

EVERGREENS MINIATURE RAILWAY (Charitable Incorporated Organisation)

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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EVERGREENS MINIATURE RAILWAY

Dawn Bank, Keal Bank, Keal Cotes, Lincolnshire, PE23 4AE



A Charity Incorporated Organisation
Charity No: 1189294

TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended to March 2021. The trustees have adopted the provision of 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 the Republic of Ireland (FRS 102)(effective January 2015).

INCORPORATION

The charitable incorporated organisation was incorporated on 30 April 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1189294

PRINCIPAL ADDRESS IS OF THE SECRETARY

6 Lewis Avenue.
Sutton On Sea,
Mablethorpe
Lincolnshire
LN12 2JS

TRUSTEES

V. LEDDEN
E. FOX
K. AUGER
K. BENNETT
A. HUDNOTT
R. LEWIS
M. MANNING

SECRETARY
TREASURER

Landowner

SOLICITORS

Miss. Kimberley Bowers, Solicitor
Tinn Criddle, Solicitor's
6 High Street, ALFORD
Lincolnshire, LN13 9DX
Telephone: 01507 462882

EVERGREENS MINIATURE RAILWAY

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Purposes and Aims

The objects of The Club are defined in section 3, clause 3.a, 3.b, 3.c of the Constitution

Governance

The governing document of Evergreens Miniature Railway, CIO is the Constitution, which is supported by club rules.

The charity is constituted as a club. Membership of The Club is open to anyone who is interested in furthering its purposes and who, by applying for membership, has indicated his or her agreement to become a member on acceptance of the duty of members set out in the constitution.

There are seven (7) trustees in accordance with the constitution; these are specific elected post holders in The Club as specified in the byelaws. There are currently seven (7) trustees by decision of the members.

E .Fox volunteered to act as Treasurer and V. Ledden volunteered to act as Secretary. The Chair is elected at each trustees meeting.

Recruitment and Appointment of new trustees.

As set out in the charity's byelaws trustees are appointed by the board of trustees.

The byelaws specify two(2) club officer posts where the post holder is a trustee. The selection of trustees is by election

On being elected new trustees are given detailed information of the finances and provided with copies of the documents which set out the operation framework for the charity and the current financial position as set out in the latest published accounts.

Because there is a brief period between election and appointment, we have found it useful for new trustees to attend meetings as observers during the interim.

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Risk Management

The trustees have a duty to identify and review the risks to which the organisation may be exposed to and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. This is completed by ongoing review of activities of the charity, assisted by the elected members of the committee.

To assist the committee members, the trustees have set out for the committee members when considering club activities how they meet the objectives.

The trustees have reviewed all the CIO policies and have considered those that cover financial risks and general management of the CIO. The reviews take place at the beginning of each year.

The following policies are in place and were reviewed in March 2021 no amendments to any policy were considered necessary:

Code of Practice
Disciplinary Procedure
Equality & Diversity
Health & Safety
Privacy & Data Protection
Running Rules

The trustees have considered the General Data Protection Regulations and have put into place policies which follow guidelines and the General Data Protection Regulations. We will continue to implement changes to policy as required by regulation changes. The trustees will discuss any changes.

Focus of our activities

The main activities of E.M.R Club CIO are to provide the facility for members and public to follow the hobby of railway modelling. The Club is arranged so there are informal autonomous groups that work on specific projects.

All club projects must be approved by the trustees. That group also has oversight of the expenditure on projects and has to give its approval.

Public Benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The public benefit is to the club members permitting them to follow their hobby with the support of The Club. Membership is not restricted in any way except members are expected to have an interest in railway modelling.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

HOW WE DELIVER PUBLIC BENEFIT

The objectives of the charity are promoted by the provision of facilities for the club members, club open days and by providing support for clubs and associations with similar interests.

We are unable to quantify the number of clubs, societies, etc we have given support to and to a lesser degree the number of people who have benefitted from our club open days (It is possibly an average of 800 people over a year of 8 months of 8 open days with 100 people per open day)but there is no means of measuring the total number of people who have benefitted from all activities that promote The Club objectives.

