

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

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2017
for
Roots and Shoots

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

Roots and Shoots

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for the Year Ended 31 March 2017

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Roots and Shoots

Report of the Trustees **for the Year Ended 31 March 2017**

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 year ended 31 March 2017. 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 Year Ended 31 March 2017**

ACHIEVEMENT AND PERFORMANCE

Achievement and performance

This year has seen the reorganization of our government funded 'Study Programme' at Roots and Shoots. This has resulted in an enriched education curriculum and in depth pastoral support for our young people (who have additional needs), this has subsequently drastically improved both attendance and educational performance. We were rated 'Good' in our Ofsted inspection in March and also rated 'Outstanding' by Lambeth's Education Department.

There have been improvements to the Wild Garden pond that has now been enlarged and replanted benefitting the pond's diversity of creatures and plants. This year the brick replica of an eighteenth century apiary has been completed (Peter Minet Trust) to demonstrate how bees were kept in previous centuries as well as a demonstration of modern hives.

Both the Frog Day and Apple Day community events were extremely well attended by the local community and we hope next year to expand the number of our environmental events for the local community.

The exterior landscape of the Natural Roots building has nearly been completed along with water and electrical services being refurbished. The new raised bed vegetable garden funded by WREF was planted up in Spring to demonstrate vegetable growing to the public and we will be developing an 'outdoor kitchen' to cook the produce early next year.

This year also began the collaboration with a project funded by the Maudsley Hospital (SLAM). This initiative is to support refugees who have suffered torture. We have built new raised beds for this project and provide the facilities for their horticultural and psychotherapy sessions.

The venue hire to charities and not for profit organizations continues to flourish and provide much needed revenue to support our educational and community activities.

Plans for the Future

The new educational building will be used for expanding educational and environmental training activities both during the day and at weekends using also using the refurbished outdoor space.

We have a three year Business Plan and have so far achieved the objectives set out in the plan and will continue to follow the agreed programme but also look for new opportunities, to further support these objectives.

We will continue to enhance our site and buildings to maximise the space for our charitable activities and have in place a scheme of maintenance to ensure all the charity's assets are properly maintained.

We will develop and expand staff roles in the organisation to support the development and sustainability of Roots and Shoots complimented by a programme of training and development.

FINANCIAL REVIEW

Reserves policy

The charity's free reserves at 31 March 2017 were £153,808 (2016: £245,495).

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.

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.

Roots and Shoots

Report of the Trustees **for the Year Ended 31 March 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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
G G Cocking
I D Parker
A M Mitchell
V P Willmott
A J Bodkin
V Stapleton

Chairman

- resigned 25.10.17

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 Year Ended 31 March 2017**

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 and signed on its behalf by:

.....
V Stapleton - Trustee

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

We have audited the financial statements of Roots and Shoots for the year ended 31 March 2017 on pages seven to twenty one. 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'.

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page four, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 17 to the financial statements

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year 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 the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

PPK Accountants Limited
Accountants and Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Sandhurst House
297 Yorktown Road
Sandhurst
Berkshire
GU47 0QA

Date:

Roots and Shoots

Statement of Financial Activities for the Year Ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	357,995	-	357,995	292,151
Charitable activities	5				
Sales		4,735	-	4,735	3,312
Charitable activities		-	-	-	21,194
Other trading activities	3	196,318	-	196,318	256,135
Investment income	4	216	-	216	804
Other income		2,786	-	2,786	714
Total		<u>562,050</u>	<u>-</u>	<u>562,050</u>	<u>574,310</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		653,737	-	653,737	586,403
Other		-	32,760	32,760	32,760
Total		<u>653,737</u>	<u>32,760</u>	<u>686,497</u>	<u>619,163</u>
NET INCOME/(EXPENDITURE)		<u>(91,687)</u>	<u>(32,760)</u>	<u>(124,447)</u>	<u>(44,853)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		245,495	986,726	1,232,221	1,277,074
TOTAL FUNDS CARRIED FORWARD		<u>153,808</u>	<u>953,966</u>	<u>1,107,774</u>	<u>1,232,221</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Roots and Shoots

