

GRASSROOTS PROGRAMME
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2019

Miller & Co
Chartered Accountants
5 Imperial Court
Laporte Way
Luton
Bedfordshire
LU4 8FE

GRASSROOTS PROGRAMME

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**GRASSROOTS PROGRAMME
TRUSTEES' ANNUAL REPORT
for the Year Ended 31 August 2019**

The Trustees present their report and the financial statements for the year ended 31 August 2019. The financial statements have been prepared in accordance with the accounting policies set out on page eleven and comply with the Charity's Constitution and with applicable law.

This charity, Grassroots Programme CIO took over the assets of the former unincorporated charity Grassroots Programme (charity number 1057468) on 1 September 2016. Prior year's reports relating to charity number 1057468 may be obtained from the office at the principal address.

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY NAME:	Grassroots Programme
STATUS:	Charitable Incorporated Organisation - Foundation Constitution. Registered Constitution and as a charity on 04 September 2015.
CHARITY NUMBER:	1163427
PRINCIPAL ADDRESS:	47 High Town Road Luton Bedfordshire LU2 0BW
TRUSTEES AND OFFICERS:	Those who served as trustees of the charity during the year were as follows: Rev D Lawson (Chair) Mr G Slater (Treasurer) retired 11 March 2019 Mrs J Bird Ms. L Jones Resigned 11 March 2019 Rev M Hindley Rev P Horner Mrs R Tetlow Mrs S Marsden (Secretary) Ms D Purfield Appointed 8 November 2018 Mr B Roe Appointed 8 November 2018, (Treasurer) 11 March 2019
CHARITY DIRECTOR:	Mr D Jonathan
BANKERS:	The Co-operative Bank Olympic House 6 Olympic Court Salford M8 2QP
INDEPENDENT EXAMINERS:	Miller & Co Chartered Accountants Statutory Auditors 5 Imperial Court, Laporte Way Luton Bedfordshire LU4 8FE

ORGANISATIONAL STRUCTURE

Grassroots Programme is an independent charity. A board of trustees administers the charity. The trustees are responsible for the overall control and management of the charity and meet on a regular basis.

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PUBLIC BENEFIT

The trustees confirm that they have complied with their duty, set out in the 2011 Charity Act, to have due regard to Charity Commission guidance on public benefit.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Trustees are appointed for a term of five years by a resolution of the trustees passed at a special meeting for which not less than 21 days' notice has been given.

Under the terms of the Constitution, newly appointed trustees are not entitled to act as trustees until they have signed, in the minute book of the trustees, a declaration of acceptance and willingness to act in the trusts of the Charity.

All the trustees are familiar with the work of the charity and an induction is performed for any new trustees.

OBJECTIVES AND ACTIVITIES

The objects of the charity as set out in the Constitution are as follows:

- (1) To advance education for the public benefit in global issues to enable greater awareness of factors that will contribute to the relief of needy victims of breaches of human rights in such ways that are charitable in law.
- (2) To advance religion and promote understanding among Christians and those of other faiths.
- (3) To provide opportunities for the advancement of education among all ages, but particularly adults, in such ways that are charitable in law.
- (4) To provide relief of the aged, infirm and poor.

ACHIEVEMENTS AND PERFORMANCE

In order to achieve its objectives the charity runs a number of programmes. During the year it ran the following specific programmes:

Unexpected Highlights

Near Neighbours has coordinated, funded and supported various local initiatives in Luton. One such initiative on 25th June 2019 involved identifying six members of Luton's diverse faith communities – 3 Christians, 2 Muslims, 1 Sikh to join guests from around the UK for a reception at Buckingham Palace to mark the contributions of faith communities in strengthening community cohesion. The undoubted highlight of the evening was the unexpected appearance of The Queen, who took time to greet each guest personally. Luton participants agreed that the event left a buzz and a sense of pride.

Earlier in January 2019 Near Neighbours hosted a reception at the House of Lords to celebrate the success and appreciation of the local communities promoting positive integration and challenging hate and intolerance, and especially those that have been involved in Near Neighbours projects. Friends, partners, faith leaders, activists, politicians and colleagues were hosted as guests by Baroness Eaton OBE. Nearly a dozen Luton participants attended and contributed in the programme.

