

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 2018
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 Year Ended 31 March 2018**

	Page
Report of the Trustees	1 to 4
Report of the Independent Auditors	5 to 6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 18
Detailed Statement of Financial Activities	19 to 20

Roots and Shoots

Report of the Trustees **for the Year Ended 31 March 2018**

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 2018. 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 2018**

ACHIEVEMENT AND PERFORMANCE

Achievement and performance

This year Roots and Shoots has shown considerable improvement and progression in all the activities across the organisation. New projects within the Study Programme have been undertaken to ensure our students have a full and rewarding educational experience this has included sailing, music, and a wide variety of sports activities in addition to the core subjects. We have expanded the internship programme for up to 10 students (who have previously completed the study programme) this includes working offsite with local employers and onsite supporting staff such as maintaining the garden, this experience helps them to become ready for the 'world of work'.

We are currently working with six special schools across south London, providing bespoke teaching in science through using gardening and art activities. Over sixty students attend across the week, this is funded directly by the schools. We have expanded our activities and facilities at the allotment based in Dulwich for use by the various groups that attend Roots and Shoots.

The environmental education project 'Natural Roots' has recently received funding from City Bridge Trust for the core staff posts to enable us to develop more family based environmental awareness workshops. This also includes the expansion of the vegetable growing/ educational sessions using the raised bed vegetable garden and Natural Roots building, as well as developing a cutting garden to grow flowers for the floristry classes.

The venue hire for charities and not for profit organisations continues to thrive, this income has allowed us to invest in further refurbishment of the main building and infrastructure of the site ensuring that we meet the high standard required for training and education.

Plans for the Future

We will be developing a Five Year Business Plan to focus on what areas as an organisation we can develop with the aims to improve all areas of our charitable activities. This will include the expansion of internships and work placements for all our students on our Study Programme, developing further our work with special schools, development of the venue hire, maximising all our facilities on site for the benefit of all our stakeholders.

We have received funding from Thames Water to develop an adjacent half acre plot into a Pollinator Garden to enhance the local biodiversity of the local area by providing nectar rich food plants for bees and butterflies. This will also provide a further large area for gardening training area for our special needs students, as well as being a beautiful garden for the local community.

FINANCIAL REVIEW

Reserves policy

The charity's free reserves at 31 March 2018 were £307,290 (2017: £153,808).

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 2018**

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

- resigned 13.1.18

- resigned 13.1.18

Chairman

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 2018**

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 29 October 2018 and signed on its behalf by:

V Stapleton - Trustee

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

Opinion

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the year ended 31 March 2018 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 March 2018 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.

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 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, 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.

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.

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.

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

Responsibilities of trustees

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 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.

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 2018

		Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	619,963	-	619,963	357,995
Charitable activities	5				
Charitable activities		12,213	-	12,213	4,735
Other trading activities	3	208,951	-	208,951	196,318
Investment income	4	70	-	70	216
Other income		12,824	-	12,824	2,786
Total		<u>854,021</u>	<u>-</u>	<u>854,021</u>	<u>562,050</u>
 EXPENDITURE ON					
Charitable activities	6				
Charitable activities		700,539	-	700,539	653,737
Other		-	32,760	32,760	32,760
Total		<u>700,539</u>	<u>32,760</u>	<u>733,299</u>	<u>686,497</u>
 NET INCOME/(EXPENDITURE)		<u>153,482</u>	<u>(32,760)</u>	<u>120,722</u>	<u>(124,447)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		153,808	953,966	1,107,774	1,232,221
 TOTAL FUNDS CARRIED FORWARD		<u><u>307,290</u></u>	<u><u>921,206</u></u>	<u><u>1,228,496</u></u>	<u><u>1,107,774</u></u>

The notes form part of these financial statements

Roots and Shoots

Balance Sheet
At 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	12	9,825	921,206	931,031	967,067
CURRENT ASSETS					
Debtors	13	292,250	-	292,250	51,744
Cash at bank and in hand		135,364	-	135,364	116,226
		<hr/> 427,614	<hr/> -	<hr/> 427,614	<hr/> 167,970
CREDITORS					
Amounts falling due within one year	14	(130,149)	-	(130,149)	(27,263)
NET CURRENT ASSETS		<hr/> 297,465	<hr/> -	<hr/> 297,465	<hr/> 140,707
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 307,290	<hr/> 921,206	<hr/> 1,228,496	<hr/> 1,107,774
NET ASSETS		<hr/> 307,290	<hr/> 921,206	<hr/> 1,228,496	<hr/> 1,107,774
FUNDS	15				
Unrestricted funds				307,290	153,808
Restricted funds				921,206	953,966
TOTAL FUNDS				<hr/> 1,228,496	<hr/> 1,107,774

The notes form part of these financial statements

Roots and Shoots

Balance Sheet - continued

At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

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 charitable small companies.