Balance Sheet
At 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	12	13,101	953,966	967,067	1,004,194
CURRENT ASSETS					
Debtors	13	51,744	-	51,744	45,034
Cash at bank and in hand		116,226	-	116,226	226,041
		<hr/>	<hr/>	<hr/>	<hr/>
		167,970	-	167,970	271,075
CREDITORS					
Amounts falling due within one year	14	(27,263)	-	(27,263)	(43,048)
NET CURRENT ASSETS		<hr/>	<hr/>	<hr/>	<hr/>
		140,707	-	140,707	228,027
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>	<hr/>	<hr/>
		153,808	953,966	1,107,774	1,232,221
NET ASSETS		<hr/>	<hr/>	<hr/>	<hr/>
		153,808	953,966	1,107,774	1,232,221
FUNDS	15				
Unrestricted funds				153,808	245,495
Restricted funds				953,966	986,726
TOTAL FUNDS				<hr/>	<hr/>
				1,107,774	1,232,221
				<hr/>	<hr/>

The notes form part of these financial statements

Roots and Shoots

Balance Sheet - continued

At 31 March 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

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

.....
A M Mitchell -Trustee

Roots and Shoots

Cash Flow Statement
for the Year Ended 31 March 2017

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	(110,031)	10,012
Net cash provided by (used in) operating activities		<u>(110,031)</u>	<u>10,012</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(171,431)
Interest received		216	804
Net cash provided by (used in) investing activities		<u>216</u>	<u>(170,627)</u>
Change in cash and cash equivalents in the reporting period		<u>(109,815)</u>	<u>(160,615)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>226,041</u>	<u>386,656</u>
Cash and cash equivalents at the end of the reporting period		<u><u>116,226</u></u>	<u><u>226,041</u></u>

The notes form part of these financial statements

Roots and Shoots

Notes to the Cash Flow Statement
for the Year Ended 31 March 2017

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

	2017 £	2016 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(124,447)	(44,853)
Adjustments for:		
Depreciation charges	37,127	38,583
Interest received	(216)	(804)
(Increase)/decrease in debtors	(6,710)	21,582
Decrease in creditors	(15,785)	(4,496)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(110,031)	10,012
	<hr/> <hr/>	<hr/> <hr/>

Roots and Shoots

Notes to the Financial Statements **for the Year Ended 31 March 2017**

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.

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2017

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	8,676	6,381
Grants	349,319	285,770
	<u>357,995</u>	<u>292,151</u>

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

	2017	2016
	£	£
EFA	311,312	270,232
Peter Minet Trust	-	3,538
Stephen Clark Charitable Trust	-	12,000
Lambeth Heritage Arts	21,977	-
WREF	11,648	-
Ecology Building Society	2,000	-
Diana Ross	1,632	-
Worshipful Co of Plumbers	750	-
	<u>349,319</u>	<u>285,770</u>

3. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Hall hire	119,368	132,656
School links & study programme	76,950	123,479
	<u>196,318</u>	<u>256,135</u>

4. INVESTMENT INCOME

	2017	2016
	£	£
Deposit account interest	<u>216</u>	<u>804</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2017	2016
	Activity	£	£
Sales	Sales	3,815	2,985
Wildlife Garden	Sales	920	-
Catering	Sales	-	327
Wildlife Garden	Charitable activities	-	209
Education Centre	Charitable activities	-	20,985
		<u>4,735</u>	<u>24,506</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2017

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Charitable activities	112,168	541,569	653,737
	<u>112,168</u>	<u>541,569</u>	<u>653,737</u>

7. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Charitable activities	537,009	4,560	541,569
	<u>537,009</u>	<u>4,560</u>	<u>541,569</u>

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

	2017 Charitable activities £	2016 Total activities £
Wages	427,351	382,285
Premises costs	15,551	34,002
Insurance	11,760	10,080
Light and heat	7,553	8,662
Telephone, internet and IT	8,266	9,081
Printing, postage & stationery	6,009	7,181
Sundries	(1,347)	1,717
Bank charges	1,061	1,599
Other expenses	56,438	53,233
Depreciation of tangible fixed assets	4,367	5,823
Auditors' remuneration	2,000	2,000
Auditors' remuneration for non audit work	2,560	2,200
	<u>541,569</u>	<u>517,863</u>

8. NET INCOME/(EXPENDITURE)

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

	2017 £	2016 £
Auditors' remuneration	2,000	2,000
Auditors' remuneration for non audit work	2,560	2,200
Depreciation - owned assets	37,127	38,583
	<u>41,687</u>	<u>42,783</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Roots and Shoots

