
EVERGREENS MINIATURE RAILWAY (Charitable Incorporated Organisation)

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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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 2024

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

D. PALMER
K. AUGER
R. BARNES
V. LEDDEN
M.FITZGERALD-THOMPSON
M MANNING
Z. HARDING
P. WISEMAN

CHAIRMAN
VICE-CHAIRMAN
TREASURER
SECRETARY

SOLICITORS

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Purposes and Aims

The objects of The Organisation 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 Organisation rules.

The charity is constituted as an Organisation. Membership of The Organisation 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 to be a minimum of Three (3) and a maximum of Twelve (12) trustees in accordance with the constitution are elected post holders in The Organisation as specified in the byelaws. There are currently SIX (6) trustees by decision of the members.

R. Barnes volunteered to act as Treasurer and V. Ledden volunteered to act as Secretary. The Chair is elected at the AGM.

Recruitment and Appointment of new trustees.

As set out in the charity's Constitution trustees are either elected by members or 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 2024

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 Organisation 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 AGM.

The following policies are in place and were reviewed in February 2024 and the Financial procedure and Control Policy was adopted on 24th Feb 2024, all other policies remain the same.

Code of Practice

Financial Procedures and Controls Policy

Disciplinary Procedure

Equality & Diversity

Health & Safety

Privacy & Data Protection

Running Rules

Roles and Responsibilities

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.CIO) are to provide the facility for members and public to follow the hobby of railway modelling. The Organisation is arranged so there are informal autonomous groups that work on specific projects.

All Organisational projects must be approved by the trustees. The trustees also have 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 Organisation. 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 2024

HOW WE DELIVER PUBLIC BENEFIT

The objectives of the charity are promoted by the provision of facilities for the Organisation members, Organisation 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 Organisation 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 Organisation's objectives.

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

We hold 9/10 open days during the year, weather permitting, at which opportunities are provided for the visitors to ride on the Organisation's models, seek advice, and help with their own model making and to make use of 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 Organisation maintains points of contact through social and social media networks, a newsletter and 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 members who undertake maintenance of the relevant networks

OTHER ACTIVITIES

As with all similar Organisation, the coronavirus pandemic is still having an impact on Organisational activities since 2019. During this period members were keeping in touch by Email; Facebook; Webpage, newsletter and other social media leading to an expansion of our website and a member only area; sharing modelling information, projects and techniques using the Organisation's in-house intranet system

The Trustees are pleased to report that in 2023 the land, known as Dawn Bank, on which The Organisation operates was purchased from the Landowner, thereby making it the property of The Organisation.

Evergreens Miniature Railway is slowly going from strength to strength with help from grants & donations and of course from the members themselves.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 Organisation having purchased the land known as Dawn Bank now have no reserves that are held back.

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 2024

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.

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

VGLedden

Valerie. G. Ledden,

Trustee & Secretary

31/01/2025

R. Barnes

Richard Barnes

Trustee & Treasurer

31/01/2025

EVERGREENS MINIATURE RAILWAY

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

A Charity Incorporated Organisation



Charity No: 1189294

STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 11 January 2025 and were signed on its behalf by:

SIGNED ON BEHALF OF THE Evergreens Miniature Railway Trustees:

VGLedden

Valerie. G. Ledden,

Trustee & Secretary

31/01/2025

R. Barnes

Richard Barnes

Trustee & Treasurer

31/01/2025

STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

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 specific purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted and/or specific 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 2024

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

1	INCOME		
1.A	Donations		2024
1.B	Charitable Activities		
2	Birthday Parties		
	Food Station		
	Sales Table		
	Ticket Sales\Card Payments		
1.C	MEMBERSHIP		2024
	Full; Junior & Associate		
1.D	Other income/miscellaneous		
1.E	Loan to purchase land known as Dawn Bank		
2	EXPENDITURE – SUPPORT COSTS		2024
2.A	Waste Disposal		
	Building Materials		
	Food Station		
	Utilities – Gas; Water & Electric		
	Sum-Up Credit Card Payments		
	Sundries		
2.B	TRANSFER TO SAVINGS ACCOUNT		2024
3.	BANK ACCOUNT	£	2024
3.A	Nett Income	- 23,050.09	
3.B	Savings Account	608.91	
3.C	Current Account	3,115.49	
4.	TANGIBLE ASSETS		2024
5.	TRUSTEES EXPENSES	NIL	2024
	There were no trustees' remuneration for the financial year ended 2023 - 2024		

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STATEMENT OF FINANCIAL ACTIVITIES OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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:

VGLedden

Valerie. G. Ledden,
Trustee & Secretary
31/01/2025

R. Barnes

Richard Barnes
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