Ecumenical Work

The Annual General Meeting of Churches Together in Luton

In the Annual General Meeting of Churches Together in Luton, Major Ralph Walker of Luton Salvation Army Church, spoke passionately about their work saying Salvation Army is the largest social care and service provider after the government agencies and works in close partnership with Luton Food Bank, NOAH Enterprise, Citizens Advice Bureau (CAB) and Luton Casino Chaplaincy. It was humbling to hear how despite being under resourced and despite having been physically attacked, Major Ralph Walker continues to serve God by serving the humanity created in God's image.

However, what made this meeting very special was the attendance of Muslim friends from Luton's Central Mosque. They said, "Following terror attacks in New Zealand & Sri Lanka, it is important for us to share our solidarity with one another. We are here to share the pain of our Christian brothers and sisters." Mr Michael Singleton, Chair, Churches Together in Luton, appreciating the gesture of Muslim friends and neighbours, said it reminds him of the greatest commandments of all in The Bible, which talks of loving our neighbour as ourselves. May we continue to put our faith into action in this way!

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Women's World Day of Prayer 2019

Women's World Day of Prayer is now re-named as the World Day of Prayer. This year the women of Slovenia prepared the service theme and related materials and resources. The theme was "Come – Everything is Ready; an open invitation for all to come to God's table. Voices of wives, mothers, grandmothers, Roma people, refugees, migrant workers contributed to the prayer resource by telling their stories. These reflect the political and economic situation in Slovenia from the time of the communist state to the present day. Two well attended services were held in Luton on the 1st of March 2019 with contributions from members of GRASSROOTS staff team.

C of E St Albans Diocese – Archdeaconry Inter Faith Advisers

In accordance with its commitment to engage with and partner with members of other faith communities for the common good and pursuing mission in a global world, the Diocese has commissioned GRASSROOTS Luton to support parishes and clergy through an Inter Faith Adviser in each Archdeaconry and to be a source of advice to encourage, support and network, particularly with those ministering in the multi-faith areas.

Equipped @ St Albans

Church of Sweden Clergy Placement Programme in the C of E Diocese of St Albans

GRASSROOTS visited Sweden in September 2018 for culmination of the Erasmus funded Swedish Clergy Placement Programme in the Church of England Diocese of St Albans, from the Church of Sweden Diocese of Linköping. Sweden has also experienced a sharp rise in anti-immigrant far-right sentiments. The Church of Sweden, therefore initiated this project, aiming to increase the knowledge of the Swedish church in the areas of social cohesion, interfaith work and projects for vulnerable groups, so that the Swedish Church is better equipped to engage with the newly arrived in Sweden.

Church Related Community Work (CRCW) Project

Work with Bury Park Beech Hill (BPBH) Churches has included the project worker, leading worship services and publishing newsletter articles regularly for different Churches.

The Bury Park Beech Hill Big Bus Ride

The 2018/19 year was topped-and-tailed with Big Bus Rides: 1st September 2018 saw a coach-full of participants enjoy a beautifully sunny day in Brighton followed by refreshments at Central Hove United Reformed Church... and a slightly competitive team quiz! Big Bus Ride 2019 took place on 17th August, bringing almost 60 participants for a day out in Clacton, with a time of fellowship - including a very tense Jenga Challenge! - held at Christ Church URC.

The Same Difference Group

'Same Difference', a monthly fellowship gathering, continues to flourish. Originally a Near Neighbours funded project, it gathers people of different faiths and backgrounds to share good food, warm conversations, and to discover common ground. Whilst early sessions were each focused on a specific theme, now participants lead discussions on their chosen topics. Sessions are incredibly varied – from deep reflections to light-hearted conversations, exploration of faith, family, traditions, and life in general. Many new faces have also joined the gathering, bringing freshness into the group dynamics.

Celebrating Windrush

Windrush Celebration was held at All Saints Church on Saturday 22nd June 2019 – National Windrush Day. The 200-strong gathering was treated to steel-band music, singing and screening of the Council of Churches' Windrush film (produced in 2018 and featuring several participants from the BPBH churches, plus other individual stories and reflections. The programme was followed by Caribbean refreshments, where guests browsed a wonderfully colourful display of images, outfits and memorabilia associated with the Windrush Generation, their sacrifices and contributions.

