CORNWATER EVERGREENS

England & Wales · Charity number 1169556

Details

Status	Registered
Legal form	CIO
Registered	2016-10-10
Register	View on the Charity Commission register

Contact

Address	Cornwater Evergreens 40 West Gate Mansfield Nottinghamshire NG18 1RS
Phone	01623491159
Email	admin@cornwaterevergreens.co.uk
Website	cornwaterevergreens.co.uk

Activities

Objects: TO PROMOTE THE RELIEF OF THE ELDERLY AND THEIR CARERS WITHIN THE AREA OF RAVENSHEAD, BLIDWORTH AND SURROUNDING LOCALITY PARTICULARLY THOSE WHO ARE SOCIALLY ISOLATED BY THE PROVISION OF THE CORNWATER EVERGREEN CLUBS.

Activities: Cornwater Evergreens supports older people and those with cognitive impairments across Nottinghamshire. Our clubs in Ravenshead, Rainworth, Kirkby, and Mansfield foster a welcoming community, serving meals and offering activities that encourage friendship, inclusion, and vitality.

Classification

- **How:** Provides Services
- **What:** Disability, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities

Geography

- Nottinghamshire

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£435,758	£361,466	-	-
2024-03-31	£330,256	£307,383	-	-
2023-03-31	£285,439	£293,176	-	-
2022-03-31	£265,628	£254,605	-	-
2021-03-31	£216,353	£199,814	-	-

Trustees

Name	Role	Appointed
Edward Johnstone	Chair	2018-06-15
Amy Jayne Fox		2024-01-01
Lucinda Laurie Rossiter		2022-11-09
Margaret Waring		2025-06-01
STUART BESTWICK		2018-06-20
Sue Pickering		2018-06-14

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CORNWATER EVERGREENS

England & Wales - Charity number 1169556

Accounts

Charity registration number: 1169556

Cornwater Evergreens

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cornwater Evergreens

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Cornwater Evergreens

Reference and Administrative Details

Trustees	Edward Johnstone Stuart Bestwick Sue Pickering Lucinda Rossiter Amy Fox Margaret Waring
Senior Management Team	Peter Dickson, CEO
Charity Registration Number	1169556
Principal Office	40 West Gate Mansfield Nottinghamshire NG18 1RS
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Cornwater Evergreens

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Edward Johnstone
	Anne Marie Hurst (resigned 1 June 2025)
	Stuart Bestwick
	Sue Pickering
	Lucinda Rossiter
	Amy Fox
	Margaret Waring (appointed 1 June 2025)

Structure, governance and management

Nature of governing document

The charity is a CIO operated under the rules of its constitution adopted 10/10/2016.

Recruitment and appointment of trustees

Our approach to appointing new trustees is thorough and considered, involving a review of CVs, an assessment of experience, and an evaluation of the skills each individual can bring to enhance the charity's mission.

Major risks and management of those risks

Key risks monitored this year included:
• Long-term access to suitable venues (including Ravens Lodge and Mansfield shop premises).
• Staffing costs and retention in a competitive market.
• Maintaining a healthy pipeline of grant income alongside shop income.

Objectives and activities

Objects and aims

Since its inception in 2001, Cornwater Evergreens has championed the wellbeing of socially isolated older people in North Nottinghamshire.
Our mission is to:
- Delay or prevent the need for formal care.
- Enhance health and wellbeing.
- Improve quality of life through companionship, creativity, and nutrition.
- Support carers with reliable respite and peer networks.

Objectives, strategies and activities

We deliver a weekly programme of clubs and activities across Ravenshead, Rainworth, Sutton-in-Ashfield and Kirkby-in-Ashfield,

Friendship Clubs (Ravenshead Lodge – Mon/Wed/Fri)
- The cornerstone of our offer, providing sociable three-course meals, activities, music, and companionship. Attendance averages ~40 meals per session.

Men's Wellbeing Club (Sutton-in-Ashfield – Tuesdays)
- A space for older men to meet, play games, chat, and share lunch.

Brunch & Bingo (Rainworth – Thursday mornings)
- A shorter session centred on breakfast, quizzes, and light-hearted fun.

Exercise & Chat (Kirkby-in-Ashfield – Thursday afternoons)
- Combines social time with seated and standing exercises to support balance and confidence.

Achievements and performance

Cornwater Evergreens has continued to grow significantly this year.

- 208 people supported across our clubs – a marked rise from the year before.
- 4,330 member attendances, up from 3,563 in 2023/24, showing clear and growing demand.
- 4,369 meals served – a 29% increase, reflecting our role as a lifeline for nutrition and companionship.
- 11,501 hours of respite for carers – time that families desperately need to recharge.
- 113 volunteers contributed their time and talents, strengthening our resilience and community ownership.

Our expanded programme now includes not only three Friendship Clubs but also the Men's Wellbeing Club in Sutton, Brunch & Bingo in Rainworth, and Exercise & Chat in Kirkby. This growth shows we are no longer serving just a corner of North Nottinghamshire but are now a district-wide provider of community-based ageing support.

Impact is clear in members' voices:
- "I don't feel lonely any more – I have something to look forward to every week."
- "Mum eats better on club days, and I get a few hours to rest."
- "I've made friends for the first time since my husband passed."

Securing the Mansfield shop premises would safeguard a critical source of unrestricted income and community visibility. The Mansfield Shop Acquisition Fund positions the Charity to act promptly should an appropriate opportunity become available.
2024/25 was a year of real growth and deeper impact. Cornwater Evergreens delivered more sessions, supported more people, and widened its reach across Mansfield and Ashfield. Our members tell us that the clubs are often the highlight of their week, and carers say they could not cope without the respite we provide.

Looking ahead, the charity is actively working to build up funds to purchase the Mansfield shop that it currently rents. Owning this vital asset will secure the long-term financial future of the charity and protect our most important source of unrestricted income.

With a strong volunteer base, committed trustees and staff, and resilient finances, Cornwater Evergreens is well-placed to continue growing and to reach even more isolated older people in 2025/26 and beyond.

Financial review

During the year, the Charity received an expendable endowment of £80,000 under a Deed requiring the funds to be held for five years. Capital and income may be applied only where, at the end of a financial year, free reserves would otherwise fall below the level set in the Reserves Policy (six months' core expenditure). Sums may then be transferred from the endowment to restore reserves to that level. On the fifth anniversary, any remaining balance (capital and income) becomes unrestricted.

The Trustees have designated £100,000 from unrestricted funds as the Mansfield Shop Acquisition Fund, to support the proposed purchase of the Mansfield shop premises currently leased by the Charity. This designation aligns with the strategy to secure a reliable, long-term source of unrestricted income. The Trustees anticipate pursuing match-funding and/or mortgage finance should a suitable opportunity arise in the medium term.

The financial stability of Cornwater Evergreens is underpinned by:
- Unrestricted income from the Mansfield charity shop.
- Grants and donations from trusts and foundations.
- Member contributions and Friends of Cornwater donations.

The charity reported a healthy balance between income and expenditure, with sufficient reserves to meet obligations and sustain services.

Policy on reserves

We maintain reserves of 6 months of annual expenditure in readily realisable cash form, ensuring the charity can meet its capital and revenue requirements. This policy provides financial security and flexibility to respond to unforeseen circumstances.

Public benefit

The trustees confirm they have considered the Charity Commission's guidance on public benefit. Cornwater Evergreens delivers clear public benefit by:
- Reducing loneliness and isolation.
- Supporting healthy, active ageing through exercise and nutrition.
- Strengthening community life by offering volunteering opportunities.
- Providing respite for carers, enabling them to rest or manage commitments.

Cornwater Evergreens has continued to grow significantly this year, strengthening both our reach and our impact.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22/01/2026 and signed on its behalf by:

S J. Bestwick

.....

Stuart Bestwick
Trustee

Cornwater Evergreens

Independent Examiner's Report to the trustees of Cornwater Evergreens

Independent examiner's report to the trustees of Cornwater Evergreens
I report to the trustees on my examination of the accounts of Cornwater Evergreens (the Charity) for the year ended 31 March 2025.

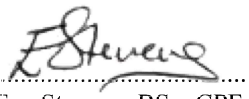
Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 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. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

I 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.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 22/01/2026

Cornwater Evergreens

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Endowment £	Total 2025 £	Total 2024 £
Income and Endowments from:						
Donations and legacies	2	58,064	-	-	58,064	62,397
Charitable activities	3	47,495	69,168	80,000	196,663	100,814
Other trading activities	4	257,765	-	-	257,765	167,045
Investment income	5	3,266	-	1,516	4,782	-
Total Income		366,590	69,168	81,516	517,274	330,256
Expenditure on:						
Charitable activities	7	(312,972)	(48,494)	-	(361,466)	(307,383)
Total Expenditure		(312,972)	(48,494)	-	(361,466)	(307,383)
Net income		53,618	20,674	81,516	155,808	22,873
Gross transfers between funds		4,711	(4,711)	-	-	-
Net movement in funds		58,329	15,963	81,516	155,808	22,873
Reconciliation of funds						
Total funds brought forward		101,378	33,984	-	135,362	112,489
Total funds carried forward	15	159,707	49,947	81,516	291,170	135,362

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 15.