The financial statements were approved by the Board of Trustees on 29 October 2018 and were signed on its behalf by:

A M Mitchell -Trustee

Roots and Shoots

Cash Flow Statement
for the Year Ended 31 March 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	19,068	(110,031)
Net cash provided by (used in) operating activities		<u>19,068</u>	<u>(110,031)</u>
Cash flows from investing activities:			
Interest received		70	216
Net cash provided by (used in) investing activities		<u>70</u>	<u>216</u>
Change in cash and cash equivalents in the reporting period		<u>19,138</u>	<u>(109,815)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>116,226</u>	<u>226,041</u>
Cash and cash equivalents at the end of the reporting period		<u><u>135,364</u></u>	<u><u>116,226</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 2018

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

	2018	2017
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	120,722	(124,447)
Adjustments for:		
Depreciation charges	36,036	37,127
Interest received	(70)	(216)
Increase in debtors	(240,506)	(6,710)
Increase/(decrease) in creditors	102,886	(15,785)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	<u>19,068</u>	<u>(110,031)</u>

Roots and Shoots

Notes to the Financial Statements for the Year Ended 31 March 2018

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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 Year Ended 31 March 2018

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	14,130	8,676
Grants	605,833	349,319
	<u>619,963</u>	<u>357,995</u>

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

	2018	2017
	£	£
Education and Skills Funding Agency	253,408	311,312
High Needs Funding - Lambeth SEN	158,485	-
High Needs Funding - London Borough Merton	17,283	-
High Needs Funding - Southwark Council	130,265	-
High Needs Funding - Wandsworth Council	29,277	-
High Needs Funding - Westminster Council	17,115	-
Lambeth Heritage Arts	-	21,977
WREF	-	11,648
Ecology Building Society	-	2,000
Diana Ross	-	1,632
Worshipful Co of Plumbers	-	750
	<u>605,833</u>	<u>349,319</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Hall hire	126,808	119,368
School links & study programme	82,143	76,950
	<u>208,951</u>	<u>196,318</u>

4. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	70	216
	<u>70</u>	<u>216</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2018	2017
	£	£
Sales	1,865	3,815
Wildlife Garden	3,570	920
Catering	6,778	-
	<u>12,213</u>	<u>4,735</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Charitable activities	103,244	597,295	700,539
	<u>103,244</u>	<u>597,295</u>	<u>700,539</u>

7. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Charitable activities	592,495	4,800	597,295
	<u>592,495</u>	<u>4,800</u>	<u>597,295</u>

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

	2018 Charitable activities £	2017 Total activities £
Wages	310,745	344,711
Social security	22,730	25,305
Pensions	1,835	-
Support staff	113,012	57,335
Premises costs	21,361	15,551
Insurance	12,418	11,760
Light and heat	14,177	7,553
Telephone, internet and IT	9,714	8,266
Printing, postage & stationery	6,434	6,009
Sundries	2,533	(1,347)
Bank charges	902	1,061
Other expenses	73,359	56,438
Depreciation of tangible fixed assets	3,275	4,367
Auditors' remuneration	2,700	2,000
Auditors' remuneration for non audit work	2,100	2,560
	<u>597,295</u>	<u>541,569</u>

8. NET INCOME/(EXPENDITURE)

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

	2018 £	2017 £
Auditors' remuneration	2,700	2,000
Auditors' remuneration for non audit work	2,100	2,560
Depreciation - owned assets	36,036	37,127
Hire of plant and machinery	113,012	57,335
	<u>153,854</u>	<u>101,522</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

10. STAFF COSTS

	2018 £	2017 £
Wages and salaries	310,745	344,711
Social security costs	22,730	25,305
Other pension costs	1,835	-
	<u>335,310</u>	<u>370,016</u>

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

	2018	2017
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.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	357,995	-	357,995
Charitable activities			
Charitable activities	4,735	-	4,735
Other trading activities	196,318	-	196,318
Investment income	216	-	216
Other income	2,786	-	2,786
Total	<u>562,050</u>	<u>-</u>	<u>562,050</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	653,737	-	653,737
Other	-	32,760	32,760
Total	<u>653,737</u>	<u>32,760</u>	<u>686,497</u>
NET INCOME/(EXPENDITURE)	<u>(91,687)</u>	<u>(32,760)</u>	<u>(124,447)</u>

