

THE GRASSROOTS TRUST

England & Wales · Charity number 1060034

Details

Other names	MOUTHPEACE, WALK THE WALLS
Status	Registered
Legal form	Other
Registered	1997-01-09
Register	View on the Charity Commission register

Contact

Address	8 Meadow Way Rowledge Farnham GU10 4DY
Phone	01252792387
Email	admin@grassroots.org.uk
Website	www.grassroots.org.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN GOSPEL IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN THE SCHEDULE APPENDED TO THE CHARITY'S DECLARATION OF TRUST DATED 20 DECEMBER 1996 (B) TO RELIEVE POVERTY SICKNESS AND DISTRESS THROUGHOUT THE WORLD

Activities: Area of operation: WorldwideActivities: Seeking to advance the Kingdom of God, wherever He calls.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Egypt
- India
- Kenya
- Kyrgyzstan
- Malawi
- Peru
- Romania
- Scotland
- Spain
- Tanzania
- Zambia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£486,002	£430,551	-	-
2024-04-30	£470,783	£447,022	-	-
2023-04-30	£443,680	£496,284	-	-
2022-04-30	£446,966	£469,138	-	-
2021-04-30	£459,463	£440,119	-	-

Trustees

Name	Role	Appointed
Mark Raymond John Price	Chair	2014-01-28
Bethany Rawding		2024-06-22
Claire Corley		2021-05-01
James Cameron Walker		2014-01-28
MR ROB ANDERSON		
Robert Clive Sweatman		
Stuart David Howard Boreham		

THE GRASSROOTS TRUST

England & Wales - Charity number 1060034

Accounts

THE GRASSROOTS TRUST
ANNUAL REPORT & FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
30TH APRIL 2025

THE GRASSROOTS TRUST

TRUSTEES	M Price – Chairman R Anderson R Sweatman S Boreham J Walker Rev C Corley B Rawding (appointed 22 nd June 2024)
----------	---

EXECUTIVE OFFICERS	Hugo and Sharon Anson
--------------------	-----------------------

TREASURER AND SECRETARY	A Myall
-------------------------	---------

REGISTERED ADDRESS:	8 Meadow Way Rowledge Farnham Surrey GU10 4DY
---------------------	--

CHARITY REGISTRATION NUMBER	1060034 (England & Wales) SC046121 (Scotland)
-----------------------------	--

INDEPENDENT EXAMINER	C Pardoe FCA 37 Fraser Close Chelmsford Essex CM2 0TD
----------------------	--

oooOooo

CONTENTS

PAGES	1 - 4	Trustees' Report
	5	Independent Examiners Report
	6	Statement of Financial Activities
	7	Balance Sheet
	8- 14	Notes to the Accounts

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2025

The Objects

To advance the Christian Gospel in accordance with the statement of faith set out in the schedule appended to the Charity's declaration of Trust dated 20th December 1996 and to relieve poverty, sickness and distress throughout the world. There is no ambition to advance Grassroots as such, but only to advance the whole gospel, alleviating poverty and demonstrating Jesus to the world.

Achievements, descriptions of our activities and major incidences during the year

Tanzania:

The sponsorship programme based in Mbeya, for what Grassroots is best known and run in conjunction with our Tanzanian partner organisation: "Grassroots Trust Fund of Tanzania", has continued throughout the year. As a Trust, we endeavour to work alongside passionate faithful locals on the ground who care about the places where God has placed them. This is especially the case in Tanzania, where over 80 volunteers and part-time staff help serve poor children and families on a weekly and sometimes daily basis. Between them they provide over 3000 meals a week for the 2300 children on the sponsorship programme and others. They also serve in many other ways, motivated by love, compassion and the ambition to be like Jesus to their community. The local Grassroots team in each location, know each child, they know their family, they know their name.

We now have 20 locations with each location having between 20 and 550 sponsored children. We also have more locations where we currently operate the "free porridge for all" scheme and the "Together" community scheme encouraging income generation through communities working together. The porridge scheme has positively impacted many people that have been left impoverished through recent global price rises in grain and the weakening of the Tanzanian currency. The porridge is given to all without question and this has resulted in many grandparents, who are often long-term carers, coming along with their children and getting the vital nutrition that they need.

Grassroots continues to fund Dr Frank and his team to give basic GP level medical care to the sponsored children. They also give us ongoing advice on the best way to do medical things in Tanzania and intervene themselves in emergencies. Many children remain healthy and do not need to see the doctor. Others are not so fortunate. Medical treatment is not free in Tanzania and extreme injury or treatment for long-term chronic disease can be quite expensive. The Grassroots doctors work so hard and usually manage to make the money go a long way. Following their advice Grassroots takes out a special health insurance for those children with complex medical needs. This allows for treatment and consultant costs, even covering existing medical conditions.

During the year we had three trips, a teaching and business trip in May when our Sharon Anson (one of our executive officers) and teachers from Rowledge School, Farnham visited. Sharon met with many of the workers and volunteers and the teachers spent a week in Pambogo School. In July a team of sixth formers from Bishop Luffa School, Chichester visited, and, amongst other activities, they made beds from scratch for children who would otherwise have slept on the floor, which is often just compressed damp earth. In October a team went out to help the Tanzanians with the interviewing process of all the sponsored children and young adults. The work goes on 52 weeks of the year, and the director of the work in Tanzania, Richard Mwaswala, regularly sends back photos and video of the work that goes on, so it shows to our UK supporters what it really is: a team of Tanzanians serving their neighbours.

Most important decision regarding the work, are made by Richard Mwaswala, in conjunction with the Tanzanian purchasing committee and Sharon Anson. We remain committed to using 100% of the money given by children's sponsors for the support of the children. We also continue to see the benefit of taking people and volunteers to help interview the children and gather data for the sponsors. Many of our supporters like being able to send gifts to their sponsored children (and others) through our alternative gift shop on our website; this facility is available for all our sponsorship projects.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2025

Whilst most of the sponsorship comes through the UK, many people also continue to sponsor through Benita in Romania, who successfully transfer the money they raise directly to Tanzania under the management of our team in the UK. This year they were able to transfer over 35,000 Euros in sponsorship and support for the work. (<http://grassroots.org.uk/tanzania>)

Kenya:

The “Good Neighbours” project headed up by our Kenyan friend George Kibe in Juda, in the district of Theta is run along the same lines as our main Tanzania project, where we are looking at helping the children in this poor area to get healthier, fed, clothed and educated. The 177 children, who go to local government schools, have been able to attend educational sessions in the church building, receiving nutritious food at the same time. The regular porridge programme continues twice a week too, and all-comers, regardless of age or status are fed. Andy Myall (our treasurer) visited the project in April 2025 and was well looked after, amid the severe thunderstorms, as the children and their carers were interviewed. (<http://grassroots.org.uk/kenya>)

Andy also visited the Watu Wa Maana Street Children’s Centre in Ruiru, where we sponsor 23 children. The centre works hard at providing a caring and secure environment for children who have had to endure many extreme problems in their young lives, and they are often asked by the local authorities to take on specific children. At the same time, they remain committed to, and we have been able to help fund, the rehabilitation of the boys and girls into society taking place as they mature into adults.

Romania:

We continue to be able to support 190 children in partnership with Benita, a Romanian social-care organisation. The children receive everything they need to attend school (such as uniform and equipment), a medical certificate and a place at a Christian summer camp. A small team went to meet and interview the children in May 2024 and we were able to meet the new Benita team, and travel with them to the children’s homes to meet them and their families. (<http://grassroots.org.uk/romania>)

India:

There are now 322 children from the Dalit caste who live around the Cooum river in the city of Chennai and who come to a homework club run by Kevin and Deborah Kamalraj and the team of Sovereign King Ministries (SKM), supported by Grassroots’ sponsors. They are provided with food, medical care and extra educational support as well as shoes and important school equipment.

A UK team were able to visit in January 2025, when they interviewed the children with the help of Indian translators. Kevin and Deborah’s daughter, Diane, a qualified social worker, has rewritten the safeguarding policy for the local context and translated everything into the local Tamil language. (<http://grassroots.org.uk/india>)

Zambia:

Our sponsorship programme in Zambia, connects with five churches around Ndola and with the Kabushi Entrepreneurship and Vocational Training Centre (KEVTC). We have 200 children sponsored along similar lines as our Tanzanian project. Sharon was able to visit in August 2024 with Sara-Jane Barron and they connected well with the Zambian team on the ground as they worked alongside the Zambian workers and volunteers interviewing the children. (<https://www.grassroots.org.uk/zambia/>)

In the last couple of years Zambia has experienced a severe famine which has raised food prices and meant some food has had to be rationed. As a result of an appeal amongst our Zambian supporters, we were able to provide extra support again to purchase food for those that really need it.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2025

Kyrgyzstan:

The sponsorship programme started four years ago. It is run along similar lines to the project in Romania. We continue to support 60 children and are on the lookout for more sponsors, however, the world's political situation has made the future of this project a little unclear and it has become harder to get the support out to Kyrgyzstan. Our partners work with both the Kyrgyz and Russian speaking people. (<http://www.grassroots.org.uk/kyrgyzstan/>)

Egypt:

Grassroots have continued to support an Egyptian Anglican church who are serving their community, helping the poor where it is needed. Sadly, the leader of this work, Adel, died suddenly this year and this rocked his family and the work. Hugo Anson was able to visit in November 2024 and pray with the community. We continue to support individuals within the Suez region trying to make a difference for the poor in the community, regardless of their religion or background.

Send:

Sharon Anson was contacted this year to ask whether we would be willing to help in a new way. There are many (female) prisoners being released back into UK society with nothing and not a lot of hope. Since November 2024 we have been providing an essentials and goody bag to these ladies leaving Send prison in Surrey. Around 10 bags are distributed on a monthly basis and have been well received by the ex-prisoners and prison warders alike.

Peru:

The "Hope and Song to Freedom" (HSF) project supports ladies who are either in prison (many of whom have been subject to human rights abuses) or recently released. The women in prison are given nutritious food, nappies, medication and a bible study when they are visited every Wednesday.

For the recently released, the project provides help with paperwork, life after prison and secure, temporary accommodation. The leader of project in Peru, Miriam Brena Torres has twice visited the UK to promote the work. She was hosted by the UK HSF leaders: Liz and Andy Lake.

Malawi:

Les and Kathie Craske are UK citizens with permanent residency in Malawi. They have set up a Malawian charity: "Chifona Trust" and we pass on the funds raised by UK supporters, most of whom are friends from their days when they lived in Norfolk. The SKILL Development Centre for deaf students, remains open and Les and Kathie continue to support the other people they have promised to, with support from their friends and others who give through Grassroots.