Shooting Stars Archery Club

The club continues to meet for weekly sessions in the All Saints Church Hall with help from a small a dedicated group of volunteers and participants. Current membership in the Club ranges from children aged 8 years to adults aged 60 plus. Shooting Stars continues to offer beginners courses, building community links and drawing in new participants.

'Film & Focus' Women's Project

Funded by Near Neighbours, the 'Film & Focus' project gathered women of diverse backgrounds to watch mainstream films and draw parallels and connections. Hollywood blockbuster 'Black Panther' gave rise to African/Caribbean women's reflections. 'Viceroy's House', focused on the partition of India to create Pakistan, and facilitated reflections from Asian participants. 'Brooklyn' invited contributions from women of Irish descent. Discussions were deep, honest and open.

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Spirituality of Justice

National Justice and Peace Network

“Forgotten People Forgotten Places – Being Church on the Margins”

Theologising Brexit, Deconstructing the myths of racial purity, white marginalization and urban poverty in Britain were some of the key issues and topics covered at this conference by Prof Anthony G. Reddie who writes extensively on Black Theology in grassroots communities. He challenged us to “resist xenophobia and be the signs of hope in tribal Britain”. He warned that narrow fractional nationalism had emerged since Britain had opted to leave the EU. He urged us to tell a new story about ourselves as British people, and not the one focused on the imagined glories of the past. The former MP John Battle, as the Chair of the Conference, facilitated discernment on action points to be taken by people.

Re-imagining Britain

In another Conference entitled “Re-imagining Britain; Freedom and Equality as a way to Social Justice”, the keynote speaker Rev Paul Hackwood, Exec Chair of the Church Urban Fund, shared how through relational partnerships people can be mobilised to become a source of change they want to see and very often, these are long term and sustainable changes.

Justice and Peace Commission-Northampton Diocese

At the JPIC Conference of the Northampton Diocese “Trafficking – Modern day Slavery”, speaker Sr. Patricia Mulhall talked of the exploitation of vulnerable peoples which nets an income for the profiteers of 150 billion dollars a year on a par with the Arms Trade. People from Eastern Europe and Africa with dreams of a better life are lured into a life of servitude and suffering. They form the workforce of Car Washes, Nail Bars, Massage Parlours, Domestic Workers, Cleaners, Building Sites, Forced Begging, Drug Mules etc. 1 million children enter the sex trade every year. India sees the harvesting of human organs selling to the rich. These horrendous facts shocked all present. What can be done? How to outlaw such practices? We must support agencies working to outlaw such exploitation. We must advocate and lobby our MPs to enforce the 2013 Modern Day Slavery Act and the 1999 Palermo Agreement – “Men and Women are not for sale”.

Fairtrade

During Fairtrade Fortnight (25 February – 10 March 2019) activities in partnership with GRASSROOTS included a Fairtrade Cake Baking Competition with 20 entries St Christopher’s Church. Participants had use 3 Fairtrade ingredients in their recipe and bring used wrappers as evidence. We also held Fairtrade Assemblies in some Luton primary schools on the theme of Football. Around 40 million of Footballs are made in Pakistan and 60 million in the world. The exploitation of workers and their well-being was discussed. MEP Alex Mayer as a strong Fairtrade supporter also joined in.

Working with Women across Faiths & Cultures

Activity Groups

Besides providing exercise and relaxation sessions, meditation, discussions on health issues and signposting have all contributed in people maintaining a healthier lifestyle. Other outings provide wider socialisation, which are as important as the physical activity, helping to combat social isolation and enhancing good mental health and social wellbeing.

Healthy Ageing Programme

All Luton GP registered patients have been assessed for their level of frailty. The Healthy Ageing programme offers a 12 week exercise programme to increase strength, mobility, balance and stability for people assessed as being mildly frail.

Nutkhut

Nutkhut means mischievous in Sanskrit. We engaged with this London-based performing arts company using dance, music, circus, film and digital design and took part in its "Never Set Eyes on the Land" project, which explored the largest mass migration in history, the partition of India and Pakistan, through the prism of heritage and arts.