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	62,397	-	62,397
Charitable activities	3	44,668	56,146	100,814
Other trading activities	4	167,045	-	167,045
Total Income		274,110	56,146	330,256
Expenditure on:				
Charitable activities	7	(261,947)	(45,436)	(307,383)
Total Expenditure		(261,947)	(45,436)	(307,383)
Net income		12,163	10,710	22,873
Gross transfers between funds		5,520	(5,520)	-
Net movement in funds		17,683	5,190	22,873
Reconciliation of funds				
Total funds brought forward		83,695	28,794	112,489

Cornwater Evergreens

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted £	Restricted £	Total 2024 £
Total funds carried forward	15	101,378	33,984	135,362

Cornwater Evergreens

(Registration number: 1169556)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	18,099	15,976
Current assets			
Debtors	12	16,275	17,513
Cash at bank and in hand	13	263,994	111,073
		280,269	128,586
Creditors: Amounts falling due within one year	14	(7,198)	(9,200)
Net current assets		273,071	119,386
Net assets		291,170	135,362
Funds of the charity:			
Endowment funds		81,516	-
Restricted income funds			
Restricted funds	15	49,947	33,984
Unrestricted income funds			
Unrestricted funds		159,707	101,378
Total funds	15	291,170	135,362

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 22/01/2026 and signed on their behalf by:

.....
Edward Johnstone
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Cornwater Evergreens meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	Straight line 33.3%
General equipment	Straight line 33.3% / 20%
Fixtures & fittings	Straight line 20%

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds and resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,520	1,520	39,929
Donations from individuals	21,744	21,744	-
Grants, including capital grants;			
Grants from other charities	34,800	34,800	22,468
	58,064	58,064	62,397

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total 2025 £	Total 2024 £
Fees	47,495	-	-	47,495	44,668
Grants	-	69,168	80,000	149,168	56,146
	47,495	69,168	80,000	196,663	100,814

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2024 £
Trading income;			
Sales of goods and services	245,085	245,085	153,573
Local fundraising	12,680	12,680	13,472
	257,765	257,765	167,045

5 Investment income

	Unrestricted funds General £	Endowment funds Expendable £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	3,266	1,516	4,782	-

6 Grants and donations

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
The National Lottery Community Fund	-	20,878	-	20,878
The Edward Gostling Foundation	5,000	-	80,000	85,000
Anonymous	-	10,000	-	10,000
BNA Charity	-	5,000	-	5,000
Jones 1986 Trust	-	5,000	-	5,000
Robert McAlpine	-	5,000	-	5,000
The Charles Haywood Foundation	-	5,000	-	5,000
The Charles Littlewood Hill Trust	-	3,000	-	3,000
Nottinghamshire County Council	-	3,000	-	3,000
Thomas Farr Charity	-	5,000	-	5,000
Star Trust	-	2,500	-	2,500
Lindhurst Windfarms	-	2,000	-	2,000
The Hobson Charity	-	1,240	-	1,240
Gedling Borough Council	-	550	-	550
CRS Fund	-	500	-	500
RTC fund	-	500	-	500
Garfield Weston	10,000	-	-	10,000
Winifred Eileen Kemp Trust	5,000	-	-	5,000
Ann Rylands	3,500	-	-	3,500
The Elizabeth Heath Charity	2,500	-	-	2,500
Sir John Eastwood Foundation	2,000	-	-	2,000
Souter Charitable Trust	2,000	-	-	2,000
Woodroffe Benton	1,500	-	-	1,500
Forman Hardy Charitable Trust	1,000	-	-	1,000
Team Vinyl	600	-	-	600
Thoresby Charity	1,000	-	-	1,000
Arnold Clark	500	-	-	500
Jesse Spencer Foundation	500	-	-	500
The Fitton Trust	300	-	-	300
Sundry grants & donations	22,664	-	-	22,664
	58,064	69,168	80,000	207,232

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Activities	-	24,551	24,551	18,074
Bank charges	180	-	180	414
Cleaning	6,797	-	6,797	6,746
Communications	1,691	-	1,691	1,640
Depreciation	8,258	-	8,258	8,603
Equipment	4,352	551	4,903	3,010
Fundraising	18,946	-	18,946	18,795
Insurance	2,279	-	2,279	2,333
IT support	2,641	-	2,641	2,121
Marketing & publicity	3,492	871	4,363	1,770
Meals	-	13,717	13,717	17,710
Office & shop supplies	1,929	-	1,929	3,456
Professional fees	1,275	-	1,275	4,180
Rent & rates	32,558	-	32,558	32,736
Repairs & maintenance	3,865	-	3,865	1,326
Salaries, NI & pensions	194,078	6,777	200,855	163,751
Relief staff	5,650	-	5,650	1,155
Expenses	2,864	-	2,864	2,486
Subscriptions	613	-	613	956
Training & development	375	12	387	913
Transaction fees	1,620	-	1,620	1,104
Transport	13,479	2,015	15,494	9,292
Utilities	3,752	-	3,752	3,837
Waste disposal	1,778	-	1,778	975
Loss on disposal	500	-	500	-
	312,972	48,494	361,466	307,383

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	188,937	155,336
Social security costs	8,335	5,504
Pension costs	3,583	2,911
	200,855	163,751

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of persons employed	10	10

9 (2024 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,583 (2024 - £2,911).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £48,900 (2024 - £42,313).

9 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,150	1,000
Other financial services	174	352
	1,324	1,352

10 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

11 Tangible fixed assets

	General equipment £	Computer equipment £	Fixtures & fittings £	Total £
Cost				
At 1 April 2024	19,313	17,112	2,399	38,824
Additions	3,460	3,155	4,266	10,881
Disposals	-	(9,356)	-	(9,356)
At 31 March 2025	22,773	10,911	6,665	40,349
Depreciation				
At 1 April 2024	9,434	13,334	80	22,848
Charge for the year	4,018	3,660	580	8,258
Eliminated on disposals	-	(8,856)	-	(8,856)
At 31 March 2025	13,452	8,138	660	22,250
Net book value				
At 31 March 2025	9,321	2,773	6,005	18,099
At 31 March 2024	9,879	3,778	2,319	15,976

12 Debtors

	2025 £	2024 £
Trade debtors	5,836	5,066
Prepayments	3,643	5,486
Other debtors	6,796	6,961
	16,275	17,513

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	990	970
Cash at bank	263,004	110,103
	263,994	111,073

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,892	2,509
Other creditors	1,419	1,351
Accruals	2,887	5,340
	7,198	9,200

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General	101,378	366,590	(312,972)	(95,289)	59,707
Designated					
Mansfield Shop Acquisition Fund	-	-	-	100,000	100,000
Total unrestricted funds	101,378	366,590	(312,972)	4,711	159,707
Restricted funds					
Equipment	5,183	2,290	(1,671)	(4,711)	1,091
Activities	3,915	30,500	(15,496)	-	18,919
Meals	12,710	12,500	(9,038)	-	16,172
Transition Day	11,441	20,878	(21,554)	-	10,765
Choir	735	-	(735)	-	-
Mental Wellbeing	-	3,000	-	-	3,000
Total restricted funds	33,984	69,168	(48,494)	(4,711)	49,947
Endowment funds					
Expendable					
The Edward Gostling Fund	-	81,516	-	-	81,516
	-	81,516	-	-	81,516
Total funds	135,362	517,274	(361,466)	-	291,170

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General	83,695	274,110	(261,947)	5,520	101,378
Restricted					
Equipment	5,368	5,635	(300)	(5,520)	5,183
Activities	1,119	13,000	(10,204)	-	3,915
Meals	10,308	14,980	(12,578)	-	12,710
Transition Day	11,999	17,985	(18,543)	-	11,441
Choir	-	3,546	(2,811)	-	735
Transport	-	1,000	(1,000)	-	-
Total restricted funds	28,794	56,146	(45,436)	(5,520)	33,984
Endowment funds					
Total funds	112,489	330,256	(307,383)	-	135,362

The specific purposes for which the funds are to be applied are as follows:

Equipment – Funding towards new chairs and IT sundries.
Activities – Funding toward our activities which are designed to stimulate memory, enhance hand-eye coordination and foster a sense of orientation and awareness.
Meals – Funding toward a nutritious three-course meal, prepared on site by our in-house chef which ensures that every member has access to a wholesome and satisfying meal each day they spend with us.
Transitional Day - Funding provides a link for members who need to move, with minimal stress and disturbance from the Friendship Club into a higher level of support.
Choir – Funding toward the Dementia Choir - a pioneering initiative held in the Community Church Hall, designed to harness the power of music to stimulate brain activity, promote well-being and enhance mood
Mental Wellbeing - Funding to support and enhance the mental wellbeing of the community through attendance at the Men's Wellbeing Club.

The Edward Gostling Fund - This is an endowment given to support the future health of the organisation. It will accrue interest and can only be used to restore the unrestricted balance if it falls below the targeted reserves.

The transfer from the Equipment fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

16 Analysis of net assets between funds

	Unrestricted			Endowment	
	General	Designated	Restricted	Expendable	2025 Total funds
	£	£	£	£	£
Tangible fixed assets	18,099	-	-	-	18,099
Current assets	48,806	100,000	49,947	81,516	280,269
Current liabilities	(7,198)	-	-	-	(7,198)
Total net assets	59,707	100,000	49,947	81,516	291,170

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	15,976	-	15,976
Current assets	94,602	33,984	128,586
Current liabilities	(9,200)	-	(9,200)
Total net assets	101,378	33,984	135,362

17 Related party transactions

There were no related party transactions in the year.

18 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CORNWATER EVERGREENS

England & Wales - Charity number 1169556

Accounts

Charity registration number: 1169556

Cornwater Evergreens

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cornwater Evergreens

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Cornwater Evergreens

Reference and Administrative Details

Trustees	Edward Johnstone Anne Marie Hurst Stuart Bestwick Sue Pickering Lucinda Rossiter Amy Fox
Senior Management Team	Peter Dickson, CEO
Charity Registration Number	1169556
Principal Office	40 West Gate Mansfield Nottinghamshire NG18 1RS
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Cornwater Evergreens

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Edward Johnstone
	Anne Marie Hurst
	Stuart Bestwick
	Sue Pickering
	Rev Claire Louise Melless (resigned 1 September 2023)
	Lucinda Rossiter
	Amy Fox (appointed 1 January 2024)

Structure, governance and management

Nature of governing document

The charity is a CIO operated under the rules of its constitution adopted 10/10/2016.

Recruitment and appointment of trustees

Our approach to appointing new trustees is thorough and considered, involving a review of CVs, an assessment of experience, and an evaluation of the skills each individual can bring to enhance the charity's mission.