Business:

Hugo and Sharon Anson, the original founders of the Grassroots Trust, remain Executive officers and are paid through the PAYE scheme for the work they do, which varies according to need. They are supported by Andy Myall who continues to work part-time as a finance manager/administrator and Ruth Raj who works on data inputting for the sponsorship schemes.

One of our key UK people was diagnosed with serious illness in March 2025. This has affected Grassroots in many ways. We were unable to visit Kyrgyzstan in May 2025 and we've needed to readjust other trips and some of our administration with trustees and others stepping up to some extent. Our partners around the world and the UK have been so supportive in prayer and other ways, we are so grateful to be partners with them at this time.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2025

The charity is in good financial condition with the number of standing orders staying stable despite many people's worries over the cost of living. The balance sheet shows a surplus on the year of £55,571, this is just the second time in the last 6 years we have finished with a surplus (if you discount the fact that the UK government sped up the process of gift aid claims last year). Sterling has been strong through the year and whilst we promise to send the entirety of sponsorship money to support children, many of our other commitments are based on the local currency and this has meant we have sent less in some transfers. The trustees have discussed our surplus and we are working hard to find the right places to support. We do not want to waste the resources the given to us simply as we have a surplus this year.

Our trustees meet regularly, online and in person, and are a very supportive and prayerful bunch with great insight and wisdom.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide insurance cover and reasonable policies are in place to provide assurance against fraud and error. The Trustees consider Risk Management an important part of their role, regularly reviewing and managing areas of potential risk. All our policies and procedures are regularly reviewed and updated.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

Related party transactions:

During the year Ruth Raj (employee and daughter of the trustee Stuart Boreham) continued to work for the part-time trust when she is needed.

Reserves policy:

We are committed to paying for our sponsorship and worker commitment in our seven main projects as well as for our workers in the UK. Most of the money for these bills are raised and come out of restricted funds, however in order to meet our obligations we endeavour to make sure that we have always between 33% and 50% of our turnover in our unrestricted funds, as our reserves. This was a decision made in our trustees meeting in March 2025 and we aim to review this policy, along with our other important policies at least every 3 years. We aim to keep some of our (yet to be used) restricted funds in a higher interest account or bond, however, should all the restricted funds require money at the same time, the money is there to be used. Grassroots restricted funds never run into the red.

We are also aware that the economic situation could get worse quite quickly and so we aim to ensure we do not keep more than £85,000 in any one financial institution.

Mark Price
Chairman

Date: 23.8.25

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF GRASSROOTS TRUST**

This report on the accounts of the trustees for the year ended 30th April 2025, which are set out on pages 6 to 14, is in respect of an examination carried out under Section 145 of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act;
and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material

Respect, requirements

to keep accounting records in accordance with Section 130 of the Charities Act;
and

to prepare accounts which accord with accounting records and comply with the
accounting requirements of the Charities Act have not been met; or

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

C Pardoe FCA
Chartered Accountant
37 Fraser Close
Chelmsford
Essex CM 2 0TD

Date: 26.8.25

THE GRASSROOTS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025 £	2024 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	187,837	289,957	477,794	463,865
Activities for generating funds	3	626	-	626	867
Income from investments	4	7,582	-	7,582	6,051
TOTAL INCOMING RESOURCES		196,045	289,957	486,002	470,783
RESOURCES EXPENDED					
Charitable Activities	5	155,304	274,125	429,429	446,122
Governance Costs	6	1,122	-	1,122	900
TOTAL RESOURCES EXPENDED		156,426	274,125	430,551	447,022
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		39,619	15,832	55,451	23,761
Transfers		(1,500)	1,500	-	-
NET MOVEMENTS IN FUNDS FOR THE YEAR		38,119	17,332	55,451	23,761
Balances brought forward					
At 1st May 2024		146,801	129,132	275,933	252,028
Corrections		-		-	144
BALANCES CARRIED FORWARD					
At 30th April 2025		184,920	146,464	331,384	275,933

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST
BALANCE SHEET – 30TH APRIL 2025

	Notes	2025	2024
		£	£
FIXED ASSETS	7	-	-
CURRENT ASSETS			
Cash at bank and in hand		332,404	276,833
Debtors	8	-	-
		332,404	276,833
LIABILITIES			
Amounts falling due within one year	9	1,020	900
NET CURRENT ASSETS		331,384	275,933
NET ASSETS			
		331,402	275,933
FUNDS			
Unrestricted		184,920	146,801
Restricted		146,464	129,132
		331,384	275,933

Approved by the Committee of Trustees and signed on its behalf by:

M Price
Chairman

Date of Approval: 23.8.25

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST

NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2025

1. PRINCIPAL ACCOUNTING POLICIES OF THE GRASSROOTS TRUST

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

The principal accounting policies of the Trust are set out below.

Fund accounting

The Trust's general reserves consist of reserves which the Trust may use for its purpose at its own discretion.

The Trust's restricted funds are those on the use of which the donor has imposed restrictions, which are legally binding.

Income

General income relates to transactions, which are unallocated to departmental activities.

Interest, rental and dividend income is credited when receivable to income and expenditure account.

All voluntary income is included in the financial statements on receipt.

Restricted income is credited to the restricted fund balance on receipt. Expenditure fulfilling the restrictions is charged against the restricted fund on an accruals basis.

Donations under gift aid plus the associated income tax recovery are recognised as income when received.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Intangible income is valued and included in income to the extent that it represents goods or services, which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2025**

(Continued)

Fixed assets and depreciation

Fixed assets are included in financial statements at historical cost less depreciation.

Donated assets are recognised in financial statements on receipt.

Depreciation is calculated to write down the cost of all tangible fixed assets (other than freehold property) over their expected useful economic lives. The periods or rates generally applicable are:

Leasehold property and improvements	- Over the remaining life of the lease
Motor vehicles	- 4 years reducing balance
Computer equipment	- 3 years reducing balance
Fixtures and fittings	- 5 to 10 years reducing balance

Stock

Stock is stated at the lower of cost and net realisable value.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income and Corporation Taxes Act 1988.

Foreign currencies

Income received from overseas in foreign currencies is translated at the rate of exchange ruling at the transaction date. Similarly, for payments made.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2025**

(Continued)

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2025 £	2024 £
Gifts and donations	141,367	272,924	414,291	354,435
Gift Aid	46,470	15,033	61,503	109,430
Legacies and bequests	-	2,000	2,000	-
Total Voluntary Income	187,837	289,957	477,794	463,865

**3. ACTIVITIES FOR THE GENERATION
OF FUNDS:**

Funds generated by:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2025 £	2024 £
Merchandise	626	-	626	867

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2025 £	2024 £
Bank interest	7,582	-	7,582	6,051

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2025****5. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2025 £	2024 £
Grants and gifts to individuals	41,419	257,072	298,491	309,451
Grants and gifts to institutions and charities	8,880	10,185	19,075	18,421
Payroll	82,816	1,840	84,656	85,751
Travelling	13,845	3,390	17,235	22,369
Small equipment and repairs	2,072	146	2,218	2,092
Printing, postage & stationery	1,778	84	1,862	2,036
Insurance	3,333	-	3,333	3,310
Professional fees	52	-	52	123
Telephone and utilities	-	-	-	-
Bank charges	1,099	1,408	2,507	2,569
Depreciation	-	-	-	-
	<u>155,304</u>	<u>274,125</u>	<u>429,429</u>	<u>446,122</u>

6. GOVERNANCE COSTS

Independent review	1,120	-	1,120	900
TOTAL RESOURCES USED	<u>156,426</u>	<u>274,125</u>	<u>430,551</u>	<u>447,022</u>

The number of employees at the end of the year was 4 (2024: 4)

No employee received more than £50,000 in emoluments during the year (2024: Nil)

Trustee remuneration and expenses:

No trustees were remunerated during the year.

Related party transactions:

£3,056.70 was paid in total as salary to Ruth Raj (daughter of a trustee) for administrative work during the year.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2025**

(Continued)

7. FIXED ASSETS

None

8. DEBTORS:

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
None	-	-
	—	—

9. CREDITORS:**amounts falling due within one year**

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Accruals	1,020	900
	—	—

THE GRASSROOTS TRUST**RESTRICTED FUNDS YEAR ENDED 30TH APRIL 2025**

	<u>TANZANIA</u> <u>£</u>	<u>KENYA</u> <u>£</u>	<u>ROMANIA</u> <u>£</u>	<u>INDIA</u> <u>£</u>	<u>OTHER FUNDS</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
INCOMING RESOURCES						
Voluntary Income	158,271	24,710	27,451	47,332	32,194	289,957
Merchandise	-	-	-	-	-	-
	158,271	24,709	27,451	47,332	32,194	289,957
RESOURCES USED						
Grants to individuals	143,121	21,861	23,632	46,845	21,613	257,072
Grants to institutions	7,923	1,200	962	-	100	10,185
Payroll	-	-	575	1,265	-	1,840
Travelling	2,222	-	-	975	193	3,390
Small equipment & repairs	-	-	-	146	-	146
Printing & postage	47	7	10	7	13	84
Bank charges	149	77	13	1,127	42	1,408
	153,462	23,145	25,191	50,365	21,962	274,125
NET INCOMING RESOURCES	4,809	1,564	2,260	(3,033)	10,232	15,832
Transfers	-	-	-	-	1,500	1,500
	4,809	1,564	2,260	(3,033)	11,732	17,332
Balances at 30.4.24	39,516	31,244	28,910	18,114	11,348	129,132
Balances at 30.4.25	44,325	32,808	31,170	15,081	23,480	146,464

THE GRASSROOTS TRUST**MONEY IN FROM OVERSEAS**

Grassroots is supported by individuals, schools and churches. However, we do make use of the UK Government's Gift aid scheme for UK Income taxpayers and the GASD scheme. Most of our income comes from the UK but during the year it has also come from individuals and churches from the following countries:

	£
Latvia	2,743
U.S.A	1,987
Australia	940
Hungary	829
Germany	716
Romania	204
Greece	161
Tanzania	136
Spain	126
Netherlands	88
Canada	44
France	44
Japan	44
Denmark	42
TOTAL FROM OVERSEAS	8,104

MONEY SPENT OVERSEAS

We are a UK charity, but most of our income activity regarding the money which we spend and send is abroad. We are regularly asked to provide this information to the UK government and so have decided to provide this on our annual report. These figures are higher than in the restricted fund figures on page 13 because we spend all our restricted funds in each country as well as some of our unrestricted funds.