We have no control over individual's activities which do not utilise club facilities but where members purport to represent The Club they are encouraged to consider the club objectives.

We hold 8 open days during the year (weather and Covid restrictions permitting) at which opportunities are provided for the visitors to operate the club models, seek advice, and help with their own model making and make use of our club facilities. The open days promote the education and fostering of the general interest objectives.

The club maintains points of contact through social and social media networks and our web site. These act as a means of advertising our organisation but are also a means of contact for questions about our hobby. We can do this by volunteers from amongst club members who undertake maintenance of the relevant networks

OTHER ACTIVITIES

As with all similar organisation, the coronavirus pandemic has had a significant impact on Club activities since 2019. This has resulted in the club room being closed in accordance with government regulations and guidance. During this period members have been keeping in touch by Email; Facebook; Webpage and other social media sharing modelling information, projects and techniques using The Club's in-house intranet system which has led to some interesting exchanges.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

PRINCIPAL SOURCES

The principal source of funding are the membership fees and donations. Membership has remained consistent throughout the year; we have even managed to increase our membership by 5/6 new members during these challenging times.

Our open days are the main fund-raising effort run by our volunteers

RESERVES POLICY

The Club intends to retain sufficient reserves to enable The Club to purchase the land it leases from the land owner.

FUNDS HELD AS CUSTODIAN FOR OTHERS

The charity has no funds held as custodian trustee or on behalf of others

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES RESPONSIBILITY

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the charity and 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

(Charities Statement of Recommended Practice)

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 statement,

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

SIGNED ON BEHALF OF THE Evergreens Miniature Railway Trustees:

V.G. Ledden

08/01/2022

Valerie.G. Ledden

Trustee & Secretary

K. Auger

08/01/2022

Kevin Auger

Trustee

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STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The added notes form part of these financial statements

BALANCE SHEET AT 31 DECEMBER 2021

		2021
	Notes	£ p
INCOME AND ENDOWMENTS	2	
Donations and Legacies		20,765
Grants		19,669
Charitable Activities	3	
Charitable activities		881
EXPENDITURE	5	
Charitable activities	5	
Costs of charitable activities	6	
Site Machinery		154
Sundries		2,398
Track Maintenance		20,176
Utilities		385
Waste Disposal		365
Total expenditure		23,429
NET INCOME		17,885
RECONCILIATION OF FUNDS		
TOTAL FUNDS BROUGHT FORWARD		N / A
TOTAL FUNDS CARRIED FORWARD		N / A
		2021
		Total funds
		£ p
FIXED ASSETS		
Tangible Assets	8	22,096
Investments	9	N/A
CREDITORS		
Cash at bank		21,486
NET CURRENT ASSETS		22,096
TOTAL ASSETS LESS CURRENT LIABILITIES		4,419
NET ASSETS		21,677
TOTAL FUNDS		21,677

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STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The added notes form part of these financial statements

The trustees acknowledge their responsibilities for

ensuring that the charitable incorporated organisation keeps accounting records that comply with Section 130 of the Charities Act 2011 and

preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011.

The financial statements were approved by the Board of Trustees on Saturday 7 January 2022 and were signed on its behalf by:

SIGNED ON BEHALF OF THE Evergreens Miniature Railway Trustees:

V.G. Ledden

08/01/2022

Valerie.G. Ledden

Trustee & Secretary

K. Auger

08/01/2022

Kevin Auger

Trustee

STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 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)(effective 1 January 2015), Financial Report Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and charities Act 2011. The financial statements have been prepared under the historical cost convention.

FINANCIAL REPORT STANDARD 102 – REDUCED DISCLOSURE EXEMPTIONS

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

The requirements of Section 7 Statement of Cash Flows.