Circle Dancing

Besides the regular groups, dance sessions were provided for The Women's World Day of Prayer and on Father's Day, commemorating and celebration life of a colleague's father. Two other Circle Dance workshops were provided for children at Southfields Primary School for presentation in Luton's Annual 23rd Peace Walk. The Spring & Summer dance events in the Peak National Park attracted four women who thought it worthwhile making the journey from Italy to attend.

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Precious Pearls 7th March 2019 "Women and the Power of Words"

The annual "Precious Pearls" event to celebrate International Women's Day was held at the High Town Methodist Church Hall. This event brought together women from across all faiths and cultures to think about women's wellbeing. A Russian doll was used to convey the changing focus from physical wellbeing to mental health and inner me. Presentations alternated with singing, dancing and poetry. The chance to socialise around a buffet concluded a very enjoyable evening.

Inter Faith Relations

Tales of wonder, wisdom and humour – Shared values and virtues through Storytelling

Using storytelling, with Khayaal Theatre, we are generating a more palatable understanding of faiths and cultures, highlighting mutual links and crossover between all traditions, including the so-called British values.

Annual 22nd Peace Walk on 22nd Sep'18

Besides visiting Luton Salvation Army and University Chaplaincy Tree House, this year's Peace Walk included 2 new places of worship, never visited before, i.e. Quakers Meeting House and BAPS Swami Narayan Hindu Mandir. Our Peace Walk has become an iconic activity for many schools. It is heartening to see pictures on a school wall, where kids were asked what was it that they were proud of, in Luton? Many said it was the 'Peace Walk'.

Terror Attacks

The most appalling terrorist attacks on the two mosques in Christchurch New Zealand, then on Churches in Sri Lanka and then a hate crime committed in the Synagogue in San Diego, brought many people together, from all backgrounds, to join together in condemning extremism in all forms. People gathered outside Luton War Memorial, to support one another, express condolences for those bereaved and restate the need to condemn extremist violence in the strongest terms and to continue working together with ever greater urgency against ignorance, prejudice and hatred. After terror attacks in New Zealand, all Churches displayed banners saying "We love our Muslim Neighbours – You are not alone." After attacks in Sri Lanka, Muslim boys and girls handed out leaflets saying "We love our Christian Neighbours – You are not alone."

Coffee with MEP

Alex Mayer MEP for the East of England shared it is important to strengthen friendships and sharing good practice in developing positive relationships with people across Europe, with those of different or no faiths, with asylum seekers and refugees, and also with people who are hated, despised, misunderstood and often found on the margins of our societies.

Near Neighbours (NN) Programme

The Near Neighbours (NN) Luton hub has been very busy with 3 major programmes; 1) Real People Honest Talk 2) Grants Programme 3) Places of Welcome

Real People Honest Talk (RPHT) Luton

Building on community relationships over the past years has enabled us to develop partnerships, invite community organisations to come on board with Real People Honest Talks. Seven groups have been delivered in this year, involving TOKKO youth centre, Shri Guru Ravidass Sangat (Sikh temple), Att10ive, Beech Hill & High Town Methodist Churches, Luton Irish Forum, Purpose Driven Trust, Safer Luton Partnership, Meaningful Education, Dallow Business Partnership, Revive Youth and Community Foundation, Nyabingi Ashanthi Wellbeing and Shanthona Women's group and women's groups based at Hockwell Ring Community Centre. The issues brought up in conversations focused on Knife Crime, Homelessness, Loneliness, Empowerment and Training Youth/Children, Parenting, Intercultural issues etc.

Big Conversation

All the above RPHT session culminated into a Big Conversation, an open cafe style table discussion with a panel of leaders which included Cllr Aslam Khan Portfolio holder for Place and Infrastructure, Public Health, Sports and Arts and an Executive Member of Community Safety at Luton Borough Council; Joan Bailey(Ex-Councilor) Executive Director of the Safer Luton partnership; Cllr Andrew Malcolm is the finance portfolio holder and Chair of the Board of Directors of London Luton Airport Limited since 2015; and Stephen Mosley is the Community Sergeant in Bedfordshire Police and has been serving as a member of the Community Cohesion Team.