	£
Tanzania	189,137
India	47,964
Romania	27,047
Kenya	23,341
Zambia	17,652
Egypt	10,319
Kyrgyzstan	3,418
Malawi	2,400
Peru	950
TOTAL SPENT OVERSEAS	322,228

THE GRASSROOTS TRUST

England & Wales - Charity number 1060034

Accounts

THE GRASSROOTS TRUST
ANNUAL REPORT & FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
30TH APRIL 2024

P KITTLE FFA FIPA FFTA
Finacial Accountant

THE GRASSROOTS TRUST

TRUSTEES	M Price – Chairman R Anderson R Sweatman S Boreham J Walker Rev C Corley
EXECUTIVE OFFICERS	Hugo and Sharon Anson
TREASURER AND SECRETARY	A Myall
REGISTERED ADDRESS:	8 Meadow Way Rowledge Farnham Surrey GU10 4DY
CHARITY REGISTRATION NUMBER	1060034 (England & Wales) SC046121 (Scotland)
INDEPENDENT EXAMINER	P Kittle FFA FIPA FFTA 37 Fraser Close Chelmsford Essex CM2 OTD

oooOooo

CONTENTS

PAGES	1 - 4	Trustees' Report
	5	Independent Examiners Report
	6	Statement of Financial Activities
	7	Balance Sheet
	8- 14	Notes to the Accounts

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2024

The Objects

To advance the Christian Gospel in accordance with the statement of faith set out in the schedule appended to the Charity's declaration of Trust dated 20th December 1996 and to relieve poverty, sickness and distress throughout the world. There is no ambition to advance Grassroots as such, but only to advance the whole gospel, alleviating poverty and demonstrating Jesus to the world.

Achievements, descriptions of our activities and major incidences during the year

Tanzania:

The sponsorship programme based in Mbeya, for what Grassroots is best known and run in conjunction with our Tanzanian partner organisation: "Grassroots Trust Fund of Tanzania", has continued throughout the year. As a Trust, we endeavour to work alongside passionate faithful locals on the ground who care about the places where God has placed them. This is especially the case in Tanzania, where over 80 volunteers and part-time staff help serve poor children and families on a weekly and sometimes daily basis. Between them they provide over 3000 meals a week for the 2300 children on the sponsorship programme and others. They also serve in many other ways, motivated by love, compassion and the ambition to be like Jesus to their community. We have 19 locations with each location having between 35 and 550 sponsored children. We also have more locations where we currently operate the "free porridge for all" scheme and the "Together" community scheme encouraging income generation through communities working together. The porridge scheme has positively impacted many people that have been left impoverished through recent global price rises in grain and other food. The porridge is given to all without question and this has resulted in many grandparents, who are often long-term carers, coming along with their children and getting the vital nutrition that they need.

Grassroots continues to fund Dr Frank and his team of doctors to give basic GP level medical care to the sponsored children. They also give us ongoing advice on the best way to do medical things in Tanzania and intervene themselves in emergencies. Many children remain healthy and do not need to see the doctor. Others are not so fortunate. Very sadly, this year we have seen some very nasty road accidents, hit and runs, where sponsored children have been injured. Medical treatment is not free in Tanzania and extreme injury or treatment for long-term chronic disease can be quite expensive. The Grassroots doctors work so hard and usually manage to make the money go a long way. Following their advice Grassroots takes out a special health insurance for those children with complex medical needs. This allows for treatment and consultant costs, even covering existing medical conditions.

A great innovation this year has been increased training and provision for those who need help with their vision or eyes. John Adams, who has visited Tanzania many times as part of our regular teams, has recently retired as an ophthalmologist. In October he joined the team but came with the aim of training the Grassroots medics. He brought with him the training materials and donated his own kit, including high quality diagnostic equipment. So, the Grassroots medical centre continues to grow in its usefulness and expertise.

During the year we had four trips, a teaching and business trip in May when our Sharon Anson (one of our executive officers) and teachers from Rowledge School, Farnham visited. Sharon met with many of the workers and volunteers and the teachers spent a week in Pambogo School. In July a team of sixth formers from Bishop Luffa School, Chichester visited, and, amongst other activities, they made beds from scratch for children who would otherwise have slept on the floor, which is often just compressed damp earth. In October a team went out to help the Tanzanians with the interviewing process of all the sponsored children and young adults. The work goes on 52 weeks of the year, and the director of the work in Tanzania, Richard Mwaswala, regularly sends back photos and video of the work that goes on, so it shows to our UK supporters what it really is: a team of Tanzanians serving their neighbours. This team were visited for the 4th time in March by our other executive officer, Hugo Anson, who delivered important safeguarding training for them.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2024

Most important decision regarding the work, are made by Richard Mwasala, in conjunction with the Tanzanian purchasing committee and Sharon Anson. We remain committed to using 100% of the money given by children's sponsors for the support of the children. We also continue to see the benefit of taking people and volunteers to help interview the children and gather data for the sponsors. Many of our supporters like being able to send gifts to their sponsored children (and others) through our alternative gift shop on our website; this facility is available for all our sponsorship projects.

Whilst most of the sponsorship comes through the UK, many people also continue to sponsor through Benita in Romania, who successfully transfer the money they raise directly to Tanzania under the management of our team in the UK. This year they were able to transfer over 42,000 Euros in sponsorship and support for the work. (<http://grassroots.org.uk/tanzania>)

Kenya:

The "Good Neighbours" project headed up by our Kenyan friend George Kibe in Juda, in the district of Theta is run along the same lines as our main Tanzania project, where we are looking at helping the children in this poor area to get healthier, fed, clothed and educated. The children, who go to local government schools, have been able to attend educational sessions in the church building, receiving nutritious food at the same time. Sharon Anson, Andy Myall (our treasurer) and one of our trustees Stuart Boreham visited the project in April 2024 and were able to commission more food parcels to be given to the children, as well as film a short documentary outlining where we are helping the young people go after finishing their schooling. (<http://grassroots.org.uk/kenya>)

The April 2024 team also visited the Watu Wa Maana Street Children's Centre in Ruiru, where we sponsor 24 children. The centre works hard at providing a caring and secure environment for children who have had to endure many extreme problems in their young lives, and they are often asked by the local authorities to take on specific children. At the same time, they remain committed to the rehabilitation of the boys and girls into society taking place as they mature into adults. The children at Watu have especially enjoyed receiving the extra support in the last year of more reading books from one particular UK donor.

Romania:

This year, Iacob Murza, the Romanian who leads the building project, was also able to use funds to help families whose properties needed work. (<http://grassroots.org.uk/romania>)

We continue to be able to support 190 children in partnership with Benita, a Romanian social-care organisation. The children receive everything they need to attend school (such as uniform and equipment), a medical certificate and a place at a Christian summer camp. A small team went to meet and interview the children in May 2023 and we were able to meet the new Benita team for the first time, and travel with them to the children's homes to meet them and their families.

India:

There are now 312 children from the Dalit caste who live around the open sewers of the city of Chennai and who come to a homework club run by Kevin and Deborah Kamalraj and the team of Sovereign King Ministries (SKM) and supported by Grassroots' sponsors. They are provided with food, medical care and extra educational support as well as shoes and important school equipment.

A team of seven were able to visit in January 2024, they interviewed the children with the help of Indian translators and visited a number of interesting tourist sites in Chennai and the local surrounding area. Hugo Anson also visited in October 2023 when he delivered safeguarding training to the workers and volunteers. Kevin and Deborah's daughter, Diane, a qualified social worker, was able to rewrite the policy for the local context and translate everything into the local Tamil language. (<http://grassroots.org.uk/india>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2024

Zambia:

Our sponsorship programme in Zambia, connects with five churches around Ndola and with the Kabushi Entrepreneurship and Vocational Training Centre (KEVTC). We have 200 children sponsored along similar lines as our Tanzanian project. Sharon was able to visit in August 2023 with Bethany Rawding (our trainee trustee) and they connected well with the Zambian team on the ground as they worked alongside the Zambian workers and volunteers interviewing the children. Sharon also visited in December 2023 to support the uniform distribution and spend more time with Patricia who runs the sponsorship programme. (<https://www.grassroots.org.uk/zambia/>)

In the last year Zambia has experienced a severe famine which has raised food prices and meant some food has had to be rationed. As a result of an appeal amongst our Zambian supporters, we were able to provide extra support to purchase food for those that really need it.

Kyrgyzstan:

Irina Trofimova of “Children of Tien Sham” started the sponsorship programme three years ago. It is run along similar lines to the project in Romania. Sharon Anson was able to visit the project again in March 2024 and interview the children and she was impressed by the organisation, though dismayed by the poverty and the bitter winter cold. We continue to support 60 children and are on the lookout for more sponsors, however, the world’s political situation has made the future of this project a little unclear. Irina, her husband Dima and their friend Chinara, work with both the Kyrgyz and Russian speaking people. (<http://www.grassroots.org.uk/kyrgyzstan/>)

Egypt:

Grassroots have continued to support an Egyptian Anglican church who are serving their community, helping the poor where it is needed and providing a micro-finance initiative. We are also supporting individuals within the Suez region trying to make a difference for the poor in the community, regardless of their religion or background. Hugo Anson visited the work in March 2024 and we were able to pass on a grant for the SAWA scheme for blind people from the Soutter Trust.

Peru:

The “Hope and Song to Freedom” (HSF) project supports ladies who are either in prison (many of whom have been subject to human rights abuses) or recently released. The women in prison are given nutritious food, nappies, medication and a bible study when they are visited every Wednesday.

For the recently released, the project provides help with paperwork, life after prison and secure, temporary accommodation. The leader of project in Peru, Miriam Brena Torres has twice visited the UK to promote the work. She was hosted by the UK HSF leaders: Liz and Andy Lake.

Malawi:

Les and Kathie Craske are UK citizens with permanent residency in Malawi. They have set up a Malawian charity: “Chifona Trust” and we pass on the funds raised by UK supporters, most of whom are friends from their days when they lived in Norfolk. The SKILL Development Centre for deaf students, remains open and Les and Kathie continue to support the other people they have promised to, with support from their friends and others who give through Grassroots.

Business:

The charity is in good financial condition with the number of standing orders staying stable despite many people’s worries over the cost of living. The balance sheet shows a surplus on the year of £23,000 but this is mainly down to the gift aid claims being processed faster by the UK government than in previous years! Nevertheless, we are comfortable as a trust that we will be able to meet our commitments in the next year.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2024

Hugo and Sharon Anson, the original founders of the Grassroots Trust, remain Executive officers and are paid through the PAYE scheme for the work they do, which varies according to need. They are supported by Andy Myall who continues to work part-time as a finance manager/administrator and Ruth Raj who works on data inputting for the sponsorship schemes.

Our trustees meet regularly, online and in person, and are a very supportive and prayerful bunch with great insight and wisdom.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide insurance cover and reasonable policies are in place to provide assurance against fraud and error. The Trustees consider Risk Management an important part of their role, regularly reviewing and managing areas of potential risk. All our policies and procedures are regularly reviewed and updated.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

Related party transactions:

During the year Ruth Raj (employee and daughter of the trustee Stuart Boreham) continued to work for the part-time trust when she is needed.