Major risks and management of those risks

Currently, the charity faces no serious financial risks. However, we are mindful of potential challenges, including:

- Long-term access to our current building
- Staffing costs
- Level of grant income expected in the medium term

Objectives and activities

Objects and aims

Since its inception in 2001, Cornwater Evergreens has been at the forefront of championing the well-being of socially isolated older individuals in North Nottinghamshire. Our mission is multifaceted: we strive to delay or eliminate the need for care, enhance health and well-being, and significantly improve the quality of life for our members. We offer vital support to frail older adults and those in the early stages of dementia, ensuring that their caregivers also receive the essential respite and assistance they need.

Objectives, strategies and activities

Transformed into a Charitable Incorporated Organisation (CIO) in 2016, we have broadened our horizons and intensified our services, upholding our dedication to mitigating social isolation and enhancing life quality for the elderly in our community. Our array of clubs and activities are meticulously designed to foster social engagement, mental agility, and holistic well-being, ensuring a vibrant and supportive environment for all.

Our Clubs and Activities

1. The Friendship Club
• Schedule: Mondays, Wednesdays, and Fridays
• Overview: At the heart of our service offering, members find a warm and welcoming environment where they can connect with peers, engage in stimulating activities, and enjoy a nutritious three-course meal.
• Impact: More than just a social gathering, it is a lifeline for many, providing a sense of belonging and community.

2. Enhanced Support on Mondays
• Purpose: Additional support for members with cognitive impairments or conditions requiring extra care.
• Activities: Designed to stimulate memory, enhance hand-eye coordination, and foster orientation and awareness.
• Inclusivity: Ensures all members can participate and benefit.

3. The Brunch Club
• Overview: Offers a shorter session of activities accompanied by a hearty breakfast.
• Consistency: Upholds the values and benefits of the Friendship Club, ensuring continuity of care and support.

4. The Dementia Choir
• Location: Community Church Hall in Mansfield
• Innovation: Harnesses the power of music to stimulate brain activity, promote well-being, and enhance mood.
• Benefit: Provides therapeutic advantages of singing, particularly for those living with dementia.

5. The Kirkby Club
• Launch Date: January 2024
• Location: Kirkby Leisure Centre
• Features: Offers a shorter session of tea and cake combined with a gentle exercise session in partnership with Everyone Active.

Our clubs collectively play a crucial role in combating loneliness, fostering a sense of community, and providing valuable support to older individuals and their carers. We remain committed to innovating and adapting our services to meet the ever-changing needs of our community.

Achievements and performance
Our team of highly qualified professionals is the driving force behind our charity, each bringing a unique set of skills and a wealth of experience to their roles.

Membership Growth
• Total New Members Welcomed This Year: 153
• Current Active Members: 100
This significant growth reflects our successful outreach efforts and the growing recognition of the importance of our services within the community.

Service Delivery
• Member Sessions Conducted: 3,563
• Carer Respite Hours Provided: 10,265
We have provided our elderly community with safe spaces to connect, engage, and thrive, while offering carers much-needed breaks and peace of mind.

Volunteer Contributions
• Total Volunteer Hours: 6,467
Our volunteer program continues to flourish, with individuals contributing their time and energy, including long-standing volunteers who have been with us for over a decade.

Fundraising and Financial Support
• Grants Secured: £108,614
Our fundraising efforts have been successful, ensuring the sustainability and growth of our services. The Friends of Cornwater donation scheme and Lottery continue to be significant sources of support, and we are actively working to expand these initiatives.

Charity Shop Success
• Location: Mansfield (relocated to a more central location in March 2021)
• Impact: The shop has become a key revenue stream, serving as a hub for the community to recycle unwanted goods and contributing to our financial stability.

Adaptation to Challenges
We have remained steadfast in our commitment to the community:
• Taster Days Conducted: 50
• New Members from Taster Days: 34
Our adaptability and resilience underscore our unwavering dedication to supporting our community.

Expansion of Reach

As Cornwater Evergreens continues to flourish, we are proud to report significant expansion in both the number of beneficiaries we serve and the geographic scope of our operations:
• Our Service Areas: Ravenshead, Kirkby, Blidworth, Rainworth, Mansfield Town Centre and surrounding areas
By establishing a presence in this range of communities, we can touch more lives and provide our invaluable services to a wider audience, fostering a sense of community and belonging among our members.

Financial review

The financial stability of Cornwater Evergreens is a result of:
• Support from funders
• Revenue from member fees
• Success of our charity shop
• Contributions from our Friends donation scheme and Lottery

Our stringent financial controls and prudent fiscal management have enabled us to navigate financial challenges, ensuring we maintain staffing levels without depleting our reserves. This stewardship reflects our commitment to long-term sustainability and our ability to continue providing invaluable services to the community.

Policy on reserves

We maintain reserves of 6 months of annual expenditure in readily realisable cash form, ensuring the charity can meet its capital and revenue requirements. This policy provides financial security and flexibility to respond to unforeseen circumstances.

Public benefit

Cornwater Evergreens stands as a beacon of support and companionship in the local community, diligently working to eradicate the pervasive issue of loneliness among older individuals. Our clubs provide a dynamic and nurturing environment where members can:
• Forge connections
• Share stories
• Engage in tailored activities

The provision of nutritious meals ensures every member has access to wholesome and satisfying food, addressing nutritional needs and fostering a sense of belonging.

Support for Carers

We extend our support to the unsung heroes—the carers—by offering respite services that provide them with the invaluable opportunity to:
• Recharge
• Focus on their own well-being
• Attend to personal commitments

Volunteerism

Volunteerism is at the heart of our operations, creating a platform for local residents to:
• Contribute to the community
• Learn new skills
• Gain practical experience

This not only aids in their personal and professional development but also strengthens the fabric of our community.

The trustees are unwavering in their commitment to delivering public benefit, aligning our operations with the guidelines set forth by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16/01/2025 and signed on its behalf by:

S. J. Bestwick

Stuart Bestwick
Trustee

Cornwater Evergreens

Independent Examiner's Report to the trustees of Cornwater Evergreens

Independent examiner's report to the trustees of Cornwater Evergreens
I report to the trustees on my examination of the accounts of Cornwater Evergreens (the Charity) for the year ended 31 March 2024.

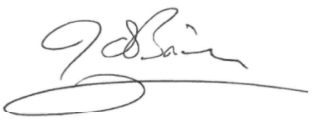
Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 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. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

I 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.



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:17/01/2025.....

Cornwater Evergreens

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	62,397	-	62,397	46,517
Charitable activities	3	44,668	56,146	100,814	97,381
Other trading activities	4	167,045	-	167,045	141,541
Total Income		274,110	56,146	330,256	285,439
Expenditure on:					
Charitable activities	6	(261,947)	(45,436)	(307,383)	(293,176)
Total Expenditure		(261,947)	(45,436)	(307,383)	(293,176)
Net income/(expenditure)		12,163	10,710	22,873	(7,737)
Gross transfers between funds		5,520	(5,520)	-	-
Net movement in funds		17,683	5,190	22,873	(7,737)
Reconciliation of funds					
Total funds brought forward		83,695	28,794	112,489	120,226
Total funds carried forward	14	101,378	33,984	135,362	112,489

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	46,517	-	46,517
Charitable activities	3	40,376	57,005	97,381
Other trading activities	4	141,541	-	141,541
Total Income		228,434	57,005	285,439
Expenditure on:				
Charitable activities	6	(262,198)	(30,978)	(293,176)
Total Expenditure		(262,198)	(30,978)	(293,176)
Net (expenditure)/income		(33,764)	26,027	(7,737)
Gross transfers between funds		7,509	(7,509)	-
Net movement in funds		(26,255)	18,518	(7,737)
Reconciliation of funds				
Total funds brought forward		109,950	10,276	120,226
Total funds carried forward	14	83,695	28,794	112,489

Cornwater Evergreens

(Registration number: 1169556)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	15,976	15,415
Current assets			
Debtors	11	17,513	12,066
Cash at bank and in hand	12	111,073	92,528
		128,586	104,594
Creditors: Amounts falling due within one year	13	(9,200)	(7,520)
Net current assets		119,386	97,074
Net assets		135,362	112,489
Funds of the charity:			
Restricted income funds			
Restricted funds	14	33,984	28,794
Unrestricted income funds			
Unrestricted funds		101,378	83,695
Total funds	14	135,362	112,489

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 16/01/25 and signed on their behalf by:

.....

Edward Johnstone
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Cornwater Evergreens meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	Straight line 33.3%
General equipment	Straight line 33.3% / 20%
Fixtures & fittings	Straight line 20%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	39,929	39,929	46,517
Grants, including capital grants;			
Grants from other charities	22,468	22,468	-
	62,397	62,397	46,517

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Fees	44,668	-	44,668	40,376
Grants	-	56,146	56,146	57,005
	44,668	56,146	100,814	97,381

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Trading income;			
Sales of goods and services	153,573	153,573	127,297
Local fundraising	13,472	13,472	14,244
	167,045	167,045	141,541

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
The National Lottery Community Fund	19,968	17,985	37,953
Boots Charitable Trust	-	10,000	10,000
Gedling Borough Council	-	5,000	5,000
Lindhurst Windfarm	-	3,840	3,840
Mansfield District Council	-	3,546	3,546
The Charles Littlewood Hill Trust	-	3,000	3,000
The 29th May 1961 Charitable Trust	-	3,000	3,000
Nottinghamshire County Council	-	1,980	1,980
Sir John Eastwood Foundation	-	2,000	2,000
JN Derbyshire Trust	-	2,000	2,000
Barchester's Charitable Foundation	-	1,000	1,000
Nottinghamshire Community Foundation	-	1,000	1,000
Mansfield Building Society Community Support Scheme	-	920	920
The Gray Trust (CIO)	-	500	500
Tesco Community Grant	-	375	375
Anonymous	17,000	-	17,000
The Edward Gostling Foundation	5,000	-	5,000
Winifred Eileen Kemp Trust	5,000	-	5,000
The Sir Jules Thorn Charitable Trust	3,000	-	3,000
The Elizabeth Heath Charity	2,500	-	2,500
Gift Aid	1,529	-	1,529
Sundry grants & donations	8,400	-	8,400
	62,397	56,146	118,543

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £ (As restated)
Activities	-	18,074	18,074	19,427
Bank charges	414	-	414	483
Cleaning	6,746	-	6,746	6,467
Communications	1,640	-	1,640	1,626
Depreciation	8,603	-	8,603	7,637
Equipment	2,710	300	3,010	1,508
Fundraising	18,795	-	18,795	17,694
Insurance	2,333	-	2,333	1,767
IT support	2,121	-	2,121	2,123
Marketing & publicity	1,720	50	1,770	2,485
Meals	-	17,710	17,710	10,646
Office & shop supplies	3,456	-	3,456	2,249
Professional fees	5,136	-	5,136	2,214
Rent & rates	32,736	-	32,736	33,705
Repairs & maintenance	1,326	-	1,326	1,723
Salaries, NI & pensions	157,273	6,478	163,751	152,533
Relief staff	1,155	-	1,155	12,570
Expenses	2,486	-	2,486	1,664
Training & development	705	208	913	721
Transaction fees	1,104	-	1,104	2,398
Transport	6,676	2,616	9,292	8,061
Utilities	3,837	-	3,837	2,559
Waste disposal	975	-	975	916
	261,947	45,436	307,383	293,176

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	155,336	145,353
Social security costs	5,504	4,645
Pension costs	2,911	2,535
	163,751	152,533

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of persons employed	10	10

8 (2023 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,911 (2023 - £2,535).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £42,313 (2023 - £31,077).

