

REGISTERED COMPANY NUMBER: 03400781 (England and Wales)
REGISTERED CHARITY NUMBER: 1064070

Report of the Trustees and
Audited Financial Statements
for the Period 1 April 2018 to 31 August 2019
for
Roots and Shoots

PPK Accountants Limited
Accountants and Registered Auditors
Sandhurst House
297 Yorktown Road
Sandhurst
Berkshire
GU47 0QA

Roots and Shoots

Contents of the Financial Statements **for the Period 1 April 2018 to 31 August 2019**

	Page
Report of the Trustees	1 to 4
Report of the Independent Auditors	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 18
Detailed Statement of Financial Activities	19 to 20

Roots and Shoots

Report of the Trustees **for the Period 1 April 2018 to 31 August 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2018 to 31 August 2019. The trustees have adopted the provisions 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 Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education for the public benefit by the provision of training and education to young people with learning difficulties and/or emotional and behavioural problems and to promote for the benefit of the public and to advance the education of the public in the conservation protection and improvement of the physical and natural environment.

The charity seeks to achieve its charitable aims by providing:

- Education and training in horticultural and conservation for young people with learning difficulties, social and emotional problems, to help them find and keep employment
- Environmental education for the whole community and for the enrichment of the biodiversity of the local area

Public benefit

The Trustees confirm they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Roots and Shoots provides vocational training for young people with learning, behavioural and emotional difficulties which includes support to improve functional skills and personal development alongside practical skills in areas including Horticulture and Retail.

We also provide environmental education to schools and the local community and use the assets and resources of the charity to promote a sustainable environment and for the benefit of the public. The charity is located in an inner city area where many local residents and schoolchildren live on large social housing estates and do not have access to the natural world. We aim to redress this imbalance by working with schools and the wider community and encourage access to and use of the Wildlife Garden, neighbouring land and the charity's resources and expertise.

Roots and Shoots

Report of the Trustees **for the Period 1 April 2018 to 31 August 2019**

ACHIEVEMENT AND PERFORMANCE

Achievement and performance

As a local and London based educational and environmental charity we have collaborated with many other local organizations, charities and local businesses, including Archbishop's Park, St John's Waterloo and Bee Urban. These learning and employment opportunities across south London for our current 47 Study Programme and supported internship students, this widens their world and life experience in a very positive way.

This year has also saw our expansion across the 'Doorstep Green' in Fitzalan St. to use the neighbouring facilities at 'Lollard Adventure Playground' for extra classroom space to cope with our expanded number of School Links students.

On our main site this year we have also added a new 'Summerhouse' to our group of core educational buildings, funded by generous donations. This is no ordinary summerhouse as it is fully insulated and fitted out as an all year round resource room for art therapy, counseling, as well as speech and language therapy for the benefit our students.

At our allotment in Brixton we have also added a new large shed for cooking activities and also a cob oven that has allowed students and school links pupils to make delicious breads and homemade pizza. We also have a new and very local allotment at 'Penton Place' where students have the opportunity to cultivate vegetables of their choice at evenings and weekends.

The environmental education project 'Natural Roots' continues to work with Pennard Plants, we had a very successful Potato Day in February and this link also enabled one of our students to work at the Chelsea Flower Show in May. We will continue with this link with Chris Smith (RHS Master Grower at Pennard Plants) to provide talks next year for local gardeners and allotment holders regarding growing food with the added challenge of climate change. 'Frog Day' in March was also popular with local families. Extensive work has been carried out onsite to provide improved habitats for bees and butterflies to improve habitats on site.

To maintain our large site we very much depend on corporate volunteers to help our organization with a wide variety of tasks. This year we have had 35 groups in total undertaking a wide range of activities such as making habitats for mining bees to sorting and shredding a ton of waste paper in our archive room.

Plans for the Future

Over the next financial year we will use some of our self generated income towards refurbishing and expanding our kitchen in the main building. This will enable students to work with our chef preparing food for events and give them skills and valuable work experience.

We will also have a programme of refurbishing our two meeting rooms as well as the students' common room to provide further enhanced facilities on our premises. We have also been approached to further expand our 'School Links' provision by local schools to facilitate further outdoor educational activities.