Reserves policy:

We are committed to paying for our sponsorship and worker commitment in our seven main projects as well as for our workers in the UK. Six months of necessary commitments in Tanzania amounts to approximately £60,000. In addition, 6 months of sponsorship and bills in the other projects amount to a further £25,000. Most of the money for these bills are raised and come out of restricted funds, however in order to meet our obligations we endeavour to make sure that we have always at least £85,000 in our unrestricted funds, as our reserves. We aim to keep some of our (yet to be used) restricted funds in a higher interest account or bond, however, should all the restricted funds require money at the same time, the money is there to be used. Grassroots restricted funds never run into the red.

We are also aware that the economic situation could get worse quite quickly and so we aim to ensure we do not keep more than £85,000 in any one financial institution.

Mark Price
Chairman

Date: 22nd August 2024

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF GRASSROOTS TRUST**

This report on the accounts of the trustees for the year ended 30th April 2024, which are set out on pages 6 to 14, is in respect of an examination carried out under Section 145 of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act;
and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material

Respect, requirements

to keep accounting records in accordance with Section 130 of the Charities Act;
and

to prepare accounts which accord with accounting records and comply with the
accounting requirements of the Charities Act have not been met; or

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

P Kittle FFA FIPA FFTA
Financial Accountant
37 Fraser Close
Chelmsford
Essex CM2 0TD

Date: 23rd August 2024

THE GRASSROOTS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	2023 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	182,680	281,185	463,865	440,494
Activities for generating funds	3	867	-	867	522
Income from investments	4	6,051	-	6,051	2,664
TOTAL INCOMING RESOURCES		189,598	281,185	470,783	443,680
RESOURCES EXPENDED					
Charitable Activities	5	169,802	276,320	446,122	495,384
Governance Costs	6	900	-	900	900
TOTAL RESOURCES EXPENDED		170,702	276,320	447,022	496,284
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		18,896	4,865	23,761	(52,604)
Transfers		(3,956)	3,956	-	-
NET MOVEMENTS IN FUNDS FOR THE YEAR		14,940	8,821	23,761	(52,604)
Balances brought forward					
At 1st May 2023		131,728	120,300	252,028	304,632
Corrections		133	11	144	-
BALANCES CARRIED FORWARD					
At 30th April 2024		146,801	129,132	275,933	252,028

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST
BALANCE SHEET – 30TH APRIL 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS	7		-		-
CURRENT ASSETS					
Cash at bank and in hand		276,833		252,928	
Debtors	8	-		-	
		276,833		252,928	
LIABILITIES					
Amounts falling due within one year	9	900		900	
NET CURRENT ASSETS			275,933		252,028
NET ASSETS					
			275,933		252,028
FUNDS					
Unrestricted			146,801		131,728
Restricted			129,132		120,200
			275,933		252,028

Approved by the Committee of Trustees and signed on its behalf by:

M Price
Chairman

Date of Approval: 22nd August 2024

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST

NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2024

1. PRINCIPAL ACCOUNTING POLICIES OF THE GRASSROOTS TRUST

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

The principal accounting policies of the Trust are set out below.

Fund accounting

The Trust's general reserves consist of reserves which the Trust may use for its purpose at its own discretion.

The Trust's restricted funds are those on the use of which the donor has imposed restrictions, which are legally binding.

Income

General income relates to transactions, which are unallocated to departmental activities.

Interest, rental and dividend income is credited when receivable to income and expenditure account.

All voluntary income is included in the financial statements on receipt.

Restricted income is credited to the restricted fund balance on receipt. Expenditure fulfilling the restrictions is charged against the restricted fund on an accruals basis.

Donations under gift aid plus the associated income tax recovery are recognised as income when received.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Intangible income is valued and included in income to the extent that it represents goods or services, which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2024**

(Continued)

Fixed assets and depreciation

Fixed assets are included in financial statements at historical cost less depreciation.

Donated assets are recognised in financial statements on receipt.

Depreciation is calculated to write down the cost of all tangible fixed assets (other than freehold property) over their expected useful economic lives. The periods or rates generally applicable are:

Leasehold property and improvements	- Over the remaining life of the lease
Motor vehicles	- 4 years reducing balance
Computer equipment	- 3 years reducing balance
Fixtures and fittings	- 5 to 10 years reducing balance

Stock

Stock is stated at the lower of cost and net realisable value.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income and Corporation Taxes Act 1988.

Foreign currencies

Income received from overseas in foreign currencies is translated at the rate of exchange ruling at the transaction date. Similarly, for payments made.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2024**

(Continued)

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2024 £	2023 £
Gifts and donations	94,849	259,586	354,435	376,512
Gift Aid	87,831	21,599	109,430	63,982
Legacies and bequests	-	-	-	-
Total Voluntary Income	182,680	281,185	463,865	440,494

**3. ACTIVITIES FOR THE GENERATION
OF FUNDS:**

Funds generated by:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2024 £	2023 £
Merchandise	867	-	867	522

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2024 £	2023 £
Bank interest	6,051	-	6,051	2,664

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2024****5. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2024 £	2023 £
Grants and gifts to individuals	52,540	256,911	309,451	352,658
Grants and gifts to institutions and charities	5,363	13,058	18,421	31,329
Payroll	84,486	1,265	85,751	83,244
Travelling	18,430	3,939	22,369	19,521
Small equipment and repairs	2,092	-	2,092	2,025
Printing, postage & stationery	2,031	5	2,036	1,724
Insurance	3,310	-	3,310	3,096
Professional fees	123	-	123	61
Telephone and utilities	-	-	-	-
Bank charges	1,427	1,142	2,569	1,726
Depreciation	-	-	-	-
	<u>169,802</u>	<u>276,320</u>	<u>446,122</u>	<u>495,384</u>

6. GOVERNANCE COSTS

Independent review	900	-	900	900
TOTAL RESOURCES USED	<u>170,702</u>	<u>276,320</u>	<u>447,022</u>	<u>496,284</u>

The number of employees at the end of the year was 4 (2022: 4)

No employee received more than £50,000 in emoluments during the year (2022: Nil)

Trustee remuneration and expenses:

No trustees were remunerated during the year.

Related party transactions:

£2,644.90 was paid in total as salary to Ruth Raj (daughter of a trustee) for administrative work during the year.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2024**

(Continued)

7. FIXED ASSETS

None

8. DEBTORS:

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
None	-	-
	—	—

9. CREDITORS:**amounts falling due within one year**

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Accruals	900	900
	—	—

THE GRASSROOTS TRUST**RESTRICTED FUNDS YEAR ENDED 30TH APRIL 2024**

	<u>TANZANIA</u> <u>£</u>	<u>KENYA</u> <u>£</u>	<u>ROMANIA</u> <u>£</u>	<u>INDIA</u> <u>£</u>	<u>OTHER FUNDS</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
INCOMING RESOURCES						
Voluntary Income	147,066	26,813	31,087	44,355	31,864	281,185
Merchandise	-	-	-	-	-	-
	147,066	26,813	31,087	44,355	31,864	281,185
RESOURCES USED						
Grants to individuals	139,556	20,192	22,754	45,297	29,112	256,911
Grants to institutions	2,345	1,200	1,500	7,363	650	13,058
Payroll	-	230	-	1,035	-	1,265
Travelling	2,187	1,501	251	-	-	3,939
Small equipment & repairs	-	-	-	-	-	-
Printing & postage	-	-	5	-	-	5
Bank charges	140	89	19	781	113	1,142
	144,228	23,212	24,529	54,476	29,875	276,320
NET INCOMING RESOURCES	2,838	3,601	6,558	(10,121)	1,989	4,865
Transfers	1,956	-	-	-	2,000	3,956
	4,794	3,601	6,558	(10,121)	3,989	8,821
Balances at 30.4.23	34,683	27,643	22,352	28,186	7,436	120,300
Corrections	39			49	(77)	11
Balances at 30.4.24	39,516	31,244	28,910	18,114	11,348	129,132

THE GRASSROOTS TRUST

MONEY IN FROM OVERSEAS

Grassroots is supported by individuals, schools and churches. However, we do make use of the UK Government's Gift aid scheme for UK Income taxpayers and the GASD scheme. Most of our income comes from the UK but during the year it has also come from individuals and churches from the following countries:

	£
Latvia	6,651
U.S.A	4,350
Australia	978
Germany	698
Greece	159
Spain	126
Canada	44
France	42
Denmark	42
Netherlands	42
Japan	42
TOTAL FROM OVERSEAS	13,174

MONEY SPENT OVERSEAS

We are a UK charity, but most of our income activity regarding the money which we spend and send is abroad. We are regularly asked to provide this information to the UK government and so have decided to provide this on our annual report. These figures are higher than in the restricted fund figures on page 13 because we spend all our restricted funds in each country as well as some of our unrestricted funds.

	£
Tanzania	184,675
India	59,374
Romania	27,133
Zambia	24,154
Kenya	23,627
Egypt	12,080
Kyrgyzstan	12,026
Malawi	3,650
Peru	3,380
TOTAL SPENT OVERSEAS	350,099

THE GRASSROOTS TRUST

England & Wales - Charity number 1060034

Accounts

THE GRASSROOTS TRUST
ANNUAL REPORT & FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
30TH APRIL 2023

P KITTLE FFA FIPA FFTA
Finacial Accountant

THE GRASSROOTS TRUST

TRUSTEES	M Price – Chairman R Anderson Mrs K Hedges (resigned 21 st May 2022) R Sweatman S Boreham J Walker Rev C Corley
----------	--

EXECUTIVE OFFICERS	Hugo and Sharon Anson
--------------------	-----------------------

TREASURER AND SECRETARY	A Myall
-------------------------	---------

REGISTERED ADDRESS:	8 Meadow Way Rowledge Farnham Surrey GU10 4DY
---------------------	--

CHARITY REGISTRATION NUMBER	1060034 (England & Wales) SC046121 (Scotland)
-----------------------------	--

INDEPENDENT EXAMINER	P Kittle FFA FIPA FFTA 37 Fraser Close Chelmsford Essex CM2 0TD
----------------------	--

oooOooo

CONTENTS

PAGES	1 - 4	Trustees' Report
	5	Independent Examiners Report
	6	Statement of Financial Activities
	7	Balance Sheet
	8- 14	Notes to the Accounts

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2023

The Objects

To advance the Christian Gospel in accordance with the statement of faith set out in the schedule appended to the Charity's declaration of Trust dated 20th December 1996 and to relieve poverty, sickness and distress throughout the world. There is no ambition to advance Grassroots as such, but only to advance the whole gospel, alleviating poverty and demonstrating Jesus to the world.