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

10. STAFF COSTS

	2017 £	2016 £
Wages and salaries	427,351	382,285

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

	2017	2016
Management	1	1
Administration	2	2
Project workers	13	12
	<u>16</u>	<u>15</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	292,151	-	292,151
Charitable activities			
Sales	3,312	-	3,312
Charitable activities	209	20,985	21,194
Other trading activities	256,135	-	256,135
Investment income	804	-	804
Other income	714	-	714
Total	<u>553,325</u>	<u>20,985</u>	<u>574,310</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	582,203	4,200	586,403
Other	-	32,760	32,760
Total	<u>582,203</u>	<u>36,960</u>	<u>619,163</u>
NET INCOME/(EXPENDITURE)	<u>(28,878)</u>	<u>(15,975)</u>	<u>(44,853)</u>
Transfers between funds	<u>(10,899)</u>	<u>10,899</u>	<u>-</u>
Net movement in funds	<u>(39,777)</u>	<u>(5,076)</u>	<u>(44,853)</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2017

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	289,472	987,602	1,277,074
TOTAL FUNDS CARRIED FORWARD	<u>249,695</u>	<u>982,526</u>	<u>1,232,221</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2016 and 31 March 2017	<u>1,747,996</u>	<u>150,106</u>	<u>26,000</u>	<u>50,975</u>	<u>1,975,077</u>
DEPRECIATION					
At 1 April 2016	761,270	142,237	25,342	42,034	970,883
Charge for year	<u>32,760</u>	<u>1,967</u>	<u>165</u>	<u>2,235</u>	<u>37,127</u>
At 31 March 2017	<u>794,030</u>	<u>144,204</u>	<u>25,507</u>	<u>44,269</u>	<u>1,008,010</u>
NET BOOK VALUE					
At 31 March 2017	<u>953,966</u>	<u>5,902</u>	<u>493</u>	<u>6,706</u>	<u>967,067</u>
At 31 March 2016	<u>986,726</u>	<u>7,869</u>	<u>658</u>	<u>8,941</u>	<u>1,004,194</u>

Included in cost or valuation of land and buildings is freehold land of £110,000 (2016 - £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

	2017 £	2016 £
Trade debtors	37,906	35,134
Other debtors	3,666	-
Staff loan	-	400
Prepayments and accrued income	10,172	8,200
Prepayments	<u>-</u>	<u>1,300</u>
	<u>51,744</u>	<u>45,034</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2017

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	6,420	8,976
Social security and other taxes	6,643	9,223
Other creditors	-	9,449
Accruals and deferred income	14,200	14,200
Accrued expenses	-	1,200
	<u>27,263</u>	<u>43,048</u>

15. MOVEMENT IN FUNDS

	At 1.4.16	Net movement in funds	At 31.3.17
	£	£	£
Unrestricted funds			
General fund	125,495	(91,687)	33,808
Training activities	100,000	-	100,000
Planned maintenance and facilities management costs	20,000	-	20,000
	<u>245,495</u>	<u>(91,687)</u>	<u>153,808</u>
Restricted funds			
Hall and freehold property fund	986,726	(32,760)	953,966
	<u>1,232,221</u>	<u>(124,447)</u>	<u>1,107,774</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	562,050	(653,737)	(91,687)
Restricted funds			
Hall and freehold property fund	-	(32,760)	(32,760)
	<u>562,050</u>	<u>(686,497)</u>	<u>(124,447)</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.

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

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

Reconciliation of Income and Expenditure for the Year Ended 31 March 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		292,151	-	292,151
Charitable activities		24,506	-	24,506
Other trading activities		256,135	-	256,135
Investment income		804	-	804
Other income		714	-	714
Total		574,310	-	574,310
EXPENDITURE ON				
Charitable activities		582,203	4,200	586,403
OBSOLETE Governance costs		4,200	(4,200)	-
Other		32,760	-	32,760
Total		619,163	-	619,163
NET INCOME/(EXPENDITURE)		(44,853)	-	(44,853)

