

Registered Charity: 1154296

Unaudited Financial Statements
for the Year Ended 30 September 2016
for
COGS Prepares 4 Life CIO

COGS Prepares 4 Life CIO
Financial Statements
for the Year Ended 30 September 2016

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COGS Prepares 4 Life CIO
Report of the Trustees
for the Year Ended 30 September 2016

The trustees of COGS Prepares 4 Life CIO present their annual report and accounts for the year ended 30 September 2016 and they confirm they comply with the requirements of the Charities Act 2011 and the Statement of Recommended Practice 2005.

Name: COGS Prepares 4 Life CIO

Registered Charity Number: 1154296

Principal Office: Burntwood Memorial Institute
Rugeley Road
Burntwood
Staffordshire
WS7 9BE

Independent Examiner: Kevin Preece FCA
Rice & Co Limited
Chartered Accountants
Harance House
Rumer Hill Road
Cannock
Staffordshire
WS11 0ET

COGS Prepares 4 Life CIO

Report of the Trustees for the Year Ended 30 September 2016

TRUSTEES

Trustees of the charitable incorporated organisation (CIO) in the year and their positions held were as follows:

L Cadman	
T V Finn	
G Simkins	resigned 19.11.15
A J Wilkins	
W D Griffiths	

Treasurer: D J Hayward

Chair: T Blakey appointed 30.11.15

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with Charities Act 2011 and the Charities SORP 2005. The financial statements are required to give a true and fair view of the state of affairs of the CIO at the end of the financial year and of the incoming resources and application of resources of the CIO in that year

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the CIO will continue for the foreseeable future.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO. Trustees are also responsible for such internal controls as deemed necessary to enable the preparation of accounts that are free from material misstatement whether due to fraud or error; and for safeguarding the assets of the CIO and hence for taking reasonable steps to ensure the CIO's activities are conducted honestly and for the prevention and detection of fraud and other irregularities.

COGS Prepares 4 Life CIO

Report of the Trustees for the Year Ended 30 September 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

COGS Prepares 4 Life CIO is a charitable incorporated organisation governed by its constitution registered with the Charity Commission on 21 October 2013.

Membership to the CIO is open to anyone who is interested in furthering its purposes, and who, by applying for membership has indicated their agreement to become a member and acceptance of the duty of members to act in the best interests of the CIO.

Organisation

The board of trustees, which shall be a minimum of three with a maximum of twelve trustees, administers the CIO.

At the first annual general meeting of the members all of the trustees shall retire from office and offer themselves for reappointment. At every subsequent annual general meeting one third of the trustees shall retire from office. The trustees to retire will be those who have been longest in office since their last appointment or reappointment. A trustee who has served for three consecutive terms may not be reappointed until an interval of at least three years.

On or before their first appointment each trustee will receive a copies of:

- the constitution of the CIO; and
- the latest trustee's annual report and financial statements

Recruitment and appointment of trustees

The first trustees of the CIO were people with an interest in the enhancement of the work of the CIO where it was recognised that the CIC could not function. After registration the CIO advertised for new trustees through CVS newsletters and on the CIO's website.

Decision making processes

Any decision may be taken either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more charity trustees has signified their agreement.

COGS Prepares 4 Life CIO
Report of the Trustees
for the Year Ended 30 September 2016

OBJECTIVES AND ACTIVITIES

The object of the CIO is to develop the capacity and skills of the members of the socially and economically disadvantaged community of Staffordshire, Walsall and Stoke-on-Trent in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

This report explains the activities that have been undertaken to date and reveals what has been achieved from the funding received and the effort and energy given by the volunteers. It also explains where outcomes have been achieved by paying some support staff on occasions.

Since becoming a charity, new areas of activity and greater levels of support and dependency are now able to be accommodated by CP4L as funding has been made available through the charitable status to undertake exciting new ventures.