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	245,495	986,726	1,232,221
TOTAL FUNDS CARRIED FORWARD	<u>153,808</u>	<u>953,966</u>	<u>1,107,774</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2017 and 31 March 2018	<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 2017	794,030	144,204	25,507	44,269	1,008,010
Charge for year	<u>32,760</u>	<u>1,476</u>	<u>123</u>	<u>1,677</u>	<u>36,036</u>
At 31 March 2018	<u>826,790</u>	<u>145,680</u>	<u>25,630</u>	<u>45,946</u>	<u>1,044,046</u>
NET BOOK VALUE					
At 31 March 2018	<u>921,206</u>	<u>4,426</u>	<u>370</u>	<u>5,029</u>	<u>931,031</u>
At 31 March 2017	<u>953,966</u>	<u>5,902</u>	<u>493</u>	<u>6,706</u>	<u>967,067</u>

Included in cost or valuation of land and buildings is freehold land of £110,000 (2017 - £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

	2018 £	2017 £
Trade debtors	265,589	37,906
Other debtors	-	3,666
Prepayments	10,849	10,172
Accrued grant income	<u>15,812</u>	<u>-</u>
	<u>292,250</u>	<u>51,744</u>

Roots and Shoots

Notes to the Financial Statements - continued **for the Year Ended 31 March 2018**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	15,827	6,420
Social security and other taxes	7,096	6,643
Other creditors	313	-
Accruals	14,800	14,200
Deferred income	92,113	-
	<u>130,149</u>	<u>27,263</u>

15. 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>1,107,774</u>	<u>120,722</u>	<u>1,228,496</u>

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>

Roots and Shoots

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

15. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u><u>1,232,221</u></u>	<u><u>(124,447)</u></u>	<u><u>1,107,774</u></u>

Comparative 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)
TOTAL FUNDS	<u><u>562,050</u></u>	<u><u>(686,497)</u></u>	<u><u>(124,447)</u></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.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

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 Year Ended 31 March 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,130	8,676
Grants	605,833	349,319
	<hr/> 619,963	<hr/> 357,995
Other trading activities		
Hall hire	126,808	119,368
School links & study programme	82,143	76,950
	<hr/> 208,951	<hr/> 196,318
Investment income		
Deposit account interest	70	216
Charitable activities		
Sales	1,865	3,815
Wildlife Garden	3,570	920
Catering	6,778	-
	<hr/> 12,213	<hr/> 4,735
Other income		
Other income	12,824	2,786
	<hr/>	<hr/>
Total incoming resources	854,021	562,050
EXPENDITURE		
Charitable activities		
Horticultural expenditure	9,447	8,886
Shop purchases	(10)	56
Wildlife Garden	4,371	4,874
Equipment purchases	6,382	7,312
Hall hire catering costs	38,587	35,415
Garden rebuild	43,309	54,272
New education building	1,158	1,353
	<hr/> 103,244	<hr/> 112,168
Other		
Freehold property	32,760	32,760
Support costs		
Other		
Wages	310,745	344,711
Social security	22,730	25,305
Pensions	1,835	-
Carried forward	335,310	370,016

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 2018

	2018 £	2017 £
Other		
Brought forward	335,310	370,016
Support staff	113,012	57,335
Premises costs	21,361	15,551
Insurance	12,418	11,760
Light and heat	14,177	7,553
Telephone, internet and IT	9,714	8,266
Printing, postage & stationery	6,434	6,009
Sundries	2,533	(1,347)
Bank charges	902	1,061
Staff training	2,510	1,184
Staff travel	1,651	1,195
Computer costs	17,198	19,426
Motor expenses	4,247	4,053
Education & Certs	13,218	4,114
Cleaning	5,799	3,282
Trainee travel	1,392	1,185
Volunteers expenses	1,796	2,208
Trainee entertainment	-	506
Membership & registration fees	956	197
Payroll bureau	2,910	509
Legal and professional	16,237	8,223
Security costs	5,445	10,356
Depreciation of tangible fixed assets	3,275	4,367
	<hr/> 592,495	<hr/> 537,009
Governance costs		
Auditors' remuneration	2,700	2,000
Auditors' remuneration for non audit work	2,100	2,560
	<hr/> 4,800	<hr/> 4,560
Total resources expended	<hr/> 733,299	<hr/> 686,497
Net income/(expenditure)	<hr/> <hr/> 120,722	<hr/> <hr/> (124,447)