Roots and Shoots

Reconciliation of Funds

At 1 April 2015

(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		871,346	-	871,346
		<u>871,346</u>	<u>-</u>	<u>871,346</u>
CURRENT ASSETS				
Debtors		66,616	-	66,616
Cash at bank and in hand		386,656	-	386,656
		<u>453,272</u>	<u>-</u>	<u>453,272</u>
CREDITORS				
Amounts falling due within one year		(47,544)	-	(47,544)
		<u>405,728</u>	<u>-</u>	<u>405,728</u>
NET CURRENT ASSETS				
		<u>1,277,074</u>	<u>-</u>	<u>1,277,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>1,277,074</u>	<u>-</u>	<u>1,277,074</u>
FUNDS				
Unrestricted funds		289,472	-	289,472
Restricted funds		987,602	-	987,602
TOTAL FUNDS		<u>1,277,074</u>	<u>-</u>	<u>1,277,074</u>

Roots and Shoots

Reconciliation of Funds
At 31 March 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		1,004,194	-	1,004,194
CURRENT ASSETS				
Debtors		45,034	-	45,034
Cash at bank and in hand		226,041	-	226,041
		<hr/> 271,075	<hr/> -	<hr/> 271,075
CREDITORS				
Amounts falling due within one year		(43,048)	-	(43,048)
NET CURRENT ASSETS		<hr/> 228,027	<hr/> -	<hr/> 228,027
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 1,232,221	<hr/> -	<hr/> 1,232,221
NET ASSETS		<hr/> <hr/> 1,232,221	<hr/> <hr/> -	<hr/> <hr/> 1,232,221
FUNDS				
Unrestricted funds		245,495	-	245,495
Restricted funds		986,726	-	986,726
TOTAL FUNDS		<hr/> <hr/> 1,232,221	<hr/> <hr/> -	<hr/> <hr/> 1,232,221

Roots and Shoots

Detailed Statement of Financial Activities for the Year Ended 31 March 2017

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,676	6,381
Grants	349,319	285,770
	<hr/> 357,995	<hr/> 292,151
Other trading activities		
Hall hire	119,368	132,656
School links & study programme	76,950	123,479
	<hr/> 196,318	<hr/> 256,135
Investment income		
Deposit account interest	216	804
Charitable activities		
Sales	3,815	2,985
Wildlife Garden	920	209
Catering	-	327
Education Centre	-	20,985
	<hr/> 4,735	<hr/> 24,506
Other income		
Other income	2,786	714
	<hr/>	<hr/>
Total incoming resources	562,050	574,310
EXPENDITURE		
Charitable activities		
Horticultural expenditure	8,886	10,132
Shop purchases	56	325
Wildlife Garden	4,874	1,204
Equipment purchases	7,312	4,848
Hall hire catering costs	35,415	37,031
Garden rebuild	54,272	15,000
New education building	1,353	-
	<hr/> 112,168	<hr/> 68,540
Other		
Freehold property	32,760	32,760
Support costs		
Other		
Wages	427,351	382,285
Premises costs	15,551	34,002
Carried forward	442,902	416,287

This page does not form part of the statutory financial statements

Roots and Shoots

Detailed Statement of Financial Activities for the Year Ended 31 March 2017

	2017 £	2016 £
Other		
Brought forward	442,902	416,287
Insurance	11,760	10,080
Light and heat	7,553	8,662
Telephone, internet and IT	8,266	9,081
Printing, postage & stationery	6,009	7,181
Sundries	(1,347)	1,717
Bank charges	1,061	1,599
Staff training	1,184	922
Staff travel	1,195	1,132
Repairs and renewals	-	850
Computer costs	19,426	10,147
Motor expenses	4,053	4,405
Education & Certs	4,114	3,052
Cleaning	3,282	4,698
Trainee travel	1,185	643
Volunteers expenses	2,208	2,163
Trainee entertainment	506	150
Membership & registration fees	197	853
Payroll bureau	509	510
Legal and professional	8,223	12,125
Security costs	10,356	6,445
Heritage activities	-	5,138
Depreciation of tangible fixed assets	4,367	5,823
	<hr/> 537,009	<hr/> 513,663
Governance costs		
Auditors' remuneration	2,000	2,000
Auditors' remuneration for non audit work	2,560	2,200
	<hr/> 4,560	<hr/> 4,200
Total resources expended	<hr/> 686,497	<hr/> 619,163
Net expenditure	<hr/> <hr/> (124,447)	<hr/> <hr/> (44,853)