1. The development of a woodwork programme: the team have formed a great relationship with the local business community and they produced 20 commercial sized planters that have been placed around the town. The shop keepers and customers have benefitted from the attracted planting scheme. The people of Burntwood have been engaged with the realisation that with simple hand tools and battery powered drills and screwdrivers, they produced high quality attractive planters, this new skill that the charity has brought to CP4L has given physical competence, cognitive knowledge and emotional self-confidence from the prestigious activity. On completion, the planters needed filling and stocking.

2. Having built the planters and other more domestic troughs, the team then needed to grow a vast array of plant stock in the glasshouse and polytunnel, and this has generated over a thousand pounds to go towards the charity's income. Following the success of the summer bedding programme, CP4L was then approached by the business community to stock 56 hanging baskets around shopping areas for the winter as well as restocking the 20 troughs. This work should generate a further £800 for the charity. Once received, this money will be reinvested in seeds, plugs, compost, etc. for the spring bedding programme.

3. Community engagement has increased with the establishment of a programme of work overseeing the old disused youth centre converting into a multiuse community provision for the whole community. With CP4L and its disability focus overseeing the scheme, it guarantees amongst the user group and the programme of opportunities, there is a guarantee of disability access where wanted and requested.

4. Independent living skills and community confidence has been developed, assisted with some additional funding and some paid staffing advice. Members of CP4L are learning community engagement along with independent living skills and as a result, they are making greater use of the communities in which they live, and more importantly, into the future, their reduced dependency will enable them to survive a less encroaching social care provision.

5. New developments planned are principally around the care and support needs of the new people that have joined or seeking to joined the CP4L's provision this new intake of people with increased support needs include people with complex behaviour linked to epilepsy that triggers unpredictable actions. Also, people with socially unacceptable outbursts linked to autism, all of which is being eased since joining CP4L. Funding has been received from several trusts to allow us to enhance this work and they are:

- The Davis Solomon trust
- The co-operative trust
- The Staffordshire Community Fund
- The Awards for All funding

And these below have indicated their support but funding has not arrived yet:

- Woodward Charity Trust
- Comic Relief

COGS Prepares 4 Life CIO

Report of the Trustees for the Year Ended 30 September 2016

6. The changes in trustee membership has slowed development, but those leaving after providing significantly intense and amazing work, all had personal reasons for doing so:

a. The chair resigned after 2 years of contribution from the establishment of the charity through to consolidation and sustainability, but family health reasons require them to resign.

b. The treasurer also completed 2 years in that function and established a record keeping and finance structure that stands CP4L in good stead into the future. It was audited and was proven to be well structured and provided a clear defined income expenditure that ensured financial safeguarding of all involved.

We have new members attending in ex-officio roles which they are doing prior to taking the plunge of registering as trustees and they are bringing significant benefit to the charity.

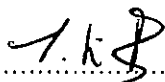
7. In the future, we have been offered funding which will be made available to the charity in the new financial year (April 2016) and this will give us the funding to provide sport and social development at the new facility. This funding is from Sportivate and the new Tesco bag charity. We are also working in collaboration with Lichfield district council in the construction of a climbing wall that will be adjacent to that building and will offer dexterity and mobility opportunities to both disabled and non-disabled alike.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All of our activities are undertaken to further our charitable activities for the public benefit.

RESERVES POLICY

COGS Prepares 4 Life CIO will always retain sufficient reserves to cover the next 3 months of committed expenditure.

Approved by the Board of Trustees on 29th June 2017
and signed on its behalf by



.....
T Blakey - Chair

COGS Prepares 4 Life CIO

Independent Examiner's Report to the Trustees

I report on the accounts of the CIO for the year ended 30 September 2016, which are set out on pages 7 to 10.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in, any material respect, the requirements :
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act, and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kevin Preece F.C.A.
Rice & Co Limited
Chartered Accountants
Harance House
Rumer Hill Road
Cannock
Staffordshire
WS11 0ET

29 th June 2017.