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	1,000	855
Other financial services	352	361
	1,352	1,216

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	General equipment £	Computer equipment £	Fixtures & fittings £	Total £
Cost				
At 1 April 2023	16,042	18,231	-	34,273
Additions	6,418	347	2,399	9,164
Disposals	(3,147)	(1,466)	-	(4,613)
At 31 March 2024	19,313	17,112	2,399	38,824
Depreciation				
At 1 April 2023	9,448	9,410	-	18,858
Charge for the year	3,133	5,390	80	8,603
Eliminated on disposals	(3,147)	(1,466)	-	(4,613)
At 31 March 2024	9,434	13,334	80	22,848
Net book value				
At 31 March 2024	9,879	3,778	2,319	15,976
At 31 March 2023	6,594	8,821	-	15,415

11 Debtors

	2024 £	2023 £
Trade debtors	5,066	5,115
Prepayments	5,486	5,000
Other debtors	6,961	1,951
	17,513	12,066

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	970	878
Cash at bank	110,103	91,650
	111,073	92,528

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,509	2,001
Other creditors	1,351	1,127
Accruals	5,340	4,392
	9,200	7,520

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General	83,695	274,110	(261,947)	5,520	101,378
Restricted funds					
Equipment	5,368	5,635	(300)	(5,520)	5,183
Activities	1,119	13,000	(10,204)	-	3,915
Meals	10,308	14,980	(12,578)	-	12,710
Transition Day	11,999	17,985	(18,543)	-	11,441
Choir	-	3,546	(2,811)	-	735
Transport	-	1,000	(1,000)	-	-
Total restricted funds	28,794	56,146	(45,436)	(5,520)	33,984
Total funds	112,489	330,256	(307,383)	-	135,362

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General	109,950	228,434	(262,198)	7,509	83,695
Restricted					
Equipment	300	12,619	(42)	(7,509)	5,368
Activities	6,538	13,100	(18,519)	-	1,119
Meals	3,230	17,500	(10,422)	-	10,308
Transition Day	208	13,786	(1,995)	-	11,999
Total restricted funds	10,276	57,005	(30,978)	(7,509)	28,794
Total funds	120,226	285,439	(293,176)	-	112,489

The specific purposes for which the funds are to be applied are as follows:

Equipment – Funding toward a new batch of chairs and our Reminiscence & Interactive Therapy Activities (RITA) equipment.
Activities – Funding toward our activities which are designed to stimulate memory, enhance hand-eye coordination and foster a sense of orientation and awareness.
Meals – Funding toward a nutritious three-course meal, prepared on site by our in-house chef which ensures that every member has access to a wholesome and satisfying meal each day they spend with us.
Transitional Day - Funding provides a link for members who need to move, with minimal stress and disturbance from the Friendship Club into a higher level of support.
Choir – Funding toward the Dementia Choir - a pioneering initiative held in the Community Church Hall, designed to harness the power of music to stimulate brain activity, promote well-being and enhance mood
Transport – In partnership with the local Community Bus Service this fund ensures that members who are not able to travel can be picked up and dropped off at their doorstep and be transported in warmth and comfort to and from the clubs.

The transfer from the Equipment fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

15 Analysis of net assets between funds

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	15,976	-	15,976
Current assets	94,602	33,984	128,586
Current liabilities	(9,200)	-	(9,200)
Total net assets	101,378	33,984	135,362

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	15,415	-	15,415
Current assets	75,800	28,794	104,594
Current liabilities	(7,520)	-	(7,520)
Total net assets	83,695	28,794	112,489

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CORNWATER EVERGREENS

England & Wales - Charity number 1169556

Accounts

Charity registration number: 1169556

Cornwater Evergreens

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cornwater Evergreens

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Cornwater Evergreens

Reference and Administrative Details

Trustees	Edward Johnstone Anne Marie Hurst Stuart Bestwick Sue Pickering Lucinda Rossiter
Senior Management Team	Melissa Blythe, CEO
Charity Registration Number	1169556
Principal Office	Ravens Lodge Main Road Ravenshead Nottingham Nottinghamshire NG15 9GS
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Cornwater Evergreens

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Edward Johnstone
	Anne Marie Hurst
	Stuart Bestwick
	Sue Pickering
	Anne Smith (resigned 7 February 2023)
	Rev Claire Louise Melless (resigned 1 September 2023)
	Lucinda Rossiter (appointed 9 November 2022)

Structure, governance and management

Nature of governing document

The charity is a CIO operated under the rules of its constitution adopted 10/10/2016.

Recruitment and appointment of trustees

Our approach to appointing new trustees is thorough and considered, involving a review of CVs, an assessment of experience, and an evaluation of the skills each individual can bring to enhance the charity's mission.

Major risks and management of those risks

Currently, the charity faces no serious financial risks. However, we are mindful of potential challenges, including long-term access to our current building, staffing costs, and the level of grant income expected in the medium term. While the COVID-19 threat has diminished, and our clubs are fully operational, we remain vigilant and prepared for any potential impacts on our services.

Objectives and activities

Objects and aims

Since its inception in 2001, Cornwater Evergreens has been at the forefront of championing the well-being of socially isolated older individuals in North Nottinghamshire. Our mission is multifaceted: we strive to delay or eliminate the need for care, enhance health and well-being, and significantly improve the quality of life for our members. We offer vital support to frail older adults and those in the early stages of dementia, ensuring that their caregivers also receive the essential respite and assistance they need.

Objectives, strategies and activities

Transforming into a Charitable Incorporated Organisation (CIO) in 2016, we have broadened our horizons and intensified our services, upholding our dedication to mitigating social isolation and enhancing life quality for the elderly in our community. Our array of clubs and activities are meticulously designed to foster social engagement, mental agility, and holistic well-being, ensuring a vibrant and supportive environment for all.

The Friendship Club, operating on Mondays, Wednesdays, and Fridays, is at the heart of our service offering. Here, members find a warm and welcoming environment where they can connect with peers, engage in stimulating activities, and enjoy a nutritious three-course meal. This club is more than just a social gathering; it is a lifeline for many, providing a sense of belonging and community.

The Monday Friendship Club offers additional support for members with cognitive impairments or conditions requiring extra care. Our tailored program includes activities designed to stimulate memory, enhance hand-eye coordination, and foster a sense of orientation and awareness. This inclusive and accessible approach ensures that all members can participate and benefit.

The Memory Club, which operated on Tuesdays and Thursdays, mirrored the program of the Monday club. However, due to a decline in attendance, we made the difficult decision to close this club on 7th February 2023. This closure allowed us to innovate and introduce new programs to meet the evolving needs of our community.

The Art Club and The Brunch Club, initiated in response to the closure of the Memory Club, have quickly become integral parts of our weekly schedule. The Art Club, led by an experienced instructor, provides a creative outlet for members, while the Brunch Club offers a shorter session of activities accompanied by a hearty breakfast. Both clubs uphold the values and benefits of the Friendship Club, ensuring continuity of care and support.

In May 2023, we launched The Dementia Choir supported by Nottingham University, a pioneering initiative held at a Community Church Hall in Mansfield. This program harnesses the power of music to stimulate brain activity, promote well-being, and enhance mood. It provides all the benefits of the Friendship Club, with the added therapeutic advantages of singing, particularly for those living with dementia.

Our clubs collectively play a crucial role in combating loneliness, fostering a sense of community, and providing valuable support to older individuals and their carers. We are proud of the progress we have made since 2001 and remain committed to innovating and adapting our services to meet the ever-changing needs of our community.

Achievements and performance

Our team of highly qualified professionals is the driving force behind our charity, each bringing a unique set of skills and a deep well of experience to their roles. Over the past year, we have successfully conducted 2618 member sessions, providing our elderly community with a safe space to connect, engage, and thrive. In addition to this, we have facilitated 4315 hours of respite for carers, offering them a much-needed break and peace of mind.

Our volunteer program continues to flourish, with a dedicated team of individuals contributing an impressive 7455 hours of their time and energy. This includes long-standing volunteers who have been with us for over a decade, showcasing the strength, resilience, and commitment of our community.

Fundraising is a vital component of our operations, ensuring the sustainability and growth of our services. This year, we have successfully secured £94,005 in grants, a testament to the trust and confidence placed in us by our supporters and funders. Our Friends of Cornwater donation scheme and Lottery continue to be significant sources of support, and we are actively working to expand these initiatives to secure the future of our services.

The charity shop in Mansfield, which relocated to a more central location in March 2021 and opened its doors to the public in May 2021, has rapidly become a key revenue stream for us. With nearly double the retail space of our previous location, it serves as a hub for the community to recycle unwanted goods, while also contributing to the financial stability of our charity.

