

**Evergreen Care UK**  
**YEAR END ACCOUNTS**  
**FOR THE YEAR ENDED MARCH 2024**

**Evergreen Care UK**

**Financial Report year ended 31st March 2023**

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**Evergreen Care UK****Charity Information**

<b>Trustees</b>	Gordon Raggett (Chairperson) Ian Sharpe Rebecca Kinsambwe (Hon. Treasurer) Esther Amaning Mandy Chapman Caroline Ogden Elizabeth Ayres
<b>Charity CEO</b>	Peter Kot
<b>Charity Secretary</b>	
<b>Charity Number</b>	1154595
<b>Registered Address</b>	50 Nuxley Road Belvedere London DA17 5JG
<b>Bankers</b>	Metro Bank 66-68b The Boradway Shopping Centre Bexleyheath DA6 7JN
<b>Independent Examiner</b>	Bells Accountants 10a High Street Chislehurst Kent BR7 5AN

**Evergreen Care UK**  
**Balance Sheet as at 31 March 2024**

	Notes	2024	2023
<b>Current Assets</b>			
Debtors	6	53,223	15,131
Gift Aid Pending		1,480	1,384
Prepayments and Accruals		28,859	20,841
Cash at Bank and in Hand		<u>62,470</u>	<u>57,092</u>
Balance		146,033	94,447
<i>Less Liabilities</i>			
Payroll liabilities		12,631	14,418
Creditors		9,587	7,958
Accruals		2,095	29,720
		24,313	52,096
<b>Net Assets</b>		<u><u>121,720</u></u>	<u><u>42,352</u></u>
<b>Accumulated Funds</b>			
Unrestricted funds		27,187	33,646
<b>Designated funds</b>			
Conversion Project		81,601	1,001
Restricted funds	8	<u>12,932</u>	<u>7,705</u>
		<u><u>121,720</u></u>	<u><u>42,352</u></u>

G Raggett

Chair

R. Kinsambwe

Treasurer

**Evergreen Care UK****Financial Activity Summary for the Year End 31st March 2024**

<b>Income:</b>	<b>2024</b>	<b>2023</b>
Income from donations and grants	162,097	79,523
Income from charitable activities	924	886
Income from trading activities	716,151	596,697
Income from investments	808	160
Other income	22,699	3,755
<b>Total Income</b>	<b>902,679</b>	<b>681,021</b>
<b>Expenditure</b>		
Expenditure on charitable activities	144,467	143,212
Expenditure on raising funds	15,648	6,107
Expenditure on trading services	663,196	617,324
<b>Total Expenditure</b>	<b>823,311</b>	<b>766,643</b>
<b>Net movement in funds</b>	<b>79,368</b>	<b>-85,622</b>

**Evergreen Care UK**  
**Statement of Financial Activities (including Income & Expenditure Account) for the**  
**year ended 31 March 2024**

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
<b>Incoming resources</b>					
<b>Donations and other incoming resources</b>					
General Donations		20,609		20,609	34,510
Donations (Restricted)	8		161,331	161,331	44,636
Other receipts		2,856		2,856	18,616
<b>Activities for generating funds</b>					
Fundraising income		924	3,427	4,351	886
<b>Investment income</b>					
Bank Interest	5	808		808	160
<b>incoming resources from charitable activities</b>					
Home Support Service	6	693,760	18,964	712,724	554,132
Gardening Handyman Services	6	0		0	28,081
				0	0
Total incoming resources		718,958	183,721	902,679	681,021
<b>Resources expended</b>					
<b>Costs of generating funds</b>					
Fundraising costs		15,648		15,648	6,107
<b>Charitable activities</b>					
Management & Administration					
Staff costs	8	126,182	63,811	189,993	223,874
Office costs		37,715	18,695	56,410	57,207
Clean team costs				0	0
Befriending Service costs	8	59,977	13,684	73,661	48,242
Home Support Service costs	6	465,827	0	465,827	403,956
Gardening & Handyman Services costs	6	12,167		12,167	11,069
Training & Development costs	8	75	967	1,041	4,274
Advertising & Promotion costs	8	82	0	82	1,293
<b>Governance costs</b>					
Insurance	8	2,756	0	2,756	2,538
<b>Other resources expended</b>					
Meetings		370		370	31
Bank fees		4,542	63	4,605	5,192
Lifeline costs		750		750	1,917
Charity Fundraising Events Costs		0	0	0	945
Bad debt write off				0	0
Total resources expended		726,090	97,220	823,311	766,643
Net Surplus(Deficit)		-7,133	86,501	79,368	-85,622

