

Evergreen Care UK
YEAR END ACCOUNTS
FOR THE YEAR ENDED MARCH 2023

Charity Registration No:

1154595

Evergreen Care UK**Financial Report year ended 31st March 2023****INDEX**

Charity Information	3
Balance Sheet	4
Income and Expenditure Account	5
Statement of Financial Activities	6
Notes to the Accounts	7 & 9
Independent Examiner's Report	10 & 11

Evergreen Care UK**Charity Information**

Trustees	Gordon Raggett (Chairperson) Ian Sharpe Rebecca Kinsambwe (Hon. Treasurer) Esther Amaning Mandy Chapman Caroline Ogden Keith Coleman (ended 09/11/2022)
Charity CEO	Peter Kot
Charity Secretary	Keith Coleman (ended 09/11/2022)
Charity Number	1154595 - Revised November 2021
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 2023

	Notes	2023	2022
Current Assets			
Debtors	6	15,131	16,315
Gift Aid Pending		1,384	1,792
Prepayments and Accruals		20,841	18,826
Cash at Bank and in Hand		<u>57,092</u>	<u>121,184</u>
Balance		94,447	158,117
<i>Less Liabilities</i>			
Payroll liabilities		14,418	0
Creditors		7,958	17,518
Accruals		29,720	12,626
		52,096	20,406
Net Assets		<u>42,352</u>	<u>137,711</u>
Accumulated Funds			
Unrestricted funds			
Designated funds		33,646	55,385
Conversion Project		1,001	
Restricted funds	8	<u>7,705</u>	<u>82,326</u>
		<u>42,352</u>	<u>137,711</u>

G Raggett

Chair

R. Kinsambwe

Treasurer

Evergreen Care UK**Financial Activity Summary for the Year End 31st March 2023**

Income:	2023	2022
Income from donations and grants	79,523	116,903
Income from charitable activities	886	0
Income from trading activities	596,697	559,775
Income from investments	160	80
Other income	3,755	4,128
Total Income	681,021	680,886
Expenditure		
Expenditure on charitable activities	143,212	137,844
Expenditure on raising funds	6,107	8,770
Expenditure on trading services	617,324	559,632
Total Expenditure	766,643	706,246
Net movement in funds	-85,622	-25,360

Evergreen Care UK
Statement of Financial Activities (including Income & Expenditure Account) for the
year ended 31 March 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Incoming resources					
Donations and other incoming resources					
General Donations		34,510		34,510	29,938
Donations (Restricted)	8		44,636	44,636	86,285
Other receipts		18,616		18,616	7,695
Activities for generating funds					
Fundraising income		886		886	0
Investment income					
Bank Interest	5	160		160	80
incoming resources from charitable activities					
Home Support Service	6	539,648	14,484	554,132	528,807
Gardening Handyman		28,081		28,081	28,081
Services	6			0	0
Total incoming resources		621,901	59,120	681,021	680,886
Resources expended					
Costs of generating funds					
Fundraising costs		6,107		6,107	8,770
Charitable activities					
Management & Administration					
Staff costs	8	121,397	102,477	223,874	196,975
Office costs		42,476	14,731	57,207	50,521
Clean team costs				0	0
Befriending Service costs	8	37,319	10,923	48,242	45,021
Home Support Service costs	6	403,956	0	403,956	380,867
Gardening & Handyman Services costs	6	11,069		11,069	13,039
Training & Development costs	8	15	4,259	4,274	700
Advertising & Promotion costs	8	1,293	0	1,293	468
Governance costs					
Insurance	8	2,113	425	2,538	3,130
Other resources expended					
Meetings		31		31	245
Bank fees		5,192		5,192	5,630
Lifeline costs		1,917		1,917	759
Charity Fundraising Events Costs		93	852	945	122
Bad debt write off				0	0
Total resources expended		632,976	133,667	766,643	706,247
Net Surplus/(Deficit)		-11,076	-74,547	-85,622	-25,361

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
£3,087	£23,396	£18,778	£7,705

Better Care Fund

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£54,810		£54,810	£0

Conversion Project - Legal Status Change

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£1,001		£0	£1,001

The Charity for Sir Richard Whittington

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0	£33,333	£33,333	£0

Edward Gostling

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£4,439	£0	£4,439	£0

Dartford (CFG)

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£1,800	£0	£1,800	£0

Arnold Clark

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£350	£0	£350	£0

One Stop (Groundworks)

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£1,000	£500	£1,500	£0

Elsie Pilkington Charitable Trust

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£1,064	£0	£1,064	£0

Anton Jurgens Charitable Trust

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£3,500	£0	£3,500	£0

William Kendall

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£2,202	£0	£2,202	£0

Childwick Trust

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£10,000	£0	£10,000	£0

£83,253

Total Carried Forward:

£8,706

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 2023**

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 2023.