The COVID-19 pandemic has brought about unprecedented challenges, leading to fluctuations in attendance and participation in our programs. Despite this, we have remained steadfast in our commitment to the community, continuing to offer free taster days to potential new members. In the past year, we have conducted 40 taster days, welcoming 29 new members to our Cornwater family. Our adaptability and resilience during these trying times underscore our unwavering dedication to supporting our community.

Expansion of Reach

As Cornwater Evergreens continues to flourish, we are proud to report a significant expansion in our reach, both in the number of beneficiaries we serve and the geographic scope of our operations. Our commitment to alleviating social isolation and enhancing the well-being of older individuals has led us to extend our services beyond our initial boundaries, now encompassing sessions in Ravenshead, Mansfield City Centre, and Rainworth.

This expansion not only reflects our growth in capacity but also our dedication to meeting the needs of a broader demographic. By establishing a presence in these additional communities, we are able to touch more lives and provide our invaluable services to a wider audience. Our clubs and activities have become a cornerstone of support in these areas, fostering a sense of community and belonging among our members.

Financial review

The financial stability of Cornwater Evergreens is a result of the collective support from our funders, the revenue generated from member fees, the success of our charity shop, and the generous contributions from our Friends donation scheme and Lottery. Our stringent financial controls and prudent fiscal management have enabled us to navigate the financial challenges posed by the pandemic, ensuring that we maintain our staffing levels and manage the year's deficit without depleting our reserves. This prudent financial stewardship is a testament to our commitment to long-term sustainability and our ability to continue providing invaluable services to the community.

Policy on reserves

We maintain reserves of between 3 and 6 months of annual expenditure in readily realisable cash form, ensuring the charity can meet its capital and revenue requirements.

Public benefit

Cornwater Evergreens stands as a beacon of support and companionship in the local community, diligently working to eradicate the pervasive issue of loneliness among older individuals. Our clubs provide a dynamic and nurturing environment, where members can forge connections, share stories, and engage in a variety of activities tailored to their interests and needs. The provision of nutritious meals is a cornerstone of our service, ensuring that every member has access to a wholesome and satisfying meal each day they spend with us. This not only addresses nutritional needs but also fosters a sense of belonging and community.

In addition to serving our elderly members, we extend our support to the unsung heroes – the carers. By offering respite services, we provide carers with the invaluable opportunity to recharge, focus on their own well-being, and attend to their personal commitments, all while knowing their loved ones are in safe and caring hands.

Volunteerism is at the heart of our operations, creating a platform for local residents to contribute to the community, learn new skills, and gain practical experience. This not only aids in their personal and professional development but also strengthens the fabric of our community. The trustees of Cornwater Evergreens are unwavering in their commitment to delivering public benefit, aligning our operations and initiatives with the guidelines set forth by the Charity Commission for England and Wales.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18/01/24 and signed on its behalf by:

S.J. Bestwick

Stuart Bestwick
Trustee

Cornwater Evergreens

Independent Examiner's Report to the trustees of Cornwater Evergreens

Independent examiner's report to the trustees of Cornwater Evergreens
I report to the trustees on my examination of the accounts of Cornwater Evergreens (the Charity) for the year ended 31 March 2023.

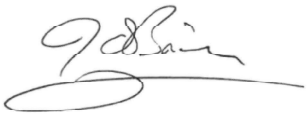
Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 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. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

I 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.



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 19/01/2024

Cornwater Evergreens

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	46,517	-	46,517	82,916
Charitable activities	3	40,376	57,005	97,381	62,953
Other trading activities	4	141,541	-	141,541	119,759
Total Income		228,434	57,005	285,439	265,628
Expenditure on:					
Charitable activities	6	(262,198)	(30,978)	(293,176)	(254,605)
Total Expenditure		(262,198)	(30,978)	(293,176)	(254,605)
Net (expenditure)/income		(33,764)	26,027	(7,737)	11,023
Gross transfers between funds		7,509	(7,509)	-	-
Net movement in funds		(26,255)	18,518	(7,737)	11,023
Reconciliation of funds					
Total funds brought forward		109,950	10,276	120,226	109,203
Total funds carried forward	14	83,695	28,794	112,489	120,226

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	82,916	-	82,916
Charitable activities	3	25,970	36,983	62,953
Other trading activities	4	119,759	-	119,759
Total Income		228,645	36,983	265,628
Expenditure on:				
Charitable activities	6	(224,493)	(30,112)	(254,605)
Total Expenditure		(224,493)	(30,112)	(254,605)
Net income		4,152	6,871	11,023
Gross transfers between funds		2,800	(2,800)	-
Net movement in funds		6,952	4,071	11,023
Reconciliation of funds				
Total funds brought forward		102,998	6,205	109,203
Total funds carried forward	14	109,950	10,276	120,226

Cornwater Evergreens

(Registration number: 1169556)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	15,415	21,503
Current assets			
Debtors	11	12,066	13,525
Cash at bank and in hand	12	92,528	93,242
		104,594	106,767
Creditors: Amounts falling due within one year	13	(7,520)	(8,044)
Net current assets		97,074	98,723
Net assets		112,489	120,226
Funds of the charity:			
Restricted income funds			
Restricted funds	14	28,794	10,276
Unrestricted income funds			
Unrestricted funds		83,695	109,950
Total funds	14	112,489	120,226

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on ..18/01/2024.. and signed on their behalf by:

.....
Edward Johnstone
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Cornwater Evergreens meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	Straight line 33.3%
Furniture & equipment	Straight line 33.3% / 20%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	46,517	46,517	74,597
Grants, including capital grants;			
Government grants	-	-	8,319
	46,517	46,517	82,916

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fees	40,376	-	40,376	25,970
Grants	-	57,005	57,005	36,983
	40,376	57,005	97,381	62,953

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2022 £
Trading income;			
Sales of goods and services	127,297	127,297	106,823
Local fundraising	14,244	14,244	12,936
	141,541	141,541	119,759

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
The National Lottery Community Fund	-	13,786	13,786
Anonymous	5,000	5,000	10,000
Nottinghamshire County Council	-	5,000	5,000
The Jones 1986 Charitable Trust	-	5,000	5,000
The Percy Bilton Charity	-	5,000	5,000
Romo Community Fund	-	4,500	4,500
The 29th May 1961 Charitable Trust	-	3,000	3,000
Lindhurst Windfarm	-	2,500	2,500
Skipton Charitable Foundation	-	2,944	2,944
The Thomas Farr Charity	-	3,000	3,000
The W. G. Edwards Charitable Foundation	-	1,600	1,600
Tesco Community Grant	-	1,125	1,125
The Charles Littlewood Hill Trust	-	1,000	1,000
The Helen Jean Cope Charity	-	1,000	1,000
The Rank Foundation Limited	-	550	550
Magic Little Grants	-	500	500
Nottinghamshire Community Foundation	-	500	500
Ravenshead Parish Council	-	500	500
The Gray Trust (CIO)	-	500	500
The National Lottery Awards for All	10,000	-	10,000
BNA (CIO)	5,000	-	5,000
The Edward Gostling Foundation	5,000	-	5,000
The Sir Jules Thorn Charitable Trust	3,000	-	3,000
Sir John Eastwood Foundation	2,000	-	2,000
The Forman Hardy Charitable Trust	2,000	-	2,000
The Albert Hunt Trust	2,000	-	2,000
Woodroffe Benton Foundation	1,500	-	1,500
Thoresby Charitable Trust	1,000	-	1,000
The Jessie Spencer Trust	500	-	500
Sundy donations	9,517	-	9,517
	46,517	57,005	103,522

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Activities	-	19,427	19,427	12,204
Cleaning	6,467	-	6,467	5,244
Communications	1,626	-	1,626	1,880
Equipment	1,466	42	1,508	1,573
Shop moving fees	-	-	-	7,217
Fundraising	17,694	-	17,694	17,576
Insurance	1,767	-	1,767	1,711
Marketing & publicity	2,230	255	2,485	3,142
Meals	-	10,646	10,646	8,297
Office & shop supplies	2,249	-	2,249	2,127
Food parcel project	-	-	-	2,114
Payroll & bookkeeping	193	-	193	169
Transaction fees	2,398	-	2,398	1,840
Professional fees	2,504	-	2,504	1,843
Rent & rates	33,705	-	33,705	31,276
Repairs & maintenance	2,639	-	2,639	1,766
Salaries, NI & pensions	152,067	466	152,533	135,198
Relief staff	12,570	-	12,570	-
Expenses	1,664	-	1,664	1,688
Training & development	721	-	721	1,873
Transport	7,919	142	8,061	5,047
Utilities	2,559	-	2,559	2,828
Depreciation	7,637	-	7,637	5,414
Storage	-	-	-	250
PPE	-	-	-	332
IT support	2,123	-	2,123	1,996
	262,198	30,978	293,176	254,605

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	145,353	130,228
Social security costs	4,645	2,953
Pension costs	2,535	2,017
	152,533	135,198

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of persons employed	10	9

8 (2022 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,535 (2022 - £2,017).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £31,077 (2022 - £30,132).