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
£7,705	£35,572	£35,119	£8,158

### Co-Operative

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0	£3,206	£3,206	£0

### Conversion Project - Legal Status Change

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£1,001	£80,600	£0	£81,601

### The Charity for Sir Richard Whittington

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0	£38,666	£38,666	£0

### Edward Gostling

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



**City Bridge trust**

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0	£50,000	£50,000	£0

**Cole charitable Foundation**

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

**One Stop (Groundworks)**

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0	£250	£250	£0

**Hedley Foundation**

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

**Inman**

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0	£5,000	£226	£4,774

**Kent Society Community Reliance Provider**

Amount Brought Forward	Amount Received	Amount assigned	Amount Carried Forward
£0	£5,000	£5,000	£0

**London Community Fund**

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

<b>£8,706</b>	<b>Total Carried Forward:</b>	<b>£94,533</b>
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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 2024

### 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 2024.

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 association of Accounting Technicians 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*

Bells Accountants  
10a High Street  
Chislehurst  
Kent  
BR7 5AN

Dated: 22/07/2024

**Evergreen Care UK**  
**Income and Expenditure for the Year End 31st March 2024**

<b>Income:</b>	<b>2024</b>	<b>2023</b>
Donations (Friends of Evergreen)	7,170	8,183
Collection Boxes	524	377
Other Donations	145,380	61,793
HMRC Gift Aid Repayment	2,245	1,836
Charity Fundraising Events	924	886
Elderberries Project	22,390	14,484
Lighthouse Project Donations	9,022	9,170
Home Support Service Income	693,760	582,213
Gardening Service Income	0	0
Bank Interest	808	160
Misc. Income	87	960
Memorial & Legacies	20,367	960
	<b>902,679</b>	<b>681,021</b>
<b>Expenditure:</b>		
LifeLine Costs	750	1,917
Home Support Service Costs	465,827	403,956
Befriending Service Costs	73,661	48,242
Gardening/Handyman Service Costs	12,167	11,069
Management and Admin Support Staff Costs	83,798	123,045
Staff - Employee NIC	11,937	14,587
Staff - Employer NIC	23,482	20,757
Staff - PAYE	39,426	37,013
Staff - Pensions - EE Contributions	4,930	3,551
Staff - Pensions - ER Contributions	3,364	2,822
Staff - Travel Expenses	23,055	22,100
Training & Development Costs	1,041	4,274
Evergreen Family Meetings	370	31
Funding Costs/Fees	15,648	6,107
Rent	8,095	8,365
Rates	0	176
Utilities	500	3,131
Insurance	2,756	2,538
Printing & Stationery	2,395	2,418
Postage & Carriage	1,751	1,568
Telephones & Broadband	1,411	2,255
Computer & Software	16,618	15,248
Office Equipment & Consumables	67	179
Office/Eqmt Storage Solutions	40	1,176
DBS Checks	950	2,387
Accountancy Fees	4,959	4,956
Advertising	82	1,293
Charity Fundraising Events Costs	0	945
Elderberries Café (Cost)	15,699	10,230
Server/Cloud/Web Charges	3,192	2,742
Bank Fees	4,605	5,192
Subscriptions	480	52
Misc. Expenditure	253	2,323
	<b>823,311</b>	<b>766,643</b>
Surplus/(Deficit)	<b>79,368</b>	<b>-85,622</b>

This does not form part of the statutory filing

**Evergreen Care UK**  
**Balance Sheet as at 31 March 2024**

**2024**

**Current Assets**

Debtors

Customer Accounts Receivable	53,223	
Gift Aid Pending	1,480	
Prepayments and Accruals	28,859	
		83,562

Cash at Bank and in Hand

Metro Bank - current	20,694	
Metro Bank - deposit	41,409	
PayPal	44	
Petty Cash	203	
Petty Cash - Elderberries Float Baldwyn Park	40	
Petty Cash - Elderberries Float Christ Church Bexleyheath	0	
Petty Cash - Elderberries Float Wilmington	40	
Petty Cash - Elderberries Float Wolsey House	40	
		62,470

Balance		146,033
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*Less Liabilities*

Trade Creditors

Supplier Accounts Payable	-9,587	
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Other Creditors

Payroll liabilities	-12,631	
Accruals	-2,095	
	-14,726	
		-24,313

**Net Assets**

**121,720**

**Accumulated Funds**

Restricted Funds

Conversion Project - Legal Status Change	81,601	
Inman	4,774	
Elderberries	8,158	
		94,533

Unrestricted General Funds

General Fund (Current)		27,187
		121,720

This does not form part of the statutory filing