning Keith Coleman (Chair to 11/2021)
Charity CEO	Peter Kot
Charity Secretary	Keith Coleman (from 11/2021)
Charity Number	1154595
Registered Address	50 Nuxley Road Belvedere London DA17 5JG
Bankers	Metro Bank 66-68b The Boradway Shopping Centre Bexleyheath DA6 7JN
Independent Examiner	Bells Accountants 10a High Street Chislehurst Kent BR7 5AN

Evergreen Care UK
Balance Sheet as at 31 March 2022

		2022	2021
	Notes		
Current Assets			
Debtors	6	£16,315.03	£12,539.26
Prepayments and Accruals		£20,620.52	£27,144.41
Cash at Bank and in Hand		<u>£121,183.59</u>	<u>£151,469.20</u>
Balance		£158,119.14	£191,152.87
<i>Less Liabilities</i>			
Payroll liabilities		£0.00	£14,350.54
Creditors		£7,779.36	£4,539.93
Accruals		£12,626.39	£187.91
		£20,405.75	£19,078.38
Net Assets		<u><u>£137,713.39</u></u>	<u><u>£172,074.49</u></u>
Accumulated Funds			
Unrestricted funds			
Designated funds		£55,386.44	£82,304.71
Restricted funds	8	<u>£82,326.95</u>	<u>£89,769.78</u>
		<u><u>£137,713.39</u></u>	<u><u>£172,074.49</u></u>

G Raggett

Chair

R. Kinsambwe

Treasurer

Evergreen Care UK
Income and Expenditure for the Year End 31st March 2022

Income:	2022	2021
Donations (Friends of Evergreen)	£9,793.08	£10,759.92
Collection Boxes	£844.09	£192.24
Other Donations	£93,009.32	£170,033.75
HMRC Gift Aid Repayment	£1,948.16	£1,570.91
Charity Fundraising Events	£0.00	£353.15
Elderberries Project	£2,886.23	£0.00
Lighthouse Project Donations	£13,420.00	£14,625.00
Home Support Service Income	£556,888.41	£507,631.52
Gardening Service Income	£0.00	£31,192.66
Bank Interest	£80.45	£94.52
Misc. Income	£1,388.38	£13,275.36
Memorial & Legacies	£628.00	£837.00
	£680,886.12	£750,566.03
Expenditure:		
LifeLine Costs	£758.89	£189.96
Home Support Service Costs	£380,866.72	£342,335.16
Befriending Service Costs	£45,021.18	£22,774.03
Gardening/Handyman Service Costs	£13,038.64	£19,708.25
Management and Admin Support Staff Costs	£105,736.17	£79,905.22
Staff - Employee NIC	£18,032.74	£12,081.84
Staff - Employer NIC	£19,224.77	£13,235.31
Staff - PAYE	£27,416.69	£16,505.87
Staff - Pensions - EE Contributions	£5,249.09	£4,719.38
Staff - Pensions - ER Contributions	£3,681.32	£3,124.28
Staff - Travel Expenses	£17,634.43	£15,474.33
Service Review Costs	£4.49	£0.00
Training & Development Costs	£700.47	£497.00
Evergreen Family Meetings	£237.90	£0.00
Funding Costs/Fees	£8,769.96	£9,527.56
Rent	£7,350.00	£6,000.00
Rates	£148.97	£0.00
Utilities	£2,816.31	£1,972.59
Insurance	£3,130.20	£2,220.12
Safety & Security	£142.82	£223.93
Printing & Stationery	£2,701.15	£1,476.95
Postage & Carriage	£1,432.39	£1,045.69
Telephones & Broadband	£4,488.78	£3,561.84
Computer & Software	£15,842.28	£14,332.56
Office Equipment & Consumables	£662.90	£2,373.95
Office/Eqmt Storage Solutions	£1,177.22	£0.00
DBS Checks	£1,952.00	£1,660.75
Accountancy Fees	£5,252.88	4837.92
Consultancy Fees	£0.00	£2,732.14
Professional Fees	£175.00	£350.00
Recruitment Costs	£0.00	£2,160.00
Advertising	£467.70	£645.35
Charity Fundraising Events Costs	£121.65	£40.00
Elderberries Café (Cost)	£2,020.50	£0.00
Server/Cloud/Web Charges	£2,402.46	2141.76
Repairs & Maintenance (Office & Store)	£0.00	£981.61
Bank Fees	£5,629.89	£3,927.37
Trustee Meetings	£7.27	£0.00
Subscriptions	£454.00	£308.00
Bad Debt Write Off	£0.00	£55.50
Misc. Expenditure	£1,496.89	£1.15
	£706,246.72	£593,127.37
Surplus/(Deficit)	-£25,360.60	£157,438.66