COGS Prepares 4 Life CIO

Statement of Financial Activities
for the Year Ended 30 September 2016

	Unrestricted funds	Restricted income funds	Total	2015
	£	£	£	£
Incoming resources				
Donations	19,626	-	19,626	2,100
Grant income	-	593	593	500
Membership fees	-	-	-	21
Gardening income	1,096	-	1,096	2,549
Total incoming resources	20,722	593	21,315	5,170
Resources expended				
Costs of generating funds				
Supplies and equipment	2,195	-	2,195	4,132
Recycling of waste	-	-	-	-
	2,195	-	2,195	4,132
Governance costs				
Rent and utility costs	4,331	-	4,331	2,394
Insurance	606	-	606	606
Wages	3,140	-	3,140	2,616
Post and stationery	137	-	137	305
Repairs and renewals	1,207	-	1,207	792
Training and assessments	1,866	-	1,866	3,811
Accountancy	300	-	300	250
Protective clothing	834	-	834	-
Advertising banners etc	126	-	126	-
Sundry expenses	51	-	51	59
	12,598	-	12,598	10,833
Total resources expended	14,793	-	14,793	14,965
Net incoming/(outgoing) resources before transfers	5,929	593	6,522	- 9,794
Gross transfers between funds	-	-	-	-
Net movement in funds	5,929	593	6,522	- 9,794
RECONCILIATION OF FUNDS				
Total funds brought forward	3,841	2,857	6,698	-
Total funds carried forward	9,770	3,450	13,220	6,698

COGS Prepares 4 Life CIO

Balance Sheet
30 September 2016

	Notes	£	2016	£	2015	£
Current assets						
Cash at bank and in hand		<u>13,520</u>			<u>6,998</u>	
		13,520			6,998	
CREDITORS						
Amounts falling due within one year	3	<u>300</u>			<u>300</u>	
NET CURRENT ASSETS			<u>13,220</u>			<u>6,698</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			13,220			6,698
NET ASSETS			<u>13,220</u>			<u>6,698</u>
CAPITAL RESERVES						
Unrestricted funds			9,770			3,841
Restricted funds	4		3,450			2,857
TOTAL FUNDS			<u>13,220</u>			<u>6,698</u>

The charitable incorporated organisation is entitled to exemption from audit under Section 144 of the Charities Act 2011 for the year ended 30 September 2016.

The financial statements were approved by the Board of Trustees on 29th June 2017.
and signed on its behalf by


.....
Tracy Blakey - Chair

COGS Prepares 4 Life CIO

Notes to the Financial Statements for the Year Ended 30 September 2016

I ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, Accounting and Reporting by Charities -- the Statement of Recommended Practice 2005 and the Charities Act 2011.

Incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Resources expended

Resources expended have been included in the SoFA when an obligation to transfer value to a third party has been entered into.

Resources expended have been allocated in the SoFA as follows:-

- Costs of generating funds - all expenditure relating to fundraising and publicity
- Governance costs - all expenditure relating directly or indirectly to the general running of the charity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Those funds have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

COGS Prepares 4 Life CIO

Notes to the Financial Statements
for the Year Ended 30 September 2016

2 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2016	2015
	£	£
Other debtors	-	-
	<u> </u>	<u> </u>

3 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	£	£
Accrued expenses	300	300
	<u> </u>	<u> </u>

4 MOVEMENT IN FUNDS

	Balance				Balance
	30.09.15	Income	Expenditure	Transfers	30.09.16
	£	£	£	£	£
Restricted funds:					
Co-op Community Fund	465	-	-	-	465
Councillor Sherriff Community Fund	14	-	-	-	14
Big Lottery Fund Grant	1,878	-	-	-	1,878
Staffordshire CC	-	593	-	-	593
Douglas Arter Foundation	500	-	-	-	500
	<u>2,857</u>	<u>593</u>	<u>-</u>	<u>-</u>	<u>3,450</u>
Unrestricted funds:					
General funds	3,841	20,722	(14,793)	-	9,770
Total funds	<u><u>6,698</u></u>	<u><u>21,315</u></u>	<u><u>(14,793)</u></u>	<u><u>-</u></u>	<u><u>13,220</u></u>