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Grants

Grants have been as popular as ever. In total, last year Near Neighbours has disbursed up to £114,467 in Luton through 28 different projects. An exciting project last year has been the Visually Impaired People (VIP's) cooking project. From conception this project took a lot of time in preparing the application while working alongside two visually impaired people, to even finding them a project coordinator to assist in delivery. 2019 NN small grants are still on-going.

'Places of Welcome' in Luton

NN launched initiative Places of Welcome (POW) is a fast growing network of hospitality, run by local community groups who want to make sure that everyone in their area has a place to go for a friendly face, a cup of tea and a conversation. Over the past year we have increased our Places of Welcome to three in Luton.

Cyclone IDAI Appeal

As Cyclone IDAI hit the coastal town of Beira in central Mozambique, a fundraising appeal set up by us raised over £1,100 for people of Beira. This was the town where our local Near Neighbours Programme Coordinator was posted with VSO (Voluntary Services Overseas) for over 3 years in 2000 to help with the clean-up of the floods in 2000.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the finances of the charity, and are satisfied that systems are in place to reduce exposure to the major risks.

RESERVES POLICY

The Trustees have a policy of aiming to retain reserves equivalent to six months average expenditure. This is due to the uncertain nature of funding received. The free reserves at the year-end were £26,791.

PLANS FOR FUTURE PERIODS

The Trustees remain committed to the growth of the Grassroots Programme and the possibilities of expanding the presence of Grassroots Programme to other parts of the country. However, this is dependent upon the charity securing additional funds.

FINANCIAL REVIEW

The charity had total income of £176,489 (2018 £156,192). The main sources of income were grants of £151,430 (2018 £129,142). The charity had total expenditure of £135,462 (2018 £179,720). Direct charitable expenditure on projects totalled £132,059 (2018 £175,937) and governance costs totalled £3,403 (2018 £3,783). There was net income on the unrestricted fund of £19,413 and of £21,614 on the restricted fund after transfers between funds. Total funds at the end of the year were £69,702.

The trustees would like to record their thanks to all individuals and associations who supported the charity during the year. All details of the income and expenditure of the charity are set out in the Statement of Financial Activities and the notes to the accounts. In the opinion of the trustees the charity was in a satisfactory financial position at the year end.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD OF TRUSTEES:



Rev D Lawson
Chair



B Roe
Treasurer

Date: 7 November 2019

GRASSROOTS PROGRAMME

INDEPENDENT EXAMINERS' REPORT to the Trustees of Grassroots Programme

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2019 which are set out on pages 9 to 19.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINERS' STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R A Cox FCA
Miller & Co
Chartered Accountants
5 Imperial Court
Laporte Way, Luton
Bedfordshire
LU4 8FE

7 November 2019

GRASSROOTS PROGRAMME

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2019

	Note	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
		£	£	£	£
<u>INCOME FROM</u>					
Grants	2	64,000	87,430	151,430	129,142
Donations	3	9,995	9,226	19,221	13,277
Investment income		49	-	49	21
Sale of Fairtrade goods		5,789	-	5,789	13,752
TOTAL INCOME		79,833	96,656	176,489	156,192
<u>EXPENDITURE ON</u>					
Charitable activities	4	64,371	71,091	135,462	179,720
TOTAL EXPENDITURE		64,371	71,091	135,462	179,720
Net income / expenditure		15,462	25,565	41,027	(23,528)
Transfers between funds		3,951	(3,951)	-	-
Net movement in funds for the year		19,413	21,614	41,027	(23,528)
<u>Reconciliation of funds</u>					
Funds brought forward at 1 September 2018		7,378	21,297	28,675	52,203
Funds carried forward at 31 August 2019		£26,791	£42,911	£69,702	£28,675