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	855	825
Other financial services	361	313
	1,216	1,138

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	16,042	16,682	32,724
Additions	-	1,549	1,549
At 31 March 2023	16,042	18,231	34,273
Depreciation			
At 1 April 2022	7,265	3,956	11,221
Charge for the year	2,183	5,454	7,637
At 31 March 2023	9,448	9,410	18,858
Net book value			
At 31 March 2023	6,594	8,821	15,415
At 31 March 2022	8,777	12,726	21,503

11 Debtors

	2023 £	2022 £
Trade debtors	5,115	6,615
Prepayments	5,000	5,000
Other debtors	1,951	1,910
	12,066	13,525

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	878	88
Cash at bank	91,650	93,154
	92,528	93,242

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,001	2,486
Other creditors	1,127	85
Accruals	4,392	5,473
	7,520	8,044

14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General	109,950	228,434	(262,198)	7,509	83,695
Restricted funds					
Equipment	300	12,619	(42)	(7,509)	5,368
Activities	6,538	13,100	(18,519)	-	1,119
Meals	3,230	17,500	(10,422)	-	10,308
Transition Day	208	13,786	(1,995)	-	11,999
Total restricted funds	10,276	57,005	(30,978)	(7,509)	28,794
Total funds	120,226	285,439	(293,176)	-	112,489

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General	102,998	228,645	(224,493)	2,800	109,950
Restricted					
Equipment	600	2,500	-	(2,800)	300
Activities	3,022	18,400	(14,884)	-	6,538
Meals	2,375	9,152	(8,297)	-	3,230
Food parcels	-	2,114	(2,114)	-	-
Transition Day	208	-	-	-	208
PPE	-	250	(250)	-	-
Shop	-	2,667	(2,667)	-	-
Transport	-	1,400	(1,400)	-	-
Training	-	500	(500)	-	-
Total restricted funds	6,205	36,983	(30,112)	(2,800)	10,276
Total funds	109,203	265,628	(254,605)	-	120,226

The specific purposes for which the funds are to be applied are as follows:

The Transitional Day fund provides a link for members who need to move, with minimal stress and disturbance from the Friendship Club into a higher level of care.

The transfer from the Equipment fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

15 Analysis of net assets between funds

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	15,415	-	15,415
Current assets	75,800	28,794	104,594
Current liabilities	(7,520)	-	(7,520)
Total net assets	83,695	28,794	112,489

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	21,503	-	21,503
Current assets	96,491	10,276	106,767
Current liabilities	(8,044)	-	(8,044)
Total net assets	109,950	10,276	120,226

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CORNWATER EVERGREENS

England & Wales - Charity number 1169556

Accounts

Charity registration number: 1169556

Cornwater Evergreens

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Cornwater Evergreens

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Cornwater Evergreens

Reference and Administrative Details

Trustees	Edward Johnstone Anne Marie Hurst Stuart Bestwick Sue Pickering Anne Smith Rev Claire Louise Melless Lucinda Rossiter
Senior Management Team	M Blythe, C E O
Charity Registration Number	1169556
Principal Office	Ravens Lodge Main Road Ravenshead Nottingham Nottinghamshire NG15 9GS
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Cornwater Evergreens

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Edward Johnstone
	Anne Marie Hurst
	Stuart Bestwick
	Sue Pickering
	Anne Smith
	Rev Claire Louise Melless
	Lucinda Rossiter (appointed 9 November 2022)

Structure, governance and management

Nature of governing document

The charity is a CIO operated under the rules of its constitution adopted 10/10/2016.

Recruitment and appointment of trustees

New Trustees are appointed by reviewing their CV's, looking at what experience they have and what skills they can bring to the charity.

Major risks and management of those risks

There are no serious financial risks at this stage. Minor risks considered include long term access to the current building, staffing costs and level of grant income, as a percentage of the overall income, expected in the medium term. As the threat from COVID19 has not yet passed it may still impact on operations, however, presently the clubs are both fully open.

Objectives and activities

Objects and aims

To provide local, accessible relevant services, and activities to socially isolated older people in North Nottinghamshire, thereby helping to delay or postpone their admission to care, improve their health and well-being thus enhancing their quality of life.

To promote activities and support for both frail older people and those living with the early signs of dementia (prior to needing Statutory Social Services Day Care) thus helping to provide carer support and respite.

Cornwater Evergreens

Trustees' Report

Objectives, strategies and activities

Since becoming a Charitable Incorporated Organisation in 2016 the charity has grown and operates two clubs five days a week.

The Friendship Club runs on a Monday, Wednesday and Friday and supports individual members, many of whom attend more than once a week. The club offers companionship and a place where older people can socialise and enjoy activities helping to prevent loneliness and social isolation.

The Memory Club runs on a Tuesday and Thursday. We offer a structured programme of lively activities which stimulate memories and help members orientate themselves with what is happening around them. Activities also help with hand-eye coordination and cognitive skills. Our activities are fully inclusive and accessible to everyone. The club also offers carers respite.

Public benefit

The clubs provide a valuable service to the local area. Research has proven that loneliness can have a detrimental affect on a person's health and wellbeing, the clubs offer companionship and a lively environment where older people can spend an enjoyable day so ending feelings of loneliness and isolation.

Many volunteering opportunities are available within the organisation helping residents from the local community to learn new skills and gain valuable experience which help those seeking future employment.

We also have training employment opportunities as shown by our employment of an apprentice studying a requisite relevant course at the local college.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Charity is operated by professionally qualified staff in all key positions who have a wealth of requisite knowledge and experience.

Our volunteers continue to be vital to the charity, without their support we would be unable to offer our services. We have a team of dedicated volunteers, who support both the clubs and the shop, some of whom have been with us for over a decade. In total the volunteers have contributed 6,752 hours for which we are enormously grateful.

Fundraising is vital to our survival and this year we have had excellent results with over £112,552 being obtained in grants. Our Friends of Cornwater donation scheme and Lottery continue to make valuable contributions to the clubs' and we hope to recruit more members going forward.

The charity shop in Mansfield continues to thrive. We relocated to new premises in March 2021, opening our doors to the public in May 2021. The shop is in a prominent town centre location and is substantially larger than our previous shop, offering nearly double the retail space of 1,482 square feet. The shop is a significant revenue stream for the charity. It also offers a valuable channel for local residents to recycle unwanted goods.

Cornwater Evergreens

Trustees' Report

Continued Impact of COVID-19

The charity ceased its operations in March 2020 in response to the Government's directive but after adapting our service we continued to support our members by introducing a weekly food/activity parcel and maintaining further contact via the telephone. As our charitable objectives are to provide friendship and prevent isolation it was key that we supported our members during this difficult time, helping reduce the potential detrimental effects of lockdown on their health and wellbeing, whilst keeping them actively involved with Cornwater, even when at home.

The Clubs reopened on 19th July 2021, however, the impact of COVID-19 on our membership was significant and consequently we re-opened with reduced members. Numbers have continued to fluctuate as some older people are still reticent to join groups, preferring to stay at home; some of our members health has deteriorated significantly and we are unable to offer support; sadly some have passed away. However, potential new members have continued to take advantage of our free taster days. In total we have offered 36 taster days and have welcomed 27 new members.

Our Memory Club continues to support carers and has provided 4,750 respite hours.

Financial review

Financially there have been, and continue to be, many funders who have helped lessen the negative financial impact of the closure of operations. This along with increased shop revenue and the Government Job Retention Scheme grant have enabled us to provide our services and re-open, keeping all our staff employed without any undue financial burden or impact on reserves.

Policy on reserves

Reserves of between 3 and 6 months of annual expenditure are maintained in readily realisable cash form to enable the charity to meet its capital and revenue.

Cornwater Evergreens

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 24/1/23 and signed on its behalf by:

S J Bestwick

Stuart Bestwick
Trustee

Cornwater Evergreens

Independent Examiner's Report to the trustees of Cornwater Evergreens

Independent examiner's report to the trustees of Cornwater Evergreens
I report to the trustees on my examination of the accounts of Cornwater Evergreens (the Charity) for the year ended 31 March 2022.

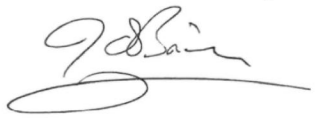
Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 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. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

I 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.



.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:24/01/2023.....

Cornwater Evergreens

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	82,916	-	82,916	136,515
Charitable activities	3	25,970	36,983	62,953	53,999
Other trading activities	4	119,759	-	119,759	25,839
Total Income		228,645	36,983	265,628	216,353
Expenditure on:					
Charitable activities	6	(224,493)	(30,112)	(254,605)	(199,814)
Total Expenditure		(224,493)	(30,112)	(254,605)	(199,814)
Net income		4,152	6,871	11,023	16,539
Gross transfers between funds		2,800	(2,800)	-	-
Net movement in funds		6,952	4,071	11,023	16,539
Reconciliation of funds					
Total funds brought forward		102,998	6,205	109,203	92,664
Total funds carried forward	14	109,950	10,276	120,226	109,203

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	136,515	-	136,515
Charitable activities	3	7,381	46,618	53,999
Other trading activities	4	25,839	-	25,839
Total Income		169,735	46,618	216,353
Expenditure on:				
Charitable activities	6	(139,433)	(60,381)	(199,814)
Total Expenditure		(139,433)	(60,381)	(199,814)
Net income/(expenditure)		30,302	(13,763)	16,539
Gross transfers between funds		600	(600)	-
Net movement in funds		30,902	(14,363)	16,539
Reconciliation of funds				
Total funds brought forward		72,096	20,568	92,664
Total funds carried forward	14	102,998	6,205	109,203

Cornwater Evergreens

(Registration number: 1169556)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	21,503	13,888
Current assets			
Debtors	11	13,525	13,566
Cash at bank and in hand	12	93,242	120,925
		106,767	134,491
Creditors: Amounts falling due within one year	13	(8,044)	(39,176)
Net current assets		98,723	95,315
Net assets		120,226	109,203
Funds of the charity:			
Restricted income funds			
Restricted funds	14	10,276	6,205
Unrestricted income funds			
Unrestricted funds		109,950	102,998
Total funds	14	120,226	109,203

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 24.1.23 and signed on their behalf by:

.....
Edward Johnstone
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Cornwater Evergreens meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	Straight line 33.3%
Furniture & equipment	Straight line 33.3% / 20%

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	74,597	74,597	96,134
Grants, including capital grants;			
Government grants	8,319	8,319	40,381
	82,916	82,916	136,515

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fees	25,970	-	25,970	705
Grants	-	36,983	36,983	46,618
Other income	-	-	-	568
Sundry income	-	-	-	6,108
	25,970	36,983	62,953	53,999

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Sales of goods and services	106,823	106,823	13,951
Local fundraising	12,936	12,936	11,888
	119,759	119,759	25,839