Evergreen Care UK
Statement of Financial Activities (including Income & Expenditure Account) for the
year ended 31 March 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
Incoming resources					
Donations and other incoming resources					
General Donations		£29,937.77		£29,937.77	£53,508.91
Donations (Restricted)	8		£86,284.63	£86,284.63	£142,102.00
Other receipts		£7,694.86		£7,694.86	£15,683.27
Activities for generating funds					
Fundraising income		£0.00		£0.00	£353.15
Investment income					
Bank Interest	5	£80.45		£80.45	£94.52
incoming resources from charitable activities					
Home Support Service	6	£528,806.93		£528,806.93	£507,631.52
Gardening Handyman		£28,081.48		£28,081.48	
Services	6			£0.00	£31,192.66
Total incoming resources		£594,601.49	£86,284.63	£680,886.12	£750,566.03
Resources expended					
Costs of generating funds					
Fundraising costs		£8,769.96		£8,769.96	£9,527.56
Charitable activities					
Management & Administration					
Staff costs	8	£120,290.45	£76,684.76	£196,975.21	£145,047.38
Office costs		£36,412.21	£14,108.83	£50,521.04	£46,159.69
Clean team costs				£0.00	£0.00
Befriending Service costs	8	£44,655.63	£365.55	£45,021.18	£22,774.03
Home Support Service costs	6	£380,766.70	£100.02	£380,866.72	£342,335.16
Gardening & Handyman Services costs	6	£13,038.64		£13,038.64	£19,708.25
Training & Development costs	8	£0.00	£700.47	£700.47	£497.00
Advertising & Promotion costs	8	£369.38	£98.32	£467.70	£645.35
Governance costs					
Insurance	8	£1,460.69	£1,669.51	£3,130.20	£2,220.12
Other resources expended					
Meetings		£245.17		£245.17	£0.00
Bank fees		£5,629.89		£5,629.89	£3,927.37
Lifeline costs		£758.89		£758.89	£189.96
Charity Fundraising Events Costs		£121.65		£121.65	£40.00
Bad debt write off				£0.00	£55.50
Total resources expended		£612,519.26	£93,727.46	£706,246.72	£593,127.37
Net Surplus/(Deficit)		-£17,917.77	-£7,442.83	-£25,360.60	£157,438.66

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

NOTES TO THE ACCOUNTS

1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Evergreen Care UK constitutes a public benefit entity as defined by FRS 102.

2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3 Fixed Assets

Evergreen Care UK has not acquired any item of any property, furniture or equipment, etc. that exceeds the threshold value of £1,000. Consequently Evergreen is not currently required to maintain a Fixed Asset Register.

4 Trustees Remuneration and Expenses

No Trustee received any remuneration during the year.

5 Investments

The charity does not hold any investments in the name of Evergreen Care UK other than a Metro bank accounts were opened in September 2019.

6 Debtors Control Account

Evergreen Care UK firmly remains a Not For Profit Organisation. Consequently, any income it receives from Clients, in regard of its services is there to cover the administrative costs to provide such services. However, all Clients pay for the charity's Home Support, Gardening and Handyman Services in arrears, which means that at any moment in time the charity is waiting to receive monies owed. Consequently, this charity utilises the 'Debtors Control Account' facility within the electronic accounting software to manage and monitor any outstanding debt.

7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

8 Restricted Funds

Restricted funds are reserves of money that can only be used for specific purposes.

Elderberries

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£2,296.37	£2,886.23	£2,020.50	£3,162.10

Better Care Fund

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£71,400.00	£44,000.00	£60,590.18	£54,809.82

LCF

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£9,000.00	£9,000.00	£0.00

City of London

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£7,010.41		£7,010.41	£0.00

Edward Gostling

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£5,000.00	£561.25	£4,438.75

Dartford (CFG)

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£9,063.00		£7,262.58	£1,800.42

Arnold Clark

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£1,000.00	£650.47	£349.53

One Stop (Groundworks)

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£1,000.00	£0.00	£1,000.00

Elsie Pilkington Charitable Trust

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£5,696.40	£4,632.07	£1,064.33

Anton Jurgens Charitable Trust

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£3,500.00	£0.00	£3,500.00

William Kendall

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£2,202.00		£2,202.00

Childwick Trust

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0.00	£12,000.00	£2,000.00	£10,000.00

£89,769.78	Total Carried Forward:	£82,326.95
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Evergreen Care UK would like to take this opportunity to express our sincere thanks to all our donors and funders for their valued contributions.

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVERGREEN CARE UK

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 31 March 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the regulations ('the 2011 Act').

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We can confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act
- 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.

We 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.

Bells Accountants
10a High Street
Chislehurst
Kent
BR7 5AN

Dated: