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Evergreen Home Support

Accounts

Year ended 31 March 2026

Company No. SC350951
Charity No. SC032530

EVERGREEN HOME SUPPORT

CONTENTS

EVERGREEN HOME SUPPORT

COMPANY INFORMATION

TRUSTEES	Angus Cameron William Findlay Joseph McFadzean Kelly Marie Higgins
SERVICE CO-ORDINATOR	Elizabeth Scott
COMPANY NUMBER	SC350951
CHARITY NUMBER	SC032530
REGISTERED OFFICE	30A Nelson Street Greenock PA15 1QH
INDEPENDENT EXAMINER	Tracey Orr Welsh Walker Limited 179A Dalrymple Street Greenock PA15 1BX
BANKERS	Virgin Money 100 West Blackhall Street Greenock PA15 1XR

EVERGREEN HOME SUPPORT

TRUSTEES' REPORT
For the year ended 31 March 2026

The trustees are pleased to present their annual trustees' report together with the financial statements of the charitable company for the year ended 31 March 2026 which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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 (Charity SORP FRS102).

PRINCIPAL ACTIVITY

To provide housing support, respite and social inclusion to individuals with varying needs.

Mission Statement

We aim to provide a high quality housing support, respite and social inclusion service for individuals with varying degrees of ability including older people, people with learning disabilities and mental health problems. We use a person centred approach ensuring individuals' needs are at the centre of the support carried out. We encourage individuals to be as independent as possible and provide a flexible service to ensure individuals' social, personal and emotional needs are being met.

COMPANY OBJECTIVES AND ACTIVITIES

The objectives of Evergreen Home Support are:-

- To help reduce the need for admission into hospital and/or residential care and to comply with Inverclyde CHCP policies and procedures on reablement by providing a flexible person centred service;
- To provide a high standard of care and support to individuals, complying with the principles of the Scottish Care Standards ensuring individuals privacy, dignity and freedom of choice are at the forefront of all support provided by us;
- To support individuals to be socially included, and to ensure flexibility of the service to meet individual requirements;
- To promote the welfare of individuals with varying degrees of disability, their families and carers by assisting them to remain in their own home, while encouraging and supporting them to be as independent as possible;
- To provide respite for carers;
- To respond to an On Call service ensuring that the service is available outside normal office hours;
- To ensure individuals are supported by experienced, qualified and professional workers to ensure a high standard of care and support.

EVERGREEN HOME SUPPORT

TRUSTEES' REPORT (cont'd.)
For the year ended 31 March 2026

COMPANY OBJECTIVES AND ACTIVITIES (cont'd.)

In pursuit of these objectives, Evergreen Home Support provides the following services:-

- Befriending at home;
- Escorting for shopping, leisure/social outings, GP appointments, hospital;
- Respite care for carers;
- Assistance with life skills, e.g. homecare, budgeting and shopping;
- Personal care, prompting of medication, assistance with meal preparation;
- Tea calls;
- Housework and shopping service;
- Flexibility of working hours.

Service users are regularly contacted by correspondence and phone calls to ensure that their care plans are still relevant to their needs in accordance with the National Care Standards and a review of their service is carried out yearly or as required.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number:	SC032530
Company Number:	SC350951
Registered Office:	30A Nelson Street, Greenock, PA15 1QH

OUR ADVISORS

Independent Examiner:	Tracey Orr, Welsh Walker Limited, 179a Dalrymple Street, Greenock, PA15 1BX
Bankers:	Virgin Money, 100 West Blackhall Street, Greenock, PA15 1XR

TRUSTEES

The following trustees have held office since 1 April 2025:

Angus Cameron
William Findlay
Joseph McFadzean
Diane McCann (resigned 14/4/25)
Kelly Marie Higgins (appointed 14/4/25)

As the Charitable Company is limited by guarantee, no trustee has a financial interest in the Charitable Company.

ACHIEVEMENTS IN PERIOD AND PLANS FOR FUTURE

Over the past year, Evergreen Home Support have lost a few Support Workers, however we have successfully recruited other Support Staff to compensate. We have also employed a Policies and Procedures Manager for 1 day per week to develop, update and create new policies required in this present climate.