Achievements, descriptions of our activities and major incidences during the year

Tanzania:

The sponsorship programme based in Mbeya, for what Grassroots is best known and run in conjunction with our Tanzanian partner organisation: "Grassroots Trust Fund of Tanzania", has continued throughout the year. As a Trust, we endeavour to work alongside passionate faithful locals on the ground who care about the places where God has placed them. This is especially the case in Tanzania, where over 80 volunteers and part-time staff help serve poor children and families on a weekly and sometimes daily basis. Between them they provide over 3000 meals a week for the 2400 children on the sponsorship programme and others. They also serve in many other ways, motivated by love, compassion and the ambition to be like Jesus to their community. We now have 19 locations with each location having between 27 and 550 sponsored children. We then have more locations where we currently operate the "free porridge for all" scheme and the "Together" community scheme encouraging income generation through communities working together. The younger children in the sponsorship scheme are given milk every day before they go to school, as well as the weekly nutritious meal for all the sponsored children. There are two committed doctors who provide medical services and support all the sponsored children as part of their sponsorship. We give out extra support to the children with HIV, helping them get the medication that they need as well as the better nutrition that is vital.

During the year we had two successful trips, a business trip in May when our Sharon Anson (one of our executive officers) and Andy Myall (our Treasurer) visited, having meetings with many of the workers and volunteers and they were able to check the financial records. In October a team went out to help the Tanzanians with the interview process that they had run whilst overseas visiting was off limits during the height of the pandemic. The work goes on 52 weeks of the year, and the director of the work in Tanzania, Richard Mwaswala, regularly sends back photos and video of the work that goes on, so it shows to our UK supporters what it really is: a team of Tanzanians serving their neighbours. Alongside Sharon and the Tanzanian purchasing committee, Richard makes policy decisions to drive the project forward. This has included more work on safer toilets and building more cookhouses (with chimneys).

An increasing complication for Richard and Sharon (in particular) to work out is how to support the young adults as they come to the end of their school education. Each person's case is considered prayerfully, taking into account many factors, including not wanting to over-reach what we have the means for. As a result of the sponsorship many very able young people have been able to pursue careers only offered to those educated at university, whilst others have been given access to apprenticeships.

In the UK, some sponsors have come and gone, but most stay for many years. Around half of our income and expenditure as a trust is Tanzania-related, either given specifically for projects within Tanzania, or in an unrestricted manner to support the costs of the work wherever they occur. We do not overtly advertise the work in the UK, but we do have many key supporters who promote the work, finding new sponsors in their churches, workplaces and families. Many people also continue to sponsor through Benita in Romania, who successfully transfer the money they raise directly to Tanzania under the management of our team in the UK. This year they were able to transfer over 36,000 Euros in sponsorship and support for the work.

We remain committed to using 100% of the money given by children's sponsors for the support of the children. We also continue to see the benefit of taking people and volunteers to help interview the children and gather data for the sponsors. The first young person trip since before the pandemic is planned for Bishop Luffa School pupils in July 2023. (<http://grassroots.org.uk/tanzania>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2023

Kenya:

The “Good Neighbours” project headed up by our Kenyan friend George Kibe in the former rock mining district of Theta is run along the same lines as our main Tanzania project, where we are looking at helping the children in this poor area to get healthier, fed, clothed and educated. We have now almost completed the process of attempting to move the children out of the private “Judah Excellence school” onto other local government schools. The children have been able to attend educational sessions in the church building, receiving nutritious food at the same time. They also attend on Saturdays for fun and fellowship together too. Our executive officers, Sharon and Hugo Anson visited the project in April 2023 and were very encouraged by the developments in the work, especially the sense of togetherness.

We remain involved with Watu Wa Maana Street Children’s Centre, in Ruiru, where we sponsor 24 children. The centre works hard at providing a caring and secure environment for children who have had to endure many extreme problems in their young lives, and they are often asked by the local authorities to take on specific children. At the same time, they remain committed to the rehabilitation of the boys and girls into society taking place as they mature into adults. Sharon and Hugo Anson were able to visit and interview the children in April 2023 and work on bringing the centre’s safeguarding and other policies up to date. (<http://grassroots.org.uk/kenya>)

Romania:

This year, Iacob Murza, the Romanian who leads the building project, was also able to use funds to help families whose properties needed work as well as co-ordinate Romanian volunteers to build another house for a family in dire need of one. (<http://grassroots.org.uk/romania>)

We continue to be able to support 198 children in partnership with Benita, a Romanian social-care organisation. The children receive everything they need to attend school (such as uniform and equipment), a medical certificate and a place at a Christian summer camp. A small team went to meet and interview the children for the first time since the pandemic in September 2022 and we were able to meet the new Benita team for the first time. We then planned, with Benita, to bring forward the 2023 trip to May.

India:

There are now 310 children from the Dalit caste who live around the open sewers of the city of Chennai and who come to a homework club run by Kevin and Deborah Kamalraj and the team of Sovereign King Ministries (SKM) and supported by Grassroots’ sponsors. They are provided with food, medical care and extra educational support as well as shoes and important school equipment.

A small team of three were able to visit for the first time in 3 years in early 2023 and we have subsequently been able to get the information out on the sponsored children to our patient sponsors who have been waiting throughout the pandemic. The team were encouraged at the progress of the work, (despite the lack of visits) as well as the development of the SKM safeguarding policy. (<http://grassroots.org.uk/india>)

Zambia:

In 2020 we started a sponsorship programme in Zambia, connecting with five churches around Ndola and with the Kabushi Entrepreneurship and Vocational Training Centre (KEVTC). This has continued this year and increased to 200 children by the end of our financial year. It is run along similar lines as our Tanzanian project and is intertwined with the “Raising Families” project, which works with churches to enable them to help the poorest families in the local area. The welcome that teams from the UK receive in Ndola is immense and it is a shame that we have had a few visits, for various reasons, cancelled during the course of the pandemic. Thankfully, Hugo Anson, was able to visit in August 2022 and interview the children in their 5 locations. (<https://www.grassroots.org.uk/zambia/>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2023

Kyrgyzstan:

We invited our friend, Irina Trofimova of “Children of Tien Sham”, to start the sponsorship programme two years ago. It is run along similar lines to the project in Romania. Sharon Anson was able to visit the project again in March 2023 and interview the children and she was very impressed by the organisation, though dismayed by the poverty. By the end of this financial year we were supporting 60 children and on the lookout for more sponsors for these children. Irina, and her friend Chinara, work with both the Kyrgyz and Russian speaking people (<http://www.grassroots.org.uk/kyrgyzstan/>)

Egypt:

Grassroots have continued to support an Egyptian Anglican church who are serving their community, helping the poor where it is needed and providing a micro-finance initiative. We are also supporting individuals within the Suez region trying to make a difference for the poor in the community, regardless of their religion or background. Hugo Anson, along with our friend Alan Cutting, visited for the first time in 3 years in December 2022.

Prayer Everywhere:

After two years of being unable to travel, Hugo Anson, with the support of Grassroots, joined a prayer walk with friends in the Summer of 2022 in North Macedonia and Albania and he continues to support churches in countries around the world in prayer, often through internet meetings.

Peru:

The “Hope and Song to Freedom” (HSF) project supports ladies who are either in prison (many of whom have been subject to human rights abuses) or recently released. The women in prison are given nutritious food, nappies, medication and a bible study when they are visited every Wednesday. Unfortunately, these visits have not happened through the coronavirus lockdown.

For the recently released, the project provides help with paperwork, life after prison and secure, temporary accommodation. The leader of project in Peru, Miriam Brena Torres has twice visited the UK to promote the work. She was hosted by the UK HSF leaders: Liz and Andy Lake.

(<http://hopesongfreedom.org.uk/>)

Malawi:

Les and Kathie Craske moved out to Malawi in May 2011 and have permanent residency. They have set up a Malawian charity: “Chifona Trust” and we pass on the funds raised by UK supporters, most of whom are friends from their days when they lived in Norfolk. The SKILL Development Centre for deaf students, remains open and Les and Kathie continue to support the other people they have promised to, with support from their friends and others who give through Grassroots.

Business:

The charity is in good financial condition with the number of standing orders staying stable despite many people’s worries over the cost of living. The downturn in the UK economy in the summer of 2022 and the dramatic fall in sterling, made it more expensive for us to send support overseas, but thankfully we had the funds to cover our commitments. With the upturn in the number of trips this year we have spent more than in previous years, especially with the build up in some restricted funds now being able to be spent. As such we are comfortable as a trust even though our balance sheet shows £52,000 more expenditure than income this year.

Hugo and Sharon Anson, the original founders of the Grassroots Trust, remain Executive officers and are paid through the PAYE scheme for the work they do, which varies according to need. They are supported by Andy Myall who continues to work part-time as a finance manager/administrator and Ruth Raj who works on data inputting for the sponsorship schemes.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2023

Our trustees meet regularly, online and in person, and are a very supportive and prayerful bunch with great insight and wisdom. During the year our last remaining founding trustee, Karen Hedges, decided the time was right for her to step down after over 25 years of service. We thanked Karen for everything she had given, in Jesus' name.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide insurance cover and reasonable policies are in place to provide assurance against fraud and error. The Trustees consider Risk Management an important part of their role, regularly reviewing and managing areas of potential risk. All our policies and procedures are regularly reviewed and updated.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

Related party transactions:

During the year Ruth Raj (employee and daughter of the trustee Stuart Boreham) continued to work for the part-time trust when she is needed.

Reserves policy:

We are committed to paying for our sponsorship and worker commitment in our seven main projects as well as for our workers in the UK. Six months of necessary commitments in Tanzania amounts to approximately £60,000. In addition, 6 months of sponsorship and bills in the other projects amount to a further £25,000. Most of the money for these bills are raised and come out of restricted funds, however in order to meet our obligations we endeavour to make sure that we have always at least £85,000 in our unrestricted funds, as our reserves. We aim to keep some of our (yet to be used) restricted funds in a higher interest account or bond, however, should all the restricted funds require money at the same time, the money is there to be used. Grassroots restricted funds never run into the red.

We are also aware that the economic situation could get worse quite quickly and so we aim to ensure we do not keep more than £85,000 in any one financial institution.