Through our funding from the City Bridge Trust we are planning a series of events as well as an exhibition in July 2020 in collaboration with the Butterfly Conservation Foundation, the RSPB and the Bat Conservation Trust as partners. For this event we will have a comprehensive educational programme aimed at local families, and will also be offering workshops and demonstrations on how to support biodiversity.

FINANCIAL REVIEW

Reserves policy

The charity's free reserves at 31 August 2019 were £221,924 (31 March 2018: £307,290). The trustees set aside a sum of £100,000 to cover and safeguard the costs of its core training activities in case of unforeseen delays or problems with government and other funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

Roots and Shoots
Report of the Trustees
for the Period 1 April 2018 to 31 August 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

Roots and Shoots has a clearly defined structure comprising a board of trustees and a finance and general purpose sub committee. This governing body has responsibility for the overall management, strategic direction and policy of the charity.

The day to day responsibility for the provision of services, administration, operational functions, fundraising and development of the organisation is the responsibility of the Roots and Shoots Company Secretary.

Induction and training of new trustees

Trustees are appointed by the Board and serve for three years after which they may be reappointed. Potential trustees are invited to submit a CV to the Board and to meet with the Director, Chair and other trustees as necessary. They are provided with information on the charity and a copy of the annual accounts. Trustees' interests are recorded on appointment and updated annually. Any likely conflict of interest is declared at the start of each meeting, recorded in the minutes and if applicable the trustee would not participate in the decision.

Risk management

The trustees have a duty to review and identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have established a risk register which is reviewed on an annual basis and monitored at their quarterly management meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03400781 (England and Wales)

Registered Charity number

1064070

Registered office

Walnut Tree Walk
Kennington
London
SE11 6DN

Trustees

G King
D S Sawyer (resigned 31.1.20)
G G Cocking
A M Mitchell
V P Willmott
V Stapleton Chairman
D Coughlan (appointed 28.4.19)

Company Secretary

L M Phillips

Auditors

PPK Accountants Limited
Accountants and Registered Auditors
Sandhurst House
297 Yorktown Road
Sandhurst
Berkshire
GU47 0QA

Roots and Shoots

Report of the Trustees for the Period 1 April 2018 to 31 August 2019

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Roots and Shoots for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, PPK Accountants Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 27 March 2020 and signed on its behalf by:

V. a Stapleton 27/3/20.

V Stapleton - Trustee

CHAIR

**Report of the Independent Auditors to the Members of
Roots and Shoots**

Opinion

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the period ended 31 August 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2019 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Roots and Shoots

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr James Martin Brooks FCCA (Senior Statutory Auditor)
for and on behalf of PPK Accountants Limited
Accountants and Registered Auditors
Sandhurst House
297 Yorktown Road
Sandhurst
Berkshire
GU47 0QA

30 March 2020

Roots and Shoots

Statement of Financial Activities **for the Period 1 April 2018 to 31 August 2019**

				Period 1.4.18 to 31.8.19	Year Ended 31.3.18
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,293	856,356	879,649	619,963
Charitable activities	5				
Charitable activities		6,025	-	6,025	12,213
Other trading activities	3	270,478	127,475	397,953	208,951
Investment income	4	218	-	218	70
Other income		1,865	-	1,865	12,824
Total		301,879	983,831	1,285,710	854,021
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		72,364	1,198,712	1,271,076	700,539
Other		-	46,409	46,409	32,760
Total		72,364	1,245,121	1,317,485	733,299
NET INCOME/(EXPENDITURE)		229,515	(261,290)	(31,775)	120,722
Transfers between funds	15	(314,882)	314,882	-	-
Net movement in funds		(85,367)	53,592	(31,775)	120,722
RECONCILIATION OF FUNDS					
Total funds brought forward		307,290	921,206	1,228,496	1,107,774
TOTAL FUNDS CARRIED FORWARD		221,923	974,798	1,196,721	1,228,496