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GRASSROOTS PROGRAMME

BALANCE SHEET 31 August 2019

	Note	<u>2019</u>		<u>2018</u>
		£	£	£
CURRENT ASSETS:				
Stock	8	750		1,500
Debtors	9	1,397		104
COIF Funds		7,622		7,573
Cash at bank		<u>61,983</u>		<u>25,381</u>
		71,752		34,558
Creditors: amounts falling due within one year	10	<u>2,050</u>		<u>5,883</u>
NET CURRENT ASSETS			<u>69,702</u>	<u>28,675</u>
NET ASSETS			<u><u>£69,702</u></u>	<u><u>£28,675</u></u>
FUNDS:				
Unrestricted general fund	12		42,911	7,378
Restricted funds	12		<u>26,791</u>	<u>21,297</u>
TOTAL FUNDS			<u><u>£69,702</u></u>	<u><u>£28,675</u></u>

The financial statements on pages 9 to 19 were approved by the board of trustees on 7 November 2019.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:

David Lawson

Rev D Lawson
Chair

B. Roe

Mr B Roe
Treasurer

7 November 2019

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NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

1. ACCOUNTING POLICIES

General information and basis of preparation

Grassroots Programme is a Charitable Incorporated Organisation. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities - the 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charity's constitution, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling and rounded to the nearest pound. The address of the principal office is given in the charity information on page 1 of these financial statements.

Unrestricted and restricted funds

Unrestricted funds are grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are those funds which are to be used for specific purposes as laid down by the donor or the trustees. Expenditure which meets these criteria is identified to the funds, together with a fair allocation of administration and support costs. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

Donations and other income are recognised when received. Grants are recognised when received or when the charity has legal entitlement to them, the amount can be reliably measured and there is sufficient certainty of receipt of them.

Expenditure recognition

Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities. Support costs comprise those costs incurred directly in support of expenditure on the objectives of the charity. Governance costs relate to trustees expenses, legal charges, independent examiners fees and attributable expenses of governing the charity. The trustees give all their time free of charge.

Expenditure is recognised when the amount can be reliably measured, there is a legal obligation to make it and it is probable that settlement will be required.

Leasing commitments

Rentals paid under operating leases are charged to income as incurred.

Pensions

The charity operates a defined contribution pension scheme for certain employees. Contributions in respect of pensions are charged to income in the year in which they are paid.

Debtors and creditors receivable/payable within one year

Grants, other debtors and creditors receivable or payable within one year are recorded at transaction price.

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NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

ACCOUNTING POLICIES continued

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to sell.

Fixed assets

The charity has a policy of capitalising fixed asset expenditure over £1,000.

2. INCOME FROM GRANTS

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Grants for general purposes				
Methodist Church Beds, Essex & Herts District	10,000	-	10,000	10,000
URC - MIG (Thames North Synod)	-	-	-	5,000
Diocese of St. Albans	20,000	-	20,000	10,000
Luton Council of Faiths	12,000	-	12,000	12,000
Society of All Saints	10,000	-	10,000	-
Northampton RC Diocese	12,000	-	12,000	-
Spirituality of Justice: Inter Faith Dialogue & Action to make Luton a Fairtrade Town				
Northampton RC Diocese	-	-	-	12,000
Working with Women across Faiths & Cultures				
Allder Trust	-	5,000	5,000	5,000
Maureen Borbone	-	-	-	2,200
Other sundry grants	-	-	-	2,051
Church Urban Fund (Near Neighbours)				
Near Neighbours Fund Projects	-	69,180	69,180	63,630
Said Foundation	-	-	-	1,310
Events				
Awards for All	-	9,750	9,750	-
Luton Borough Council - Maureen Drummond	-	-	-	1,250
Church of Sweden	-	-	-	1,301
Westhill Endowment	-	3,000	3,000	3,000
Anniversary Grants	-	-	-	400
Vauxhall Motors	-	500	500	-
	64,000	87,430	151,430	129,142

Income from grants in 2018 totalled £129,142 of which £92,142 was attributable to restricted funds and £37,000 was attributable to unrestricted funds.

GRASSROOTS PROGRAMME

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

3. INCOME FROM DONATIONS & LEGACIES

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Donations				
General	4,597	-	4,597	6,857
IDAI	-	1,104	1,104	-
Working with Women	-	2,732	2,732	-
Legacies	5,398	-	5,398	-
Other				
Bury Park Beech Hill Council of Churches	-	5,390	5,390	6,420
	<u>9,995</u>	<u>9,226</u>	<u>19,221</u>	<u>13,277</u>

Income from donations and legacies in 2018 totalled £13,277 of which £6,420 was attributable to restricted funds and £6,857 was attributable to unrestricted funds.