Mark Price
Chairman

Date: 17th June 2023

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF GRASSROOTS TRUST**

This report on the accounts of the trustees for the year ended 30th April 2022, which are set out on pages 6 to 14, is in respect of an examination carried out under Section 145 of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act;
and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material

Respect, requirements

to keep accounting records in accordance with Section 130 of the Charities Act;
and

to prepare accounts which accord with accounting records and comply with the
accounting requirements of the Charities Act have not been met; or

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

P Kittle FFA FIPA FFTA
Financial Accountant
37 Fraser Close
Chelmsford
Essex CM2 0TD

Date: 19th October 2023

THE GRASSROOTS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	148,909	291,585	440,494	445,061
Activities for generating funds	3	522	-	522	685
Income from investments	4	2,664	-	2,664	1,220
TOTAL INCOMING RESOURCES		152,095	291,585	443,680	446,966
RESOURCES EXPENDED					
Charitable Activities	5	166,529	328,855	495,384	468,463
Governance Costs	6	900	-	900	675
TOTAL RESOURCES EXPENDED		167,429	328,855	496,284	469,138
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		(15,334)	(37,270)	(52,604)	(22,172)
Transfers		(1,780)	1,780	-	-
NET MOVEMENTS IN FUNDS FOR THE YEAR		(17,114)	(35,490)	(52,604)	(22,172)
Balances brought forward					
At 1st May 2022		148,842	155,790	304,632	326,804
BALANCES CARRIED FORWARD					
At 30th April 2023		131,728	120,300	252,028	304,632

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST
BALANCE SHEET – 30TH APRIL 2023

	Notes	2023	2022
		£	£
FIXED ASSETS	7	-	-
CURRENT ASSETS			
Cash at bank and in hand		252,928	305,307
Debtors	8	-	-
		252,928	305,307
LIABILITIES			
Amounts falling due within one year	9	900	675
NET CURRENT ASSETS		252,028	304,632
NET ASSETS			
		252,028	304,632
FUNDS			
Unrestricted		131,728	148,842
Restricted		120,300	155,790
		252,028	304,632

Approved by the Committee of Trustees and signed on its behalf by:

M Price
Chairman

Date of Approval: 17th June 2023

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST

NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2023

1. PRINCIPAL ACCOUNTING POLICIES OF THE GRASSROOTS TRUST

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

The principal accounting policies of the Trust are set out below.

Fund accounting

The Trust's general reserves consist of reserves which the Trust may use for its purpose at its own discretion.

The Trust's restricted funds are those on the use of which the donor has imposed restrictions, which are legally binding.

Income

General income relates to transactions, which are unallocated to departmental activities.

Interest, rental and dividend income is credited when receivable to income and expenditure account.

All voluntary income is included in the financial statements on receipt.

Restricted income is credited to the restricted fund balance on receipt. Expenditure fulfilling the restrictions is charged against the restricted fund on an accruals basis.

Donations under gift aid plus the associated income tax recovery are recognised as income when received.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Intangible income is valued and included in income to the extent that it represents goods or services, which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2023**

(Continued)

Fixed assets and depreciation

Fixed assets are included in financial statements at historical cost less depreciation.

Donated assets are recognised in financial statements on receipt.

Depreciation is calculated to write down the cost of all tangible fixed assets (other than freehold property) over their expected useful economic lives. The periods or rates generally applicable are:

Leasehold property and improvements	- Over the remaining life of the lease
Motor vehicles	- 4 years reducing balance
Computer equipment	- 3 years reducing balance
Fixtures and fittings	- 5 to 10 years reducing balance

Stock

Stock is stated at the lower of cost and net realisable value.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income and Corporation Taxes Act 1988.

Foreign currencies

Income received from overseas in foreign currencies is translated at the rate of exchange ruling at the transaction date. Similarly, for payments made.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2023**

(Continued)

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2023 £	2022 £
Gifts and donations	104,723	271,789	376,512	384,680
Gift Aid	44,186	19,796	63,982	59,881
Legacies and bequests	-	-	-	500
Total Voluntary Income	148,909	291,585	440,494	445,061

**3. ACTIVITIES FOR THE GENERATION
OF FUNDS:**

Funds generated by:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2023 £	2022 £
Merchandise	522	-	522	685

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2023 £	2022 £
Bank interest	2,664	-	2,664	1,220

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2023****5. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2022 £	2021 £
Grants and gifts to individuals	46,399	306,259	352,658	314,337
Grants and gifts to institutions and charities	9,844	21,485	31,329	53,269
Payroll, fees and expenses	83,129	115	83,244	77,638
Travelling	18,868	653	19,521	13,776
Small equipment and repairs	2,002	23	2,025	2,166
Printing, postage & stationery	1,719	5	1,724	1,670
Insurance	3,096	-	3,096	3,044
Professional fees	61	-	61	349
Telephone and utilities	-	-	-	-
Bank charges	1,411	315	1,726	2,214
Depreciation	-	-	-	-
	<u>166,529</u>	<u>328,855</u>	<u>495,384</u>	<u>468,463</u>

6. GOVERNANCE COSTS

Independent review	900	-	900	675
TOTAL RESOURCES USED	<u>167,429</u>	<u>317,315</u>	<u>496,284</u>	<u>469,138</u>

The number of employees at the end of the year was 4 (2022: 4)

No employee received more than £50,000 in emoluments during the year (2022: Nil)

Trustee remuneration and expenses:

No trustees were remunerated during the year.

Related party transactions:

£2,576.02 was paid in total as salary to Ruth Raj (daughter of a trustee) for administrative work during the year.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2023**

(Continued)

7. FIXED ASSETS

None

8. DEBTORS:

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
None	-	-
	—	—

9. CREDITORS:**amounts falling due within one year**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Accruals	900	675
	—	—

THE GRASSROOTS TRUST**RESTRICTED FUNDS YEAR ENDED 30TH APRIL 2023**

	<u>TANZANIA</u> <u>£</u>	<u>KENYA</u> <u>£</u>	<u>ROMANIA</u> <u>£</u>	<u>INDIA</u> <u>£</u>	<u>OTHER FUNDS</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
INCOMING RESOURCES						
Voluntary Income	150,595	29,108	30,432	54,833	26,617	291,585
Merchandise	-	-	-	-	-	-
	<u>150,595</u>	<u>29,108</u>	<u>30,432</u>	<u>54,833</u>	<u>26,617</u>	<u>291,585</u>
RESOURCES USED						
Grants to individuals	167,017	20,749	36,275	49,285	32,933	306,259
Grants to institutions	1,321	1,216	1,000	14,705	3,243	21,485
Payroll	-	-	-	-	115	115
Travelling	-	-	257	-	396	653
Small equipment & repairs	-	-	-	23	-	23
Printing & postage	-	-	-	5	-	5
Bank charges	123	72	4	-	116	315
	<u>168,461</u>	<u>22,037</u>	<u>37,536</u>	<u>64,018</u>	<u>36,803</u>	<u>328,855</u>
NET INCOMING RESOURCES	(17,866)	7,071	(7,104)	(9,185)	(10,186)	(37,270)
Transfers	1,780	-	-	-	-	1,780
	<u>(16,086)</u>	<u>7,071</u>	<u>(7,104)</u>	<u>(9,185)</u>	<u>(10,186)</u>	<u>(35,490)</u>
Balances at 30.4.22	50,769	20,572	29,456	37,371	17,622	155,790
Balances at 30.4.23	<u>34,683</u>	<u>27,643</u>	<u>22,352</u>	<u>28,186</u>	<u>7,436</u>	<u>120,300</u>

THE GRASSROOTS TRUST**MONEY IN FROM OVERSEAS**

Grassroots is supported by individuals, schools and churches. However, we do make use of the UK Government's Gift aid scheme for UK Income taxpayers and the GASD scheme. Most of our income does come from the UK but during the year it has also come from individuals and churches from the following countries:

	£
U.S.A	3,835
Latvia	3,068
Australia	1,552
Germany	796
Spain	126
Greece	98
Japan	42
France	42
Denmark	42
TOTAL FROM OVERSEAS	9,601

MONEY SPENT OVERSEAS

We are a UK charity, but most of our income activity regarding the money which we spend and send is abroad. We are regularly asked to provide this information to the UK government and so have decided to provide this on our annual report. These figures are higher than in the restricted fund figures on page 13 because we spend all our restricted funds in each country as well as some of our unrestricted funds.

	£
Tanzania	213,215
India	64,578
Romania	42,812
Kenya	22,181
Zambia	17,699
Kyrgyzstan	12,033
Egypt	10,081
Peru	4,460
Malawi	3,200
North Macedonia	200

TOTAL SPENT OVERSEAS	390,459
-----------------------------	---------------------

THE GRASSROOTS TRUST

England & Wales - Charity number 1060034

Accounts

THE GRASSROOTS TRUST
ANNUAL REPORT & FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
30TH APRIL 2022

P KITTLE FFA FIPA FFTA
Finacial Accountant

THE GRASSROOTS TRUST

TRUSTEES	M Price – Chairman R Anderson Mrs K Hedges (resigned 21 st May 2022) R Sweatman S Boreham Rev S Corley (resigned 1 st May 2021) J Walker Rev C Corley (appointed 1 st May 2021)
----------	---

EXECUTIVE OFFICERS	Hugo and Sharon Anson
--------------------	-----------------------

TREASURER AND SECRETARY	A Myall
-------------------------	---------

REGISTERED ADDRESS:	8 Meadow Way Rowledge Farnham Surrey GU10 4DY
---------------------	--

CHARITY REGISTRATION NUMBER	1060034 (England & Wales) SC046121 (Scotland)
-----------------------------	--

INDEPENDENT EXAMINER	P Kittle FFA FIPA FFTA 37 Fraser Close Chelmsford Essex CM2 0TD
----------------------	--

oooOooo

CONTENTS

PAGES	1 - 4	Trustees' Report
	5	Independent Examiners Report
	6	Statement of Financial Activities
	7	Balance Sheet
	8- 14	Notes to the Accounts

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2022

The Objects

To advance the Christian Gospel in accordance with the statement of faith set out in the schedule appended to the Charity's declaration of Trust dated 20th December 1996 and to relieve poverty, sickness and distress throughout the world. There is no ambition to advance Grassroots as such, but only to advance the whole gospel, alleviating poverty and demonstrating Jesus to the world.

Achievements, descriptions of our activities and major incidences during the year

Coronavirus:

The worldwide pandemic continued throughout the year, though we were able to visit some of the projects we support in Tanzania, Kenya and Kyrgyzstan in the first few months of 2022. We did have another trip, at the end of 2021, to Zambia cancelled due to changing rules and we are aware that in the changing global environment, things can change very quickly and dramatically.

Tanzania:

The sponsorship programme based in Mbeya, for what Grassroots is best known and run in conjunction with our Tanzanian partner organisation: "Grassroots Trust Fund of Tanzania", has continued throughout the year. As a Trust, we endeavour to work alongside passionate faithful locals on the ground who care about the places where God has placed them. This is especially the case in Tanzania, where over 80 volunteers and part-time staff help serve poor children and families on a weekly and sometimes daily basis. Between them they provide over 3000 meals a week for the 2400 children on the sponsorship programme and others. They also serve in many other ways, motivated by love, compassion and the ambition to be like Jesus to their community. In our first trip in over 2 years in early 2022 we were able to start up a 17th location, in Iyunga, and interview the first 29 children there. We have also set a free porridge scheme for anyone in need of food in 3 locations and we are looking for this to expand, as the need has increased as many people in the Mbeya have no access to income and very limited access to nutritious food. The younger children in the sponsorship scheme are given milk every day before they go to school, as well as the weekly nutritious meal for all the sponsored children. There are two doctors who provide medical services and support all the sponsored children as part of the scheme. We give out extra support to the children with HIV, helping them get the medication that they need as well as the better nutrition that is vital.