We recently received an unannounced Care Inspectorate visit; this was an ungraded inspection however the outcome was very positive.

We are currently supporting 3 of our Support Workers through SVQ Level 2 Training and also our Depute Manager who is currently being supported to complete her Registered Managers Award.

We are, at present, interviewing for more Support workers which will enable us to take on more work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Service started as a community project in 1988 (Bow Farm Home Support) and has been a recognised Scottish Charity since 5 December 2001. It became a Company limited by Guarantee 6 November 2008 and began operating under the new name Evergreen Home Support from 1 January 2009. It is managed by a board of trustees and Service Manager.

The Board is elected at the Annual General Meeting or throughout the year as and when required.

Membership is open to users of the service and anyone who has an interest in our service.

New members are issued with all documentation relevant to good management of the service, including all policies and procedures, Social Service Code of Practice, Care Commission reports, and every effort is made to ensure that they become familiar with all procedures of the service.

The Board of Management regularly attends courses run by CVS Inverclyde on anything that is relevant to the development of the service and to improving procedures already in place.

Two members of the committee are always included in recruitment and selection and the regular supervision and appraisal of the Service Co-ordinator.

Service users are invited to become involved in our recruitment and selection process.

EVERGREEN HOME SUPPORT

TRUSTEES' REPORT (cont'd.)
For the year ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont'd.)

The Service Co-ordinator is responsible for the supervision and appraisal of care workers and administration officer, for the submission of funding applications and for the day to day running and development of the service.

The Committee and Service Co-ordinator review the financial position of the service every 4 weeks on receipt of budget statements and correspondence from our accountants.

The Management committee has complete autonomy in the decision making process of the service and always ensures that, if necessary, guidance is sought from the Care Commission in the development of new policies in line with new legislation and any other relevant issues.

APPOINTMENT OF TRUSTEES

Trustees can only be appointed with approval of the current Board of Trustees. No outside parties are allowed to appoint trustees. All new trustees are briefed by the current trustees on their legal obligations under charity and company law. They are also made aware of the Mission Statement of the charity and are encouraged to attend staff and management meetings.

FINANCIAL REVIEW

Welsh Walker Limited prepares 4 weekly budget statements for use at the board meetings. These statements are based on the bank statements and information provided.

Day to day responsibilities for finance, setting the annual budget and monitoring are done by the Service Coordinator with the agreement when necessary of the Board of Management. The Service Coordinator liaises closely with Welsh Walker Limited and reports every 4 weeks to the Board on the financial position of the Service.

RESERVES POLICY AND GOING CONCERN

The policy of the charity is to maintain free reserves equal to 2 months of charitable expenditure.

The financial statements are prepared on the going concern basis as the trustees are of the opinion that future income streams have been secured for at least the next 12 months.

EVERGREEN HOME SUPPORT

TRUSTEES' REPORT (cont'd.)
For the year ended 31 March 2026

RELATED PARTIES

There were no related parties in the current or preceding year.

RISK MANAGEMENT

The trustees have a risk management strategy which comprise:-

- A periodic review of the principal risks and uncertainties that the charity faces;
- The establishment of policies and systems to mitigate those risks identified in the review;
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

PAY POLICY FOR SENIOR STAFF

The trustees consider the board of trustees, who are the charity's directors for the purposes of company law, and the service co-ordinator as the key management personnel of the charity. All trustees give their time freely and no trustee received remuneration in the year. The service co-ordinator's salary is disclosed in note 10 to the Accounts.

TRUSTEES' RESPONSIBILITIES

The charity trustees (who are also the directors of Evergreen Home Support for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources. In preparing the 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

EVERGREEN HOME SUPPORT

TRUSTEES' REPORT (cont'd.)
For the year ended 31 March 2026

TRUSTEES' RESPONSIBILITIES (cont'd.)