INCOME

All incoming is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be easily measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in a settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property	- 5% on cost
Fixture and fittings	- 20% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities,

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

2 DONATIONS

2021

Donations
Gift Aid

3. INCOME FROM CHARITABLE ACTIVITIES

2021

Membership Income to include:

Full Membership
Junior Membership
Associate Membership

Other Income to include:

Club room party hire
Food Station
Sales Table
Ticket Sales

4. INVESTMENT INCOME

2021

Bank interest receivable

5 COSTS OF CHARITABLE ACTIVITIES

2021

DIRECT COSTS

Utilities

SUPPORT COSTS TO INCLUDE:

Postage and stationery
Track Maintenance
Machinery
Rent
Insurance
Waste Disposal
Rates
Sundries
Depreciation of tangible fixed assets
Loss on disposal of tangible fixed assets
Repairs & Maintenance

2021

2021

6. GRANTS PAYABLE

2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2021

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STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

8. TANGIBLE FIXED ASSETS

COST

At 31 December 2021

Additions

Disposals

DEPRECIATION

At 31 December 2021

Charge for year

Eliminated on disposal

Fixtures & Fittings 2021

9. FIXED ASSET INVESTMENTS

2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

Other Creditors

Loss

Net Assets

Accruals and deferred income

12. OPERATING LEASE COMMITMENTS

2021

Future minimum lease payments under operating leases:

Due in one year

Due in two(2) to five(5) years

STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

13. MOVEMENT IN FUNDS

Unrestricted funds

General Fund

Net Movement

£

TOTAL FUNDS

Net Movement in funds, included in the above are as follows:

Unrestricted funds

General Funds

Total funds

Purpose of unrestricted funds

14. RELATED PARTY DISCLOSURES

15. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees as listed in the Trustees Report

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Annual Summary of Accounts

April 2020 - March 2021							
Income							
Date	Details	Food Station	Grant	Donations	Subs	Total	Total Amount
Mar-20	Closing balance						£3,600.80
April					£30.00	£30.00	£30.00
May				£28.76		£28.76	£28.76
June							
July				£10,028.78		£10,028.78	£10,028.78
August				£10,029.00		£10,029.00	£10,029.00
September	ELDC	£95.00	£10,000.00	£28.00	£30.00	£10,153.00	£10,153.00
October				£25.00		£25.00	£25.00
November	ELDC		£1,334.00			£1,334.00	£1,334.00
December					£95.00	£95.00	£95.00
January			£6,239.21	£84.96	£478.00	£6,802.17	£6,802.17
February	PP Giving			£271.66	£61.00	£332.66	£332.66
March	In memory of Charles		£2,096.00	£269.00	£92.00	£2,457.00	£2,457.00
Totals		£95.00	£19,669.21	£20,765.16	£786.00	£41,315.37	£44,916.17

EVERGREENS MINIATURE RAILWAY

April 2020 - March 2021									
Expenditure									
Date	Details	Waste Disposal	Building Materials	Food Station	Site machinery	Utilities	Other	Total Amount	BALANCE
April	Sign Painting	16.32				£28.13	£61.00	£105.45	
May	Skires	44.4				£30.41		£74.81	
June						34.56		£34.56	
July	K.Bennett/Gas check	£44.40	£9,837.86		£110.00	£38.16		£10,030.42	
August		£44.40	£10,030.98		44.36	£43.11	£20.00	£10,182.85	
September	sanitizer plus			£49.00			143.58	£192.58	
October						£39.75		£39.75	
November	RENT					£34.81	£300.00	£334.81	
December	Gravel	£44.40	£307.20			£37.59		£389.19	
January	Insurance					£33.09	£1,774.60	£1,807.69	
February						£32.63		£32.63	
March	skip hire	£172.00				£32.84		£204.84	
Totals		£365.92	£20,176.04	£49.00	£154.36	£385.08	£2,299.18	£23,429.58	£21,486.59

(if any):

Address:

30 ALFORD ROAD,

MABLETHORPE,

LINCOLNSHIRE, LN12 1EU

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.