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Nottinghamshire County Council	-	7,000	7,000
The Jones 1986 Charitable Trust	-	5,000	5,000
The 29th May 1961 Charitable Trust	-	3,000	3,000
The Thomas Farr Charity	-	3,000	3,000
Sir George Earle	-	2,800	2,800
Mansfield District Council	-	2,667	2,667
Anonymous	5,000	2,500	7,500
Freemasons Fund	-	2,000	2,000
Lindhurst Windfarm	-	2,000	2,000
JN Derbyshire Trust	-	2,000	2,000
Wheatcroft Fund	-	2,000	2,000
Co-op Local Community Fund	-	1,169	1,169
Magic Little Grants	-	500	500
Mansfield Building Society	-	500	500
The Gray Trust	-	500	500
Blidworth Parish Council	-	347	347
The Julia and Hans Rausing Trust	32,750	-	32,750
National Lottery Awards for All	10,000	-	10,000
HMRC	8,319	-	8,319
BNA CIO	5,000	-	5,000
Winifred Eileen Kemp Trust	5,000	-	5,000
Charles Hayward Foundation	4,000	-	4,000
The Albert Hunt Trust	2,000	-	2,000
The Sir Jules Thorn Charitable Trust	1,250	-	1,250
Arnold Clark Community Fund	1,000	-	1,000
Thoresby Charitable Trust	750	-	750
The Jessie Spencer Trust	500	-	500
Sundry	7,347	-	7,347
	82,916	36,983	119,899

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Activities	-	12,204	12,204	3,059
Cleaning	5,244	-	5,244	1,682
Communications	1,880	-	1,880	1,912
Equipment	1,573	-	1,573	983
Shop moving fees	4,550	2,667	7,217	8,302
Fundraising	17,576	-	17,576	18,333
Insurance	1,711	-	1,711	2,098
Marketing & publicity	3,142	-	3,142	1,809
Meals	-	8,297	8,297	2,052
Office & shop supplies	2,127	-	2,127	883
Food parcel project	-	2,114	2,114	14,890
Payroll & book-keeping	169	-	169	160
Transaction fees	1,840	-	1,840	375
Professional fees	1,843	-	1,843	5,209
Rent & rates	31,276	-	31,276	10,995
Repairs & maintenance	1,766	-	1,766	1,158
Salaries, NI & pensions	132,518	2,680	135,198	111,481
Relief staff	-	-	-	2,678
Expenses	1,688	-	1,688	1,525
Training & development	1,373	500	1,873	1,177
Transport	3,647	1,400	5,047	332
Utilities	2,828	-	2,828	980
Depreciation	5,414	-	5,414	1,425
Storage	250	-	250	2,771
IT support	1,996	-	1,996	2,025
PPE	82	250	332	1,520
	224,493	30,112	254,605	199,814

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	130,228	107,385
Social security costs	2,953	2,156
Pension costs	2,017	1,940
	135,198	111,481

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of persons employed	9	7

8 (2021 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,017 (2021 - £1,940).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £30,132 (2021 - £29,521).

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	825	825
Other financial services	313	279
	1,138	1,104

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	13,252	6,443	19,695
Additions	2,790	10,239	13,029
At 31 March 2022	16,042	16,682	32,724
Depreciation			
At 1 April 2021	4,467	1,340	5,807
Charge for the year	2,798	2,616	5,414
At 31 March 2022	7,265	3,956	11,221
Net book value			
At 31 March 2022	8,777	12,726	21,503
At 31 March 2021	8,785	5,103	13,888

11 Debtors

	2022 £	2021 £
Trade debtors	6,615	-
Prepayments	5,000	5,000
Other debtors	1,910	8,566
	13,525	13,566

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	88	133
Cash at bank	93,154	120,792
	93,242	120,925

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,486	1,483
Other creditors	85	1,510
Accruals	5,473	3,193
Deferred income	-	32,990
	8,044	39,176

14 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General	102,998	228,645	(224,493)	2,800	109,950
Restricted funds					
Equipment	600	2,500	-	(2,800)	300
Activities	3,022	18,400	(14,884)	-	6,538
Meals	2,375	9,152	(8,297)	-	3,230
Food parcels	-	2,114	(2,114)	-	-
Transition Day	208	-	-	-	208
PPE	-	250	(250)	-	-
Shop	-	2,667	(2,667)	-	-
Transport	-	1,400	(1,400)	-	-
Training	-	500	(500)	-	-
Total restricted funds	6,205	36,983	(30,112)	(2,800)	10,276
Total funds	109,203	265,628	(254,605)	-	120,226

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
General	72,096	169,735	(139,433)	600	102,998
Restricted					
Salaries	5,075	-	(5,075)	-	-
Equipment	900	923	-	(1,223)	600
Activities	56	12,420	(10,077)	623	3,022
Meals	-	9,747	(7,372)	-	2,375
Food parcels	14,537	22,820	(37,357)	-	-
Transition Day	-	208	-	-	208
PPE	-	500	(500)	-	-
Total restricted funds	20,568	46,618	(60,381)	(600)	6,205
Total funds	92,664	216,353	(199,814)	-	109,203

The specific purposes for which the funds are to be applied are as follows:

The Transitional Day fund provides a link for members who need to move, with minimal stress and disturbance from the Friendship Club to the Memory Club.

The transfer from the Equipment fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

15 Analysis of net assets between funds

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	21,503	-	21,503
Current assets	96,491	10,276	106,767
Current liabilities	(8,044)	-	(8,044)
Total net assets	109,950	10,276	120,226

	Unrestricted		2021
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	13,888	-	13,888
Current assets	128,286	6,205	134,491
Current liabilities	(39,176)	-	(39,176)
Total net assets	102,998	6,205	109,203

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CORNWATER EVERGREENS

England & Wales - Charity number 1169556

Accounts

Charity registration number: 1169556

Cornwater Evergreens

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Cornwater Evergreens

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Cornwater Evergreens

Reference and Administrative Details

Trustees	Edward Johnstone Anne Marie Hurst Stuart Bestwick Sue Pickering Anne Smith Rev Claire Louise Melless
Senior Management Team	M Blythe, C E O
Principal Office	Ravens Lodge Main Road Ravenshead Nottingham Nottinghamshire NG15 9GS
Charity Registration Number	1169556
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Cornwater Evergreens

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Trustees

Edward Johnstone

Anne Marie Hurst

Stuart Bestwick

Sue Pickering

Hilary Imrie-Smith (resigned 14 October 2020)

Anne Smith

Rev Claire Louise Melless

Structure, governance and management

Nature of governing document

The charity is a CIO operated under the rules of its constitution adopted 10/10/2016.

Recruitment and appointment of trustees

New Trustees are appointed by reviewing their CV's, looking at what experience they have and what they can bring to the charity.

Major risks and management of those risks

There are no serious financial risks at this stage. Minor risks considered include long term access to the current building, staffing costs and level of grant income, as a percentage of the overall income, expected in the medium term. As the threat from COVID19 has not yet passed it may still impact on operations, however, presently the clubs are both fully open.

Objectives and activities

Objects and aims

To provide local, accessible relevant services, and activities to socially isolated older people in North Nottinghamshire, thereby helping to delay or postpone their admission to care, improve their health and well-being thus enhancing their quality of life.

To promote activities and support for both frail older people and those living with the early signs of dementia (prior to needing Statutory Social Services Day Care) thus helping to provide carer support and respite.

Cornwater Evergreens

Trustees' Report

Objectives, strategies and activities

Since becoming a Charitable Incorporated Organisation in 2016 the charity has grown and operates two clubs five days a week.

The Friendship Club runs on a Monday, Wednesday and Friday and supports individual members, many of whom attend more than once a week. The club offers companionship and a place where older people can socialise and enjoy activities helping to prevent loneliness and social isolation.

The Memory Club runs on a Tuesday and Thursday. We offer a structured programme of lively activities which stimulate memories and help members orientate themselves with what is happening around them. Activities also help with hand-eye coordination and cognitive skills. Our activities are fully inclusive and accessible to everyone. The club also offers carers respite.

Public benefit

The clubs provide a valuable service to the local area. Research has proven that loneliness can have a detrimental affect on a person's health and wellbeing, the clubs offer companionship and a lively environment where older people can spend an enjoyable day so ending feelings of loneliness and isolation.

Many volunteering opportunities are available within the organisation helping residents from the local community to learn new skills and gain valuable experience which help those seeking future employment.

We also have training employment opportunities as shown by our employment of an apprentice studying a requisite relevant course at the local college.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cornwater Evergreens

Trustees' Report

Achievements and performance

The Charity is operated by professionally qualified staff in all key positions who have a wealth of requisite knowledge and experience.

Our volunteers continue to be vital to the charity, without their support we would be unable to offer our services. We have a team of dedicated volunteers, some of whom have been with us for over a decade. Grateful contribution for which we are enormously grateful.

Fundraising is vital to our survival and this year we have had excellent results with over one hundred and seventy three thousand pounds being obtained in grants. Our Friends of Cornwater donation scheme and Lottery continue to make valuable contributions to the clubs' and we hope to recruit more members going forward. The charity shop in Mansfield continues to thrive and after relocating in March 2021 to larger premises in a more prominent town centre location continues to generate a vital source of income, whilst also offering a valuable channel for local residents to recycle unwanted goods.

Impact of COVID-19

As a result of COVID-19 the charity had to cease its existing operations in March 2020. We quickly adapted the service to support our members and in April 2020 introduced a weekly food parcel service delivering essential food items and a few treats to members; this service was supported by regular phone contact. As our charitable objectives are to provide friendship and prevent isolation it was key that we supported our members during this difficult time, helping reduce the potential detrimental effects of lockdown on their health and wellbeing, whilst keeping them actively involved with Cornwater, even when at home.

As regulations were eased, we were able to open in September 2020 and offer a shorter, socially distanced 'Lite Bite' session; members enjoying lunch and an activity. With restrictions tightening, once more, these sessions ceased and we returned to delivering food and enrichment bags with the emphasis changing to also providing stimulating activities for our members.

The Clubs finally reopened on 19th July 2021, however, the impact of COVID-19 on our membership was significant and consequently we re-opened with reduced members. However the numbers are now slowly increasing.