The notes form part of these financial statements


Roots and Shoots

Balance Sheet
31 August 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	12	10,910	874,797	885,707	931,031
CURRENT ASSETS					
Debtors	13	109,755	-	109,755	292,250
Cash at bank and in hand		114,385	100,000	214,385	135,363
		<u>224,140</u>	<u>100,000</u>	<u>324,140</u>	<u>427,613</u>
CREDITORS					
Amounts falling due within one year	14	(13,126)	-	(13,126)	(130,148)
NET CURRENT ASSETS		<u>211,014</u>	<u>100,000</u>	<u>311,014</u>	<u>297,465</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>221,924</u>	<u>974,797</u>	<u>1,196,721</u>	<u>1,228,496</u>
NET ASSETS		<u>221,924</u>	<u>974,797</u>	<u>1,196,721</u>	<u>1,228,496</u>
FUNDS	15				
Unrestricted funds				221,924	307,290
Restricted funds				974,797	921,206
TOTAL FUNDS				<u>1,196,721</u>	<u>1,228,496</u>

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

The financial statements were approved by the Board of Trustees on 27 March 2020 and were signed on its behalf by:



A M Mitchell - Trustee

The notes form part of these financial statements

Roots and Shoots

Cash Flow Statement
for the Period 1 April 2018 to 31 August 2019

	Notes	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Cash flows from operating activities			
Cash generated from operations	1	84,548	19,066
Net cash provided by operating activities		<u>84,548</u>	<u>19,066</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,744)	-
Interest received		218	70
Net cash (used in)/provided by investing activities		<u>(5,526)</u>	<u>70</u>
Change in cash and cash equivalents in the reporting period		<u>79,022</u>	<u>19,136</u>
Cash and cash equivalents at the beginning of the reporting period		<u>135,363</u>	<u>116,227</u>
Cash and cash equivalents at the end of the reporting period		<u><u>214,385</u></u>	<u><u>135,363</u></u>

The notes form part of these financial statements

Roots and Shoots

Notes to the Cash Flow Statement
for the Period 1 April 2018 to 31 August 2019

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(31,775)	120,722
Adjustments for:		
Depreciation charges	51,069	36,036
Interest received	(218)	(70)
Decrease/(increase) in debtors	182,495	(240,506)
(Decrease)/increase in creditors	(117,023)	102,884
Net cash provided by operations	<u>84,548</u>	<u>19,066</u>

The notes form part of these financial statements

Roots and Shoots

Notes to the Financial Statements for the Period 1 April 2018 to 31 August 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis.

Income

All income 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 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 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 particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Roots and Shoots

Notes to the Financial Statements - continued for the Period 1 April 2018 to 31 August 2019

2. DONATIONS AND LEGACIES

	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Donations	23,294	14,130
Grants	856,355	605,833
	<u>879,649</u>	<u>619,963</u>

Grants received, included in the above, are as follows:

	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Education and Skills Funding Agency	429,731	253,408
High Needs Funding - Lambeth SEN	195,826	158,485
High Needs Funding - London Borough Merton	3,992	17,283
High Needs Funding - Southwark Council	87,510	130,265
High Needs Funding - Wandsworth Council	67,513	29,277
High Needs Funding - Westminster Council	11,103	17,115
High Needs Funding - Lewisham Council	12,502	-
High Needs Funding - Croydon Council	16,798	-
City of London	31,380	-
	<u>856,355</u>	<u>605,833</u>

3. OTHER TRADING ACTIVITIES

	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Hall hire	263,226	126,808
School links & study programme	134,727	82,143
	<u>397,953</u>	<u>208,951</u>

4. INVESTMENT INCOME

	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Deposit account interest	218	70
	<u>218</u>	<u>70</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Period 1 April 2018 to 31 August 2019

5. INCOME FROM CHARITABLE ACTIVITIES

		Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Sales	Activity		
	Charitable activities	3,378	1,865
Wildlife Garden	Charitable activities	2,647	3,570
Catering	Charitable activities	-	6,778
		<u>6,025</u>	<u>12,213</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>93,627</u>	<u>1,177,449</u>	<u>1,271,076</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Charitable activities	<u>1,161,642</u>	<u>15,807</u>	<u>1,177,449</u>

Support costs, included in the above, are as follows:

	Period 1.4.18 to 31.8.19 Charitable activities £	Year Ended 31.3.18 Total activities £
Wages	452,658	310,745
Social security	33,766	22,730
Pensions	6,896	1,835
Premises costs	139,279	21,361
Insurance	18,478	12,418
Light and heat	14,341	14,177
Telephone, internet and IT	12,962	9,714
Printing, postage & stationery	18,247	6,434
Sundries	4,643	2,533
Bank charges	2,166	902
Other expenses	453,546	186,371
Depreciation of tangible fixed assets	4,660	3,275
Auditors' remuneration	3,600	2,700
Auditors' remuneration for non audit work	12,207	2,100
	<u>1,177,449</u>	<u>597,295</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Period 1 April 2018 to 31 August 2019

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Auditors' remuneration	3,600	2,700
Auditors' remuneration for non audit work	12,207	2,100
Depreciation - owned assets	51,068	36,036

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2019 nor for the year ended 31 March 2018.

10. STAFF COSTS

	Period 1.4.18 to 31.8.19 £	Year Ended 31.3.18 £
Wages and salaries	452,658	310,745
Social security costs	33,766	22,730
Other pension costs	6,896	1,835
	<u>493,320</u>	<u>335,310</u>

The average monthly number of employees during the period was as follows:

	Period 1.4.18 to 31.8.19	Year Ended 31.3.18
Management	1	1
Administration	2	2
Project workers	13	13
	<u>16</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

Roots and Shoots

Notes to the Financial Statements - continued
for the Period 1 April 2018 to 31 August 2019

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	619,963	-	619,963
Charitable activities			
Charitable activities	12,213	-	12,213
Other trading activities	208,951	-	208,951
Investment income	70	-	70
Other income	12,824	-	12,824
Total	854,021	-	854,021
EXPENDITURE ON			
Charitable activities			
Charitable activities	700,539	-	700,539
Other	-	32,760	32,760
Total	700,539	32,760	733,299
NET INCOME/(EXPENDITURE)	153,482	(32,760)	120,722
RECONCILIATION OF FUNDS			
Total funds brought forward	153,808	953,966	1,107,774
TOTAL FUNDS CARRIED FORWARD	307,290	921,206	1,228,496

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2018	1,747,996	150,106	26,000	50,975	1,975,077
Additions	-	-	-	5,744	5,744
At 31 August 2019	1,747,996	150,106	26,000	56,719	1,980,821
DEPRECIATION					
At 1 April 2018	826,790	145,680	25,630	45,946	1,044,046
Charge for year	46,409	1,452	121	3,086	51,068
At 31 August 2019	873,199	147,132	25,751	49,032	1,095,114
NET BOOK VALUE					
At 31 August 2019	874,797	2,974	249	7,687	885,707
At 31 March 2018	921,206	4,426	370	5,029	931,031

Roots and Shoots

Notes to the Financial Statements - continued for the Period 1 April 2018 to 31 August 2019

12. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £110,000 (2018 - £110,000) which is not depreciated.

The freehold property is subject to a legal charge. No disposition of the property is to be registered without written consent of the National Lottery Charities Board.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	101,833	265,589
Other debtors	2,012	-
Prepayments	5,910	10,849
Accrued grant income	-	15,812
	<u>109,755</u>	<u>292,250</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	4,785	15,826
Social security and other taxes	-	7,096
Other creditors	3,301	313
Accruals	5,040	14,800
Deferred income	-	92,113
	<u>13,126</u>	<u>130,148</u>

15. MOVEMENT IN FUNDS

	At 1.4.18	Net movement in funds	Transfers between funds	At 31.8.19
	£	£	£	£
Unrestricted funds				
General fund	187,290	229,516	(214,882)	201,924
Training activities	100,000	-	(100,000)	-
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>307,290</u>	<u>229,516</u>	<u>(314,882)</u>	<u>221,924</u>
Restricted funds				
Education	-	(214,882)	314,882	100,000
Hall and freehold property fund	921,206	(46,409)	-	874,797
	<u>921,206</u>	<u>(261,291)</u>	<u>314,882</u>	<u>974,797</u>
TOTAL FUNDS	<u>1,228,496</u>	<u>(31,775)</u>	<u>-</u>	<u>1,196,721</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Period 1 April 2018 to 31 August 2019