GRASSROOTS PROGRAMME

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

4. ALLOCATION OF SUPPORT COSTS

	Basis of Allocation	Mission Education & Advancement £	Restricted Funds £	Governance Costs £	2019 Total £	2018 Total £
Costs directly allocated to activities						
Staff costs (note 5)	Direct	-	35,123	-	35,123	34,921
Programme expenses	Direct	15,223	25,719	-	40,942	56,439
Cost of goods sold	Direct	5,141	-	-	5,141	11,238
Trustee expenses	Direct	-	-	284	284	277
Independent examiners fee	Direct	-	-	1,230	1,230	1,344
Insurance	Direct	599	-	-	599	621
Support costs allocated to activities						
Staff costs (note 5)	Time	29,306	10,249	602	40,157	39,191
Administrator	Time	365	-	-	365	27,096
Rent and rates	Usage	6,529	-	-	6,529	3,844
Postage	Usage	104	-	-	104	526
Stationery and printing	Usage	160	-	1,100	1,260	1,660
Telephone	Usage	954	-	51	1,005	1,063
Office running expenses	Usage	1,071	-	136	1,207	1,043
Email and website	Usage	293	-	-	293	62
Computer expenses	Usage	845	-	-	845	-
Sundry expenses	Usage	348	-	-	348	355
Subscriptions	Usage	30	-	-	30	40
		60,968	71,091	3,403	135,462	179,720

Expenditure in 2018 totalled £179,720 of which £101,127 was attributable to restricted funds and £78,593 to unrestricted funds which included £3,783 relating to governance costs.

GRASSROOTS PROGRAMME

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

4a. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Allocation	Near Neighbours £	Bury Park Beech Hill CRCW £	Spirituality of Justice £	Working with Women £	Events £	2019 Total £	2018 Total £
Costs directly allocated to activities								
Staff costs (note 5)	Direct	35,123	-	-	-	-	35,123	34,921
Programme expenses	Direct	11,956	2,483	-	8,580	2,700	25,719	56,439
Support costs allocated to activities								
Staff costs - Co-ordinator (note 5)	Time	7,249	3,000	-	-	-	10,249	9,767
<hr/>								
		54,328	5,483	-	8,580	2,700	71,091	101,127

GRASSROOTS PROGRAMME

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

5. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	<u>2019</u>	<u>2018</u>
	£	£
Charity director	34,500	33,917
Community workers	32,000	56,417
Employers National Insurance	4,793	5,715
	<hr/>	<hr/>
	71,293	96,049
Pension contributions	3,670	4,855
	<hr/>	<hr/>
	<u>74,963</u>	<u>100,904</u>

Defined contribution pension expense is allocated to activities based on the time apportionment of the relevant employee.

No employee earned more than £60,000 during the year (2018 same).

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

Administration	1	1
Charitable activities	<u>1</u>	<u>2</u>
	<u>2</u>	<u>3</u>

6. TRANSACTIONS WITH TRUSTEES

No trustees received any remuneration during the year. Travel costs amounting to £284 (2018 £277) were reimbursed to two (2018 three) trustees.

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2018 same).

7. TAXATION

As a charity, Grassroots Programme is exempt from tax on income and gains falling within sections 521 to 536 of the Income Tax Act 2007 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

GRASSROOTS PROGRAMME

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

8. STOCK

	<u>2019</u>	<u>2018</u>
	£	£
Finished goods	750	1,500
	<u>750</u>	<u>1,500</u>

Stock represents fair-trade goods for sale. Stock amounts recognised in expenses are £5,141 (2018 £11,238).

