

EVERGREENS MINIATURE RAILWAY (Charitable Incorporated Organisation)

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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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 2022

The trustees present their annual report with the financial statements of the charity for the year ended to March 2022

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
A. HUDNOTT
M. MANNING
D. PALMER
R. TIMMIS
P. WISEMAN

SECRETARY
TREASURER

SOLICITORS

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 EIGHT (8) trustees in accordance with the constitution; these are specific elected post holders in The Club as specified in the byelaws. There are currently EIGHT (8) 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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 May 2022 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 Evergreens Miniature Railway (EMR) Club CIO(The Club) 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. The trustees 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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH

2022

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 have been able to support a small number of local charities and have also supported a small number of people who have benefitted from our club open days, an average of 800 people over a year but there are 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 and behave accordingly.

We hold 9 open days during the year, weather permitting, at which opportunities are provided for the visitors to ride on The Club's models, seek advice, and help with their own model making and to make use of club facilities.

The open days promote the education and fostering of the general interest objectives. The trustees are presently looking at the implementation of a training course for young engineers.

The club maintains points of contact through social and social media networks, a newsletter, and The Club 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.

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OTHER ACTIVITIES

As with all similar organisation, the coronavirus pandemic has had a significant impact on Club activities since 2019. This resulted in the club room being closed in accordance with government regulations and guidance for 2 years. During this period members have been keeping in touch by Email; Facebook; Webpage, newsletter 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.

Club members are now in the process of building Gauge 1 (Garden Railway) as well as extending the 7¼; there will also be an electronic signalling system incorporated as well as general ongoing maintenance.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

PRINCIPAL SOURCES

The principal source of funding are the membership fees, donations, open days. Membership has slightly increased throughout the year; 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 landowner.

FUNDS HELD AS CUSTODIAN FOR OTHERS

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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,

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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.

TRUSTEES REPORT SIGNED ON BEHALF OF THE Evergreens Miniature Railway Trustees:

Valerie.G. Ledden
Trustee & Secretary
08/01/2022

K.Auger
Kevin Auger
Trustee
08/01/2022

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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 2022

	Notes	£	2022 p
1. INCOME	1		
1.A Donations		14,730.80	
1.B Grants			0.00
1.C Membership Fees			1,460.00
1.D Other Income		<u>6,692.00</u>	
	TOTAL	<u>22,882.80</u>	
2. EXPENDITURE	2		
2.A Costs		13,960.60	
3. BANK ACCOUNT	3		
3.A Nett Income		9,000.00	
3.B Funds B/Fwd			30,007.07
4. TANGIBLE ASSETS 2021-2022	4		
Total Assets Less Current Liabilities			4,335.40
Nett Assets 2022		<u>17,341.60</u>	
	TOTAL	<u>21,677.00</u>	
5. Trustees Expenses	6		NIL

	Notes	£	2022 Total funds p
CREDITORS			
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS			
TOTAL FUNDS			

STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

TANAGIBLE 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,

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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.

STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

1 INCOME

1.A Donations 2022

1.B Charitable Activities

2 Birthday Parties
Food Station
Sales Table
Ticket Sales\Card Payments

1.C MEMBERSHIP

2022 Full; Junior & Associate

2 EXPENDITURE - SUPPORT COSTS 2022

2.A Waste Disposal
Building Materials
Food Station
Utilities - Gas; Water & Electric
Sum-Up Credit Card Payments
Sundries

2.B TRANSFER TO SAVINGS ACCOUNT 2022

3. BANK ACCOUNT £ 2022

3.A Nett Income 9,000.00

3.B Savings Account 25,000.00

3.C Current Account 5,007.00

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4. TANGIBLE ASSETS	2022
5. TRUSTEES EXPENSES	2022
NIL	
There were no trustees' remuneration for the financial year ended 2021- 2022	

STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

These 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

SIGNED ON BEHALF OF THE Evergreens Miniature Railway Trustees by:

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