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,879	(72,363)	229,516
Restricted funds			
Education	983,831	(1,198,713)	(214,882)
Hall and freehold property fund	-	(46,409)	(46,409)
	<u>983,831</u>	<u>(1,245,122)</u>	<u>(261,291)</u>
TOTAL FUNDS	<u>1,285,710</u>	<u>(1,317,485)</u>	<u>(31,775)</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General fund	33,808	153,482	187,290
Training activities	100,000	-	100,000
Planned maintenance and facilities management costs	20,000	-	20,000
	<u>153,808</u>	<u>153,482</u>	<u>307,290</u>
Restricted funds			
Hall and freehold property fund	953,966	(32,760)	921,206
	<u>953,966</u>	<u>(32,760)</u>	<u>921,206</u>
TOTAL FUNDS	<u>1,107,774</u>	<u>120,722</u>	<u>1,228,496</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	854,021	(700,539)	153,482
Restricted funds			
Hall and freehold property fund	-	(32,760)	(32,760)
	<u>854,021</u>	<u>(733,299)</u>	<u>120,722</u>
TOTAL FUNDS	<u>854,021</u>	<u>(733,299)</u>	<u>120,722</u>

The trustees have set aside a sum of £100,000 to cover and safeguard training activities in case of unforeseen delays or problems with government funding. This is based on an estimated 3 month's cost.

Roots and Shoots

Notes to the Financial Statements - continued **for the Period 1 April 2018 to 31 August 2019**

15. MOVEMENT IN FUNDS - continued

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2019.

17. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

Roots and Shoots

Detailed Statement of Financial Activities for the Period 1 April 2018 to 31 August 2019

	Period 2018 to 2019 £	Year Ended 2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,294	14,130
Grants	856,355	605,833
	<hr/> 879,649	<hr/> 619,963
Other trading activities		
Hall hire	263,226	126,808
School links & study programme	134,727	82,143
	<hr/> 397,953	<hr/> 208,951
Investment income		
Deposit account interest	218	70
Charitable activities		
Sales	3,378	1,865
Wildlife Garden	2,647	3,570
Catering	-	6,778
	<hr/> 6,025	<hr/> 12,213
Other income		
Other income	1,865	12,824
	<hr/> 1,285,710	<hr/> 854,021
Total incoming resources		
EXPENDITURE		
Charitable activities		
Horticultural expenditure	20,221	9,447
Shop purchases	75	(10)
Wildlife Garden	755	4,371
Equipment purchases	12,581	6,382
Hall hire catering costs	59,995	38,587
Garden rebuild	-	43,309
New education building	-	1,158
	<hr/> 93,627	<hr/> 103,244
Other		
Freehold property	46,409	32,760
Support costs		

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Roots and Shoots

Detailed Statement of Financial Activities for the Period 1 April 2018 to 31 August 2019

	Period 2018 to 2019 £	Year Ended 2018 £
Support costs		
Other		
Wages	452,658	310,745
Social security	33,766	22,730
Pensions	6,896	1,835
Premises costs	139,279	21,361
Insurance	18,478	12,418
Light and heat	14,341	14,177
Telephone, internet and IT	12,962	9,714
Printing, postage & stationery	18,247	6,434
Sundries	4,643	2,533
Bank charges	2,166	902
Staff training	2,767	2,510
Staff travel	4,178	1,651
Computer costs	37,749	17,198
Motor expenses	6,286	4,247
Education & Certs	13,577	13,218
CRB checks	354	-
Cleaning	7,904	5,799
Student expenses	23,412	1,392
Volunteers expenses	60	1,796
Trainee entertainment	1,616	-
Membership & registration fees	710	956
Support staff	303,208	113,012
Payroll bureau	-	2,910
Legal and professional	16,016	16,237
Data management	28,200	-
Security costs	7,509	5,445
Depreciation of tangible fixed assets	4,660	3,275
	<hr/> 1,161,642	<hr/> 592,495
Governance costs		
Auditors' remuneration	3,600	2,700
Auditors' remuneration for non audit work	12,207	2,100
	<hr/> 15,807	<hr/> 4,800
Total resources expended	<hr/> 1,317,485	<hr/> 733,299
Net (expenditure)/income	<hr/> (31,775)	<hr/> 120,722

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