9. DEBTORS

	<u>2019</u>	<u>2018</u>
	£	£
Other debtors	1,298	-
Prepayments	99	104
	<u>1,397</u>	<u>104</u>

10. CREDITORS: Amounts falling due within one year

	<u>2019</u>	<u>2018</u>
	£	£
Accruals	1,230	1,200
Taxation and social security	301	1,082
Other creditors	519	3,601
	<u>2,050</u>	<u>5,883</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£
Net current assets	26,791	42,911	69,702
Total net assets	<u>26,791</u>	<u>42,911</u>	<u>69,702</u>

	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£
Net current assets	7,378	21,297	28,675
Total net assets	<u>7,378</u>	<u>21,297</u>	<u>28,675</u>

GRASSROOTS PROGRAMME

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

12. MOVEMENT IN FUNDS

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2019 £
Restricted Funds					
Working with Women	5,913	7,732	(8,580)	-	5,065
Spirituality of Justice	5,133	-	-	(5,133)	-
Bury Park Beech Hill CRCW	2,615	5,390	(5,483)	-	2,522
IDAI	-	1,104	-	-	1,104
Near Neighbours	3,910	69,180	(54,328)	-	18,762
Events	3,726	13,250	(2,700)	1,182	15,458
	<u>21,297</u>	<u>96,656</u>	<u>(71,091)</u>	<u>(3,951)</u>	<u>42,911</u>
Unrestricted Funds					
General funds	7,378	67,433	(49,148)	(1,182)	24,481
Designated funds: Spirituality of Justice	-	12,400	(15,223)	5,133	2,310
	<u>7,378</u>	<u>79,833</u>	<u>(64,371)</u>	<u>3,951</u>	<u>26,791</u>
Total Funds	<u>28,675</u>	<u>176,489</u>	<u>(135,462)</u>	<u>-</u>	<u>69,702</u>

	Balance at 1 September 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2018 £
Restricted Funds					
Working with Women	2,283	9,251	(5,621)	-	5,913
Spirituality of Justice	12,698	12,000	(14,077)	(5,488)	5,133
Bury Park Beech Hill CRCW	-	6,420	(3,805)	-	2,615
Awards for All	10,069	-	(13,069)	3,000	-
Near Neighbours	142	63,630	(59,862)	-	3,910
Said Foundation	500	1,310	(1,810)	-	-
Events	3,658	5,951	(2,883)	(3,000)	3,726
	<u>29,350</u>	<u>98,562</u>	<u>(101,127)</u>	<u>(5,488)</u>	<u>21,297</u>
Unrestricted Funds					
General funds	22,853	57,630	(78,593)	5,488	7,378
Total Funds	<u>52,203</u>	<u>156,192</u>	<u>(179,720)</u>	<u>-</u>	<u>28,675</u>

GRASSROOTS PROGRAMME

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2019

MOVEMENT IN FUNDS continued

Spirituality of Justice was historically funded by CAFOD being restricted funds. Once that funding ended Northampton RC Diocese funds were used to fund this project and were recorded as restricted funds. However following a reassessment by the trustees it was determined that these funds are actually unrestricted, hence the reason for the transfer of £5,133 between restricted and unrestricted funds above.

Subsequently the trustees set up a designated fund for Spirituality of Justice - being for the promotion of interfaith work across the town.

The balances on the restricted funds will be used to continue the work of the projects in accordance with the terms of the funders. Details of the funds are as follows:

Working with women – Work with women across faiths and cultures for their holistic wellbeing.

Bury Park Beech Hill CRCW – Engaging people in Church Related Community Work.

Near Neighbours – Bringing neighbours together for ‘social action’ and ‘social interaction’.

IDAI – disaster relief following cyclone Idai in Mozambique.

Other Events – includes Luton Borough Council re Maureen Drummond: Providing care for the lonely during the Christmas festive period; Awards for All: Strengthening cohesion in Luton acknowledging work undertaken by GRASSROOTS so far; Westhill Endowment: re Multifaith Storytelling and Vauxhall Motors: Hockwell Ring Community Centre project providing food and entertainment through shared interest.

13. RELATED PARTIES AND CONTROLLING PARTY

There were no related party transactions requiring disclosure. (2018 £nil). The charity is controlled by the Trustees.

14. COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<u>2019</u>	<u>2018</u>
	£	£
Within one year	1,500	1,500
	<u>1,500</u>	<u>1,500</u>