The Director of the work in Tanzania, Richard Mwaswala, regularly sends back photos and video of the work that goes on 52 weeks of the year, so it shows to our UK supporters what it really is: a team of Tanzanians serving their neighbours. Richard has again done a great job co-ordinating the extensive interviews, taking a location at a time and using young adults (many of whom have come through sponsorship themselves) to fill in the forms and meet the children and their carers. Alongside Sharon Anson and the Tanzanian purchasing committee, Richard makes policy decisions to drive the project forward. This has included more work on safer toilets and building more cookhouses (with chimneys).

In the UK, some sponsors have come and gone, but most stay for many years. Just under half our income as a trust is Tanzania-related, either given specifically for projects within Tanzania, or in an unrestricted manner to support the costs of the work wherever they occur. We do not overtly advertise the work in the UK, but we do have many key supporters who promote the work, finding new sponsors in their churches, workplaces and families. This has been a struggle in the last 2 years, with many churches not meeting (in person) but we have still managed to see a net increase of sponsorships. Many people also continue to sponsor through Benita in Romania, who successfully transfer the money they raise directly to Tanzania under the management of our team in the UK. This year they were able to transfer almost 44,000 Euros in sponsorship and support for the work.

We remain committed to using 100% of the money given by children's sponsors for the support of the children. We also continue to see the benefit of taking people and volunteers to help interview the children and gather data for the sponsors. The first major trip in 3 years has been planned for autumn 2022, as well as a finance overseeing and business trip in May 2022. (<http://grassroots.org.uk/tanzania>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2022

Kenya:

The “Good Neighbours” project headed up by our Kenyan friend George Kibe in the former rock mining district of Theta is run along the same lines as our main Tanzania project, where we are looking at helping the children in this poor area to get healthier, fed, clothed and educated. We had been working in partnership with the school in the area: “Judah Excellence School”, however, with educational changes within Kenya, the school has proved to be impossible to run as a business as well as a service to the community. We have been in the process of attempting to move the children onto other local government schools and we have almost achieved this aim and as such, it has released more funds for food for the children. The children have been able to attend educational sessions in the church building, receiving nutritious food at the same time. Sharon Anson was able to visit the project for the first time in over 2 years in April 2022 and be involved in the interview process which was a blessing for all.

We remain involved with Watu Wa Maana Street Children’s Centre, in Ruiru, where we sponsor 28 children. The centre works hard at providing a caring and secure environment for children who have had to endure many extreme problems in their young lives and they are often asked by the local authorities to take on specific children. At the same time, they remain committed to the rehabilitation of the boys and girls into society taking place as they mature into adults. Sharon Anson was pleased to be able to visit and meet the children and again in April 2022. (<http://grassroots.org.uk/kenya>)

Romania:

This year, Iacob Murza, the Romanian who leads the building project, was also able to use funds to help families whose properties needed work as well as co-ordinate Romanian volunteers to build another three houses for families in dire need of one. (<http://grassroots.org.uk/romania>)

We continue to be able to support 200 children in partnership with Benita, a Romanian social-care organisation. The children receive everything they need to attend school (such as uniform and equipment), a medical certificate and a place at a Christian summer camp. The workers co-ordinating the work have changed to some extent in the 2 years of pandemic and we are looking forward to meeting the new team on our first visit in 3 years in the late summer of 2022. This year we have also been able to help put Benita in touch with significant financial help for their work helping Ukrainian refugees.

India:

There are now over 312 children from the Dalit caste who live around the open sewers of the city of Chennai and who come to a homework club run by Kevin and Deborah Kamalraj and the team of Sovereign King Ministries (SKM) and supported by Grassroots’ sponsors. They are provided with food, medical care and extra educational support as well as shoes and important school equipment. The pandemic has been very hard for those in India, with many local lockdowns. Thankfully the young volunteers from SKM have been able to distribute hot food on a daily basis to the children who have been stuck in their small cramped homes for a number of months.

As a result of the lack of travel, it has been particularly hard to get support out to SKM but we are hopeful we are going to greet the children and the team for the first time in 3 years in late 2022 or early 2023. It has not yet been possible to get information out to the sponsors about the children, but the sponsors have been very gracious about this situation (<http://grassroots.org.uk/india>)

Zambia:

In 2020 we started a sponsorship programme in Zambia, connecting with five churches around Ndola and with the Kabushi Entrepreneurship and Vocational Training Centre (KEVTC). This has continued this year and increased to 200 children by the end of our financial year. It is run along similar lines as our Tanzanian project and is intertwined with the “Raising Families” project, which works with churches to enable them to help the poorest families in the local area. We will visit again in August 2022 and interview the children in their 5 locations. (<https://www.grassroots.org.uk/zambia/>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2022

Kyrgyzstan:

We have been supporting the “Path to Victory” project (run on similar lines to “Raising Families” in Zambia) in Kyrgyzstan for a few years and last year we agreed with the leader of this project, Irina Trofimova, to start a sponsorship programme for children, run along similar lines to the project in Romania. Sharon Anson was able to visit the project for the first time in the Spring of 2022 and interview the children and she was very impressed by the organisation. By the end of this financial year we were supporting 61 children and on the lookout for more sponsors for these children. (<http://www.grassroots.org.uk/kyrgyzstan/>)

Egypt:

Grassroots have continued to support an Egyptian Anglican church who are serving their community, helping the poor where it is needed and providing a micro-finance initiative. We are also supporting individuals within the Suez region trying to make a difference for the poor in the community, regardless of their religion or background. Hugo Anson and Stuart Boreham will visit for the first time in 3 years in December 2022.

Prayer Everywhere:

After two years of being unable to travel, Hugo Anson, with the support of Grassroots, is planning to join a prayer walk with friends in the Summer of 2022 in North Macedonia and Albania and he continues to support churches in countries around the world in prayer, often through internet meetings.

Peru:

The “Hope and Song to Freedom” (HSF) project supports ladies who are either in prison (many of whom have been subject to human rights abuses) or recently released. The women in prison are given nutritious food, nappies, medication and a bible study when they are visited every Wednesday. Unfortunately, these visits have not happened through the coronavirus lockdown.

For the recently released, the project provides help with paperwork, life after prison and secure, temporary accommodation. The leader of project in Peru, Miriam Brena Torres has twice visited the UK to promote the work. She was hosted by the UK HSF leaders: Liz and Andy Lake.

(<http://hopesongfreedom.org.uk/>)

Malawi:

Les and Kathie Craske moved out to Malawi in May 2011 and have now been granted their permanent residency. They have set up a Malawian charity: “Chifona Trust” and we pass on the funds raised by UK supporters, most of whom are friends from their days when they lived in Norfolk. The SKILL Development Centre for deaf students, remains open and Les and Kathie continue to support the other people they have promised to, with support from their friends and others who give through Grassroots.

Laos:

We had been running a small child sponsorship scheme alongside the Empathy International’s (charity no. 1156970) Fish Aid project along the banks of the Mekong river. Unfortunately, we have had to close this project as a result of irreconcilable differences. The sponsors were very understanding, and we sent the last of all the money raised for the project in August 2021.

Other Business:

The charity is in good financial condition with the number of standing orders coming in for our main sponsorship schemes increasing again.

After many years of self-employment and invoicing Grassroots for their work, in view of the government’s IR-35 legislation it was felt that Hugo and Sharon Anson should be employed from April 2021. As the amount that they work is dependent on what is required, they are now employed on a zero hours basis, but within the PAYE framework. They have, however, kept their self-employed status as they also receive payment and income for the other work (out with Grassroots) they partake in.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2022

Andy Myall has continued working part-time as a finance manager/administrator. Ruth Boreham has continued to work when we have needed her.

As a result of being promoted to the position of Bishop in the Church of England, Sam Corley felt he should stand down as a trustee after nearly 15 years of service, however, the trust was pleased when long term supporter Claire Corley agreed to become a trustee, replacing Sam during our May 2021 meeting.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide insurance cover and reasonable policies are in place to provide assurance against fraud and error. The Trustees consider Risk Management an important part of their role, regularly reviewing and managing areas of potential risk. All our policies and procedures are regularly reviewed and updated.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

Related party transactions:

During the year Ruth Boreham (employee and daughter of the trustee Stuart Boreham) continued to work for the trust, originally on a one day a week basis and since August 2020 on a zero hours basis. Liberty Anson, daughter of Hugo and Sharon Anson, accompanied Sharon on the trip to Tanzania on February 2022 and is planned to accompany Hugo to Zambia in August 2022. Grassroots trustees agreed to cover her expenses on these trips.

Reserves policy:

We are committed to paying for our sponsorship and worker commitment in our seven main projects as well as for our workers in the UK. Six months of necessary commitments in Tanzania amounts to approximately £60,000. In addition, 6 months of sponsorship and bills in the other projects amount to a further £25,000. Most of the money for these bills are raised and come out of restricted funds, however in order to meet our obligations we endeavour to make sure that we have always at least £85,000 in our unrestricted funds, as our reserves. We aim to keep some of our (yet to be used) restricted funds in a higher interest account or bond, however, should all the restricted funds require money at the same time, the money is there to be used. Grassroots restricted funds never run into the red.

We are also aware that the economic situation could get worse quite quickly and so we are now being more careful to ensure we do not keep more than £85,000 in any one financial institution.