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINERS

In so far as the trustees are aware at the time of approving the trustees report:

- There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The trustees, having made enquiries of their fellow trustees and the independent examiner that they ought to have individually taken, have each taken steps that they are obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

INDEPENDENT EXAMINER

The Trustees are recommending that Tracey Orr, of Welsh Walker Limited, Chartered Accountants, continues as Independent Examiner and a resolution to re-appoint her and authorising the Trustees to fix Welsh Walker's remuneration will be proposed at the Meeting of the Trustees.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the Board on 29th June 2026.

William Findlay
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVERGREEN HOME SUPPORT

I report on the accounts of the charitable company for the year ended 31 March 2026 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tracey Orr

Tracey Orr
Chartered Accountant
Welsh Walker Limited
179A Dalrymple Street
GREENOCK
PA15 1BX

29th June 2026

Welsh Walker is a trading name of Welsh Walker Limited, a company registered in Scotland, Company Number SC363553.

EVERGREEN HOME SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Incoming Resources					
Contract Income		451,995	-	451,995	443,246
Private Contracts & Direct Pay		40,976	-	40,976	45,221
Interest Received		1,255	-	1,255	1,169
Total Incoming Resources		494,226	-	494,226	489,636
Resources expended					
Direct Charitable Expenses	3	367,323	-	367,323	372,520
Management & Administration	4	98,558	-	98,558	93,570
Total Resources Expended		465,881	-	465,881	466,090
Net Income		28,345	-	28,345	23,546
Reconciliation of funds					
Total funds brought forward		60,238	-	60,238	36,692
Total funds carried forward		88,583	-	88,583	60,238

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Total funds in 2026 are all unrestricted. There was no income or expenditure relating to restricted funds in the year.

EVERGREEN HOME SUPPORT

BALANCE SHEET
As at 31 March 2026

	Note	2026		2025	
		£	£	£	£
FIXED ASSETS	5		561		386
CURRENT ASSETS					
Debtors	6	51,776		15,794	
Cash at bank and in hand		94,334		95,777	
		146,110		111,571	
CREDITORS: amounts falling due within one year	7	58,088		51,719	
NET CURRENT ASSETS			88,022		59,852
			88,583		60,238
RESERVES					
Unrestricted Reserves	8		88,583		60,238
			88,583		60,238

For the financial period ended 31 March 2026 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The trustees have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on their behalf on 29th June 2026.

....
William Findlay
Director

Company registration no. SC350951

EVERGREEN HOME SUPPORT

CASHFLOW STATEMENT
As at 31 March 2026

	2026 £	2025 £
Reconciliation of Operating Profit to Net Cash Inflow / (Outflow) from Operating Activities		
Net Incoming / (Outgoings) Resources before other recognised gains and losses	28,345	23,546
Depreciation Charges	187	128
Purchase of Fixed Assets	(362)	-
(Increase) / Decrease in Debtors	(35,982)	30,208
Increase in Creditors	6,369	12,320
Net Cash Inflow / (Outflow) from Operating Activities	(1,443)	66,202
Opening Cash Balances	95,777	29,575
Closing Cash Balances	94,334	95,777

1. ACCOUNTING POLICIES

Company Information

Evergreen Home Support is a charitable company, limited by guarantee and registered in Scotland. The registered office is 30A Nelson Street, Greenock, PA15 1QH which is also its principal place of business.

1.1 Basis of Accounting

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 (FRS102).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

The trustees are managing day to day working capital requirements and meeting their obligations as they fall due. They continue to review the financial position and are satisfied that the charitable company has adequate resources to continue to operate for a period of 12 months from the date of signing these financial statements. For this reason, the trustees continue to adopt the going concern basis for preparing these financial statements.

1.3 Fund Accounting

(a) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company.
(b) Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

1.4 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

(a) Incoming resources from charitable activities are accounted for when earned.
(b) Incoming resources from grants, where related to performance and specific deliveries are accounted for as the charity earns the right to consideration by its performance and are released to the Statement of Financial Activities as the related expenditure is incurred. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

(a) Direct 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.
(b) Management and Administration costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following basis:

Fixtures & fittings	over 4 years

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

1.7 Impairment of Fixed Assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the Statement of Financial Activities.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Financial Activities.