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 rec ('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; or
- 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:

Evergreen Care UK
Income and Expenditure for the Year End 31st March 2023

Income:	2023	2022
Donations (Friends of Evergreen)	8,183	9,793
Collection Boxes	377	844
Other Donations	61,793	93,009
HMRC Gift Aid Repayment	1,836	1,948
Charity Fundraising Events	886	0
Elderberries Project	14,484	2,886
Lighthouse Project Donations	9,170	13,420
Home Support Service Income	582,213	556,888
Gardening Service Income	0	0
Bank Interest	160	80
Misc. Income	960	1,388
Memorial & Legacies	960	628
	681,021	680,886
Expenditure:		
LifeLine Costs	1,917	759
Home Support Service Costs	403,956	380,867
Befriending Service Costs	48,242	45,021
Gardening/Handyman Service Costs	11,069	13,039
Management and Admin Support Staff Costs	123,045	105,736
Staff - Employee NIC	14,587	18,033
Staff - Employer NIC	20,757	19,225
Staff - PAYE	37,013	27,417
Staff - Pensions - EE Contributions	3,551	5,249
Staff - Pensions - ER Contributions	2,822	3,681
Staff - Travel Expenses	22,100	17,634
Service Review Costs	0	4
Training & Development Costs	4,274	700
Evergreen Family Meetings	31	238
Funding Costs/Fees	6,107	8,770
Rent	8,365	7,350
Rates	176	149
Utilities	3,131	2,816
Insurance	2,538	3,130
Safety & Security	0	143
Printing & Stationery	2,418	2,701
Postage & Carriage	1,568	1,432
Telephones & Broadband	2,255	4,489
Computer & Software	15,248	15,842
Office Equipment & Consumables	179	663
Office/Eqmt Storage Solutions	1,176	1,177
DBS Checks	2,387	1,952
Accountancy Fees	4,956	5,253
Consultancy Fees	0	0
Professional Fees	0	175
Recruitment Costs	0	0
Advertising	1,293	468
Charity Fundraising Events Costs	945	122
Elderberries Café (Cost)	10,230	2,021
Server/Cloud/Web Charges	2,742	2,402
Repairs & Maintenance (Office & Store)	0	0
Bank Fees	5,192	5,630
Trustee Meetings	0	7
Subscriptions	52	454
Bad Debt Write Off	0	0
Misc. Expenditure	2,323	1,497
	766,643	706,247
Surplus/(Deficit)	-85,622	-25,361

This does not form part of the statutory filing

Evergreen Care UK
Balance Sheet as at 31 March 2023

2023

Current Assets

Debtors

Customer Accounts Receivable	15,131	
Gift Aid Pending	1,384	
Prepayments and Accruals	20,841	
		37,356

Cash at Bank and in Hand

Metro Bank - current	21,760	
Metro Bank - deposit	35,102	
PayPal	44	
Petty Cash	26	
Petty Cash - Elderberries Float Baldwyn Park	40	
Petty Cash - Elderberries Float Christ Church Bexleyheath	40	
Petty Cash - Elderberries Float Wilmington	40	
Petty Cash - Elderberries Float Wolsey House	40	
		57,092

Balance		94,448
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Less Liabilities

Trade Creditors

Supplier Accounts Payable	-7,958	
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Other Creditors

Payroll liabilities	-14,418	
Accruals	-29,720	
	-44,138	
		-52,096

Net Assets		42,352
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Accumulated Funds

Restricted Funds

Conversion Project - Legal Status Change	1,001	
Elderberries	7,705	
		8,706

Unrestricted General Funds		
General Fund (Current)		33,646

42,352

This does not form part of the statutory filing