Financial review

Financially there have been, and continue to be, many funders who have helped lessen the negative financial impact of the closure of operations. This along with reduced expenditure, increased shop revenue and the Government Job Retention Scheme grant have enabled us to provide our services and re-open, keeping all our staff employed without any undue financial burden or impact on reserves.

The funds referred to above include funds for the transitional day which is a proposed new day providing a link for members who need to move, with minimal stress and disturbance from the Friendship Club to the Memory Club. We also received funds for equipment purchases some of which was spent on activity exercise equipment and this is reflected in the transfer from the Equipment to the Activities Fund.

Policy on reserves

Reserves of between 3 and 6 months of annual expenditure are maintained in readily realisable cash form to enable the charity to meet its capital and revenue.

Cornwater Evergreens

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 25/01/22 and signed on its behalf by:

S. J. Bestwick

Stuart Bestwick
Trustee

Cornwater Evergreens

Independent Examiner's Report to the trustees of Cornwater Evergreens

Independent examiner's report to the trustees of Cornwater Evergreens
I report to the trustees on my examination of the accounts of Cornwater Evergreens (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

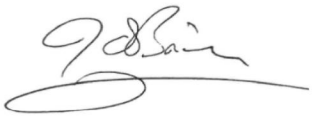
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

I 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.



.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 26/01/2022

Cornwater Evergreens

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	136,515	-	136,515
Charitable activities	3	7,381	46,618	53,999
Other trading activities	5	25,839	-	25,839
Total Income		169,735	46,618	216,353
Expenditure on:				
Charitable activities	6	(139,433)	(60,381)	(199,814)
Total Expenditure		(139,433)	(60,381)	(199,814)
Net income/(expenditure)		30,302	(13,763)	16,539
Gross transfers between funds		600	(600)	-
Net movement in funds		30,902	(14,363)	16,539
Reconciliation of funds				
Total funds brought forward		72,096	20,568	92,664
Total funds carried forward	13	102,998	6,205	109,203

All of the charity's activities derive from continuing operations during the two periods.

The funds breakdown for the period is shown in note 13.

	Note	Unrestricted funds £	Restricted funds £	(As restated) Total 2020 £
Income and Endowments from:				
Donations and legacies	2	44,745	-	44,745
Charitable activities	3	54,386	50,055	104,441
Other trading activities	5	69,988	-	69,988
Total Income		169,119	50,055	219,174
Expenditure on:				
Charitable activities	6	(189,704)	(27,135)	(216,839)
Total Expenditure		(189,704)	(27,135)	(216,839)
Net (expenditure)/income		(20,585)	22,920	2,335
Gross transfers between funds		2,352	(2,352)	-
Net movement in funds		(18,233)	20,568	2,335
Reconciliation of funds				
Total funds brought forward		90,329	-	90,329
Total funds carried forward	13	72,096	20,568	92,664

Cornwater Evergreens

(Registration number: 1169556)
Balance Sheet as at 31 March 2021

	Note	2021 £	(As restated) 2020 £
Fixed assets			
Tangible assets	10	13,888	2,857
Current assets			
Debtors	11	13,566	3,613
Cash at bank and in hand		120,925	90,426
		134,491	94,039
Creditors: Amounts falling due within one year	12	(39,176)	(4,232)
Net current assets		95,315	89,807
Net assets		109,203	92,664
Funds of the charity:			
Restricted funds		6,205	20,568
Unrestricted income funds			
Unrestricted funds		102,998	72,096
Total funds	13	109,203	92,664

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 25/01/22 and signed on their behalf by:

.....
Edward Johnstone
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Cornwater Evergreens meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Reclassification of comparative amounts
The restatement in the 2020 figures is the result of a large retrospective VAT reclaim and represents a VAT debtor that this gave rise to.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	Straight line 33.3%
Furniture & equipment	Straight line 33.3%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	96,134	96,134	44,745
Grants, including capital grants;			
Government grants	40,381	40,381	-
	136,515	136,515	44,745

3 Income from charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	(As restated) Total 2020 £
Fees	705	-	705	51,304
Grants	-	46,618	46,618	50,055
Other income	568	-	568	624
Sundry income	6,108	-	6,108	2,458
	7,381	46,618	53,999	104,441

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Severn Trent Community Fund	-	8,820	8,820
Nottinghamshire Community Foundation - NET Coronavirus Appeal Programme	10,000	5,000	15,000
Anonymous donor	2,000	5,000	7,000
Truemark Trust	-	5,000	5,000
The Edward Gostling Foundation	-	5,000	5,000
Nottinghamshire County Council	-	3,800	3,800
Active Notts	-	3,043	3,043
Sir John Eastwood Foundation	-	2,000	2,000
Wesleyan Small Grant	-	2,000	2,000
Wheatcroft Fund May20	-	2,000	2,000
Barchester's Charitable Foundation	-	1,000	1,000
The Charles Littlewood Hill Trust	-	1,000	1,000
Mary Potter Convent Hospital Trust	-	1,000	1,000
Co-op Local Community Fund	-	747	747
Tesco Bags of Help COVID-19 Communties Fund	-	500	500
Magic Little Grant	-	500	500
Aviva Community Fund	-	208	208
National Lottery COVID-19 Fund	61,365	-	61,365
HMRC	29,012	-	29,012
Mansfield District Council - COVID-19 support grants	11,169	-	11,169
The Jones 1986 Charitable Trust	5,000	-	5,000
Winifred Eileen Kemp Trust	5,000	-	5,000
The Albert Hunt Trust	2,000	-	2,000
The Jessie Spencer Trust	1,000	-	1,000
Blidworth Parish Council	200	-	200
Sundry	9,769	-	9,769
	136,515	46,618	183,133

5 Income from other trading activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Trading income;			
Sales of goods and services	13,951	13,951	54,638
Local fundraising	11,888	11,888	15,350
	25,839	25,839	69,988

6 Expenditure on charitable activities

	Unrestricted General funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Activities	-	3,059	3,059	14,694
Cleaning	1,682	-	1,682	5,474
Communications	1,484	428	1,912	1,804
Depreciation	1,425	-	1,425	2,071
Equipment	983	-	983	1,153
Food parcel project	-	14,890	14,890	-
Fundraising	18,333	-	18,333	16,514
Insurance	2,098	-	2,098	1,302
IT support	2,025	-	2,025	1,486
Marketing & publicity	1,809	-	1,809	2,148
Meals & food parcels	-	2,052	2,052	12,103
Office & shop supplies	883	-	883	1,567
Payroll & bookkeeping	160	-	160	158
Pensions	1,541	399	1,940	1,862
PPE	1,020	500	1,520	-
Professional fees	5,209	-	5,209	2,335
Rent & rates	9,945	1,050	10,995	19,618
Repairs & maintenance	1,158	-	1,158	1,097
Salaries	71,668	37,873	109,541	113,839
Shop moving fees	8,302	-	8,302	-
Relief staff	2,678	-	2,678	4,610
Expenses	1,525	-	1,525	1,807
Storage	2,771	-	2,771	2,060
Training & development	1,177	-	1,177	2,188
Transaction fees	375	-	375	524
Transport	332	-	332	5,479
Utilities	850	130	980	946
	139,433	60,381	199,814	216,839

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	107,385	110,440
Social security costs	2,156	3,399
Pension costs	1,940	1,862
	111,481	115,701

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of persons employed	7	8

6 (2020 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,940 (2020 - £1,862).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £29,521 (2020 - £29,521).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2020	5,127	2,112	7,239
Additions	8,125	4,331	12,456
At 31 March 2021	13,252	6,443	19,695
Depreciation			
At 1 April 2020	3,807	575	4,382
Charge for the year	660	765	1,425
At 31 March 2021	4,467	1,340	5,807
Net book value			
At 31 March 2021	8,785	5,103	13,888
At 31 March 2020	1,320	1,537	2,857

11 Debtors

	2021 £	(As restated) 2020 £
Trade debtors	-	1,155
Prepayments	5,000	-
Other debtors	8,566	2,458
	13,566	3,613

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,483	1,783
Other creditors	1,510	2,449
Accruals	3,193	-
Deferred income	32,990	-
	39,176	4,232

13 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
General	72,096	169,735	(139,433)	600	102,998
Restricted funds					
Salaries	5,075	-	(5,075)	-	-
Equipment	900	923	-	(1,223)	600
Activities	56	12,420	(10,077)	623	3,022
Meals	-	9,747	(7,372)	-	2,375
Food parcels	14,537	22,820	(37,357)	-	-
PPE	-	500	(500)	-	-
Transition Day	-	208	-	-	208
Total restricted funds	20,568	46,618	(60,381)	(600)	6,205
Total funds	92,664	216,353	(199,814)	-	109,203

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	(As restated) Balance at 31 March 2020 £
Unrestricted funds					
Unrestricted general funds					
General	90,329	169,119	(189,704)	2,352	72,096
Restricted funds					
Salaries	-	9,293	(4,218)	-	5,075
Equipment	-	4,012	(760)	(2,352)	900
Activities	-	14,750	(14,694)	-	56
Meals	-	7,000	(7,000)	-	-
Food parcels	-	15,000	(463)	-	14,537
Total restricted funds	-	50,055	(27,135)	(2,352)	20,568
Total funds	90,329	219,174	(216,839)	-	92,664

The specific purposes for which the funds are to be applied are as follows:

The Transitional Day fund provides a link for members who need to move, with minimal stress and disturbance from the Friendship Club to the Memory Club.

The transfer from the Equipment fund to the Activities fund represents an instance of equipment being purchased for use in carrying out our activites work.

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	13,888	-	13,888
Current assets	128,286	6,205	134,491
Current liabilities	(39,176)	-	(39,176)
Total net assets	102,998	6,205	109,203

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	2,857	-	2,857
Current assets	73,471	20,568	94,039
Current liabilities	(4,232)	-	(4,232)
Total net assets	72,096	20,568	92,664

15 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	825	825
Other financial services	279	132
	1,104	957

16 Related party transactions

There were no related party transactions in the year.