1.8 Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS102 to all of its financial instruments.

Basic Financial Assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest rate method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial assets classified as receivable within one year are not amortised.

1.9 Financial Instruments (cont'd.)

Impairment of Financial Assets

Financial assets, other than those held at fair value through the Statement of Financial Activities, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the Statement of Financial Activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the Statement of Financial Activities.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee Benefits

The costs of short-term employee benefits including holiday pay are recognised as a liability and an expense.

1.11 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. Judgements and Key Sources of Estimation Uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

2. Judgements and Key Sources of Estimation Uncertainty (cont'd.)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation
Depreciation of fixed assets has been based on estimated useful lives and residual values deemed appropriate by the trustees. Estimated useful lives and residual values are reviewed annually and revised as appropriate.

3. DIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Wages	359,775	-	359,775	365,239
Travel/Clothing	7,548	-	7,548	7,281
	367,323	-	367,323	372,520

The direct charitable expenditure in both 2026 and 2025 was wholly unrestricted.

EVERGREEN HOME SUPPORT

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

4. MANAGEMENT, ADMINISTRATION & GOVERNANCE COSTS

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Management & Administration				
Assistant service managers	56,408	-	56,408	56,543
Insurance	4,212	-	4,212	4,345
Stationery, postage & office costs	949	-	949	722
Telephone	1,374	-	1,374	2,194
Professional fees	4,375	-	4,375	-
Rent	7,680	-	7,680	7,681
Heat & light	2,048	-	2,048	2,490
Care commission fees	2,152	-	2,152	2,152
Bank charges	370	-	370	396
General expenses	2,834	-	2,834	1,953
Monitoring costs	2,211	-	2,211	1,819
Water rates	1,562	-	1,562	1,401
Depreciation	187	-	187	128
Accountancy fees	12,196	-	12,196	11,746
	98,558	-	98,558	93,570

Expenditure on management and administration in both 2026 and 2025 was wholly unrestricted.

EVERGREEN HOME SUPPORT

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

5. FIXED ASSETS

	Fixtures & Fittings £	Total £
Cost		
As at 1 April 2025	6,516	6,516
Additions	362	362
As at 31 March 2026	6,878	6,878
Depreciation		
As at 1 April 2025	6,130	6,130
Charge for period	187	187
As at 31 March 2026	6,317	6,317
Net book value		
As at 31 March 2026	561	561
As at 31 March 2025	386	386

6. DEBTORS

	2026 £	2025 £
Trade Debtors	51,193	15,211
Prepayments and other debtors	583	583
	51,776	15,794

7. CREDITORS - amounts falling due within one year

	2026 £	2025 £
Tax and Social Security	6,842	10,338
Accruals	51,246	41,381
	58,088	51,719

8. FUNDS & RESERVES

	Unrestricted Funds £	Total Funds £
Balance at 1 April 2024	36,692	36,692
Surplus for the year	23,546	23,546
As at 31 March 2025	60,238	60,238
Surplus for the year	28,345	28,345
As at 31 March 2026	88,583	88,583

EVERGREEN HOME SUPPORT

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

(a) 2025

	Unrestricted Funds £	Total Funds £
Fixed Assets	386	386
Current Assets	111,571	111,571
Current Liabilities	(51,719)	(51,719)
	60,238	60,238

(b) 2026

	Unrestricted Funds £	Total Funds £
Fixed Assets	561	561
Current Assets	146,110	146,110
Current Liabilities	(58,088)	(58,088)
	88,583	88,583

10. STAFF COSTS AND NUMBERS

The average monthly number of employees during the year was:

	2026	2025
Direct Wages	33	44
Management and administration	3	3
	36	47

The costs incurred in respect of these employees were:

	£	£
Wages (including social security costs and pensions)	416,183	421,782

No employee received emoluments in excess of £50,000.

Key management personnel compensation for the year totalled £36,624 (2025 - £35,729).

EVERGREEN HOME SUPPORT

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

11. TAXATION

As a charity, Evergreen Home Support is exempt from tax on income and gains falling within section 1177 of the Corporation Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.