Mark Price
Chairman

Date: 24th October 2022

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF GRASSROOTS TRUST**

This report on the accounts of the trustees for the year ended 30th April 2022, which are set out on pages 6 to 14, is in respect of an examination carried out under Section 145 of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act;
and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material

Respect, requirements

to keep accounting records in accordance with Section 130 of the Charities Act;
and

to prepare accounts which accord with accounting records and comply with the
accounting requirements of the Charities Act have not been met; or

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

P Kittle FFA FIPA FFTA
Financial Accountant
37 Fraser Close
Chelmsford
Essex CM2 0TD

Date: 25th October 2022

THE GRASSROOTS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	144,191	300,870	445,061	452,683
Activities for generating funds	3	665	20	685	4,445
Income from investments	4	1,220	-	1,220	2,335
TOTAL INCOMING RESOURCES		<u>146,076</u>	<u>300,890</u>	<u>446,966</u>	<u>459,463</u>
RESOURCES EXPENDED					
Charitable Activities	5	151,148	317,315	468,463	439,477
Governance Costs	6	675	-	675	642
TOTAL RESOURCES EXPENDED		<u>151,823</u>	<u>317,315</u>	<u>469,138</u>	<u>440,119</u>
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		(5,747)	(16,425)	(22,172)	19,344
Transfers		(356)	356	-	-
NET MOVEMENTS IN FUNDS FOR THE YEAR		(6,103)	(16,069)	(22,172)	19,344
Balances brought forward					
At 1st May 2021		154,945	171,859	326,804	307,490
BALANCES CARRIED FORWARD					
At 30th April 2022		<u>148,842</u>	<u>155,790</u>	<u>304,632</u>	<u>326,804</u>

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST
BALANCE SHEET – 30TH APRIL 2021

	Notes	2022	2021
		£	£
FIXED ASSETS	7	-	-
CURRENT ASSETS			
Cash at bank and in hand		305,307	327,476
Debtors	8	-	-
		305,307	327,476
LIABILITIES			
Amounts falling due within one year	9	675	642
NET CURRENT ASSETS		304,632	326,834
NET ASSETS			
		304,632	326,834
FUNDS			
Unrestricted		148,842	154,946
Restricted		155,790	171,859
		304,632	326,834

Approved by the Committee of Trustees and signed on its behalf by:

M Price
Chairman

Date of Approval: 24th October 2022

The notes on pages 8 to 14 form part of these accounts.

THE GRASSROOTS TRUST

NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2022

1. PRINCIPAL ACCOUNTING POLICIES OF THE GRASSROOTS TRUST

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

The principal accounting policies of the Trust are set out below.

Fund accounting

The Trust's general reserves consist of reserves which the Trust may use for its purpose at its own discretion.

The Trust's restricted funds are those on the use of which the donor has imposed restrictions, which are legally binding.

Income

General income relates to transactions, which are unallocated to departmental activities.

Interest, rental and dividend income is credited when receivable to income and expenditure account.

All voluntary income is included in the financial statements on receipt.

Restricted income is credited to the restricted fund balance on receipt. Expenditure fulfilling the restrictions is charged against the restricted fund on an accruals basis.

Donations under gift aid plus the associated income tax recovery are recognised as income when received.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Intangible income is valued and included in income to the extent that it represents goods or services, which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2022**

(Continued)

Fixed assets and depreciation

Fixed assets are included in financial statements at historical cost less depreciation.

Donated assets are recognised in financial statements on receipt.

Depreciation is calculated to write down the cost of all tangible fixed assets (other than freehold property) over their expected useful economic lives. The periods or rates generally applicable are:

Leasehold property and improvements	- Over the remaining life of the lease
Motor vehicles	- 4 years reducing balance
Computer equipment	- 3 years reducing balance
Fixtures and fittings	- 5 to 10 years reducing balance

Stock

Stock is stated at the lower of cost and net realisable value.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income and Corporation Taxes Act 1988.

Foreign currencies

Income received from overseas in foreign currencies is translated at the rate of exchange ruling at the transaction date. Similarly, for payments made.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2022**

(Continued)

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2022 £	2021 £
Gifts and donations	99,913	284,767	384,680	391,610
Gift Aid	43,778	16,103	59,881	61,073
Legacies and bequests	500	-	500	-
Total Voluntary Income	144,191	300,870	445,061	452,683

**3. ACTIVITIES FOR THE GENERATION
OF FUNDS:**

Funds generated by:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2022 £	2021 £
Merchandise	665	20	685	4,445

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2022 £	2021 £
Bank interest	1,220	-	1,220	2,335

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2022****5. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2022 £	2021 £
Grants and gifts to individuals	39,523	274,814	314,337	313,993
Grants and gifts to institutions and charities	12,181	41,088	53,269	59,769
Payroll, fees and expenses	77,638	-	77,638	60,390
Travelling	12,759	1,017	13,776	(2,167)
Small equipment and repairs	2,166	-	2,166	1,628
Printing, postage & stationery	1,670	-	1,670	1,847
Insurance	3,044	-	3,044	1,619
Professional fees	349	-	349	112
Telephone and utilities	-	-	-	111
Bank charges	1,818	396	2,214	1,974
Depreciation	-	-	-	201
	<u>151,148</u>	<u>317,315</u>	<u>468,463</u>	<u>439,477</u>

6. GOVERNANCE COSTS

Independent review	675	-	675	642
TOTAL RESOURCES USED	<u>151,823</u>	<u>317,315</u>	<u>469,138</u>	<u>440,119</u>

The number of employees at the end of the year was 4 (2021: 4)

No employee received more than £50,000 in emoluments during the year (2021: Nil)

Trustee remuneration and expenses:

No trustees were remunerated during the year.

Related party transactions:

£2,616.19 was paid in total as salary to Ruth Boreham (daughter of a trustee) for administrative work during the year.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2022**

(Continued)

7. FIXED ASSETS

	Office Equipment £	Total £
COST		
At 1st May 2021	16,029	16,029
Disposals in year	-	-
At 30th April 2022	16,029	16,029
DEPRECIATION		
At 1st May 2021	16,029	16,029
Charge for the year	-	-
At 30th April 2022	16,029	16,029
WRITTEN DOWN VALUE		
At 30th April 2022	-	-
At 30th April 2021	-	-

8. DEBTORS:

	<u>2022</u> £	<u>2021</u> £
Gift aid tax repayment	-	-

9. CREDITORS:**amounts falling due within one year**

	<u>2022</u> £	<u>2021</u> £
Accruals	675	642

THE GRASSROOTS TRUST**RESTRICTED FUNDS YEAR ENDED 30TH APRIL 2022**

	<u>TANZANIA</u> <u>£</u>	<u>KENYA</u> <u>£</u>	<u>ROMANIA</u> <u>£</u>	<u>INDIA</u> <u>£</u>	<u>OTHER FUNDS</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
INCOMING RESOURCES						
Voluntary Income	148,007	23,842	34,995	56,820	37,206	300,870
Merchandise	20	-	-	-	-	20
	<u>148,027</u>	<u>23,842</u>	<u>34,995</u>	<u>56,820</u>	<u>37,206</u>	<u>300,890</u>
RESOURCES USED						
Grants to individuals	149,372	19,075	32,554	43,335	30,478	274,814
Grants to institutions	10,472	1,558	-	24,195	4,863	41,088
Travelling	-	-	93	-	924	1,017
Bank charges	152	100	9	4	131	396
	<u>159,996</u>	<u>20,733</u>	<u>32,656</u>	<u>67,534</u>	<u>36,396</u>	<u>317,315</u>
NET INCOMING RESOURCES	(11,968)	3,109	2,338	(10,714)	810	(16,425)
Transfers	855	-	-	-	(499)	356
	<u>(11,113)</u>	<u>3,109</u>	<u>2,338</u>	<u>(10,714)</u>	<u>311</u>	<u>(16,069)</u>
Balances at 30.4.21	61,882	17,463	27,118	48,085	17,311	171,859
Balances at 30.4.22	<u>50,769</u>	<u>20,572</u>	<u>29,456</u>	<u>37,371</u>	<u>17,622</u>	<u>155,790</u>

THE GRASSROOTS TRUST**MONEY IN FROM OVERSEAS**

Grassroots is supported by individuals, schools and churches. However, we do make use of the UK Government's Gift aid scheme for UK Income taxpayers and the GASD scheme. Most of our income does come from the UK but during the year it has also come from individuals and churches from the following countries:

	£
Latvia	4,143
U.S.A	1,165
Australia	1,100
Germany	933
Canada	228
Finland	211
Greece	194
Japan	42
Ireland	42
France	42
Denmark	42
TOTAL FROM OVERSEAS	8,142

MONEY SPENT OVERSEAS

We are a UK charity, but most of our income activity regarding the money which we spend and send is abroad. We are regularly asked to provide this information to the UK government and so have decided to provide this on our annual report. These figures are higher than in the restricted fund figures on page 13 because we spend all our restricted funds in each country as well as some of our unrestricted funds.

	£
Tanzania	190,247
India	70,053
Romania	34,909
Kenya	23,050
Zambia	20,103
Kyrgyzstan	17,433
Egypt	7,638
Malawi	6,600
Peru	3,975
Laos	887
TOTAL SPENT OVERSEAS	374,895

Accounts

THE GRASSROOTS TRUST
ANNUAL REPORT & FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
30TH APRIL 2021

P KITTLE FFA/FIPA FFTA
Financial Accountant

THE GRASSROOTS TRUST

TRUSTEES	M Price – Chairman R Anderson Mrs K Hedges R Sweatman S Boreham Rev S Corley (resigned 1 st May 2021) J Walker Rev C Corley (appointed 1 st May 2021)
----------	--

EXECUTIVE OFFICERS	Hugo and Sharon Anson
--------------------	-----------------------

TREASURER AND SECRETARY	A Myall
-------------------------	---------

REGISTERED ADDRESS:	8 Meadow Way Rowledge Farnham Surrey GU10 4DY
---------------------	--

CHARITY REGISTRATION NUMBER	1060034 (England & Wales) SC046121 (Scotland)
-----------------------------	--

INDEPENDENT EXAMINER	P Kittle FFA/FIPA FFTA 37 Fraser Close Chelmsford Essex CM2 0TD
----------------------	--

oooOooo

CONTENTS

PAGES	1 - 5	Trustees' Report
	6	Independent Examiners Report
	7	Statement of Financial Activities
	8	Balance Sheet
	9- 15	Notes to the Accounts

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2021

The Objects

To advance the Christian Gospel in accordance with the statement of faith set out in the schedule appended to the Charity's declaration of Trust dated 20th December 1996 and to relieve poverty, sickness and distress throughout the world. There is no ambition to advance Grassroots as such, but only to advance the whole gospel, alleviating poverty and demonstrating Jesus to the world.

Achievements, descriptions of our activities and major incidents during the year

Coronavirus:

This year has been a year like no other in recent memory. Working in partnership with organisations in a variety of other countries in order to fight against poverty and to advance the gospel, in previous years we have travelled extensively to visit the projects, interview the children who are sponsored, learn about how to serve better and share experiences. Unable to travel, our "travelling" expenses in our accounts this year is a positive figure due to receiving refunds from air tickets bought in advance.

All the projects we support have been affected by the pandemic, but those leading the projects have done a great job taking responsibility for the interviewing and it has opened our eyes to a time when the global travel that we had become used to is not as normal as it once was. We have kept in touch with the projects over the internet and in such a year even managed to start up a new sponsorship scheme in Kyrgyzstan.

We have seen the number of sponsorships that people have committed to for more than a year increase by more than 200 and we have received over £57,000 of COVID-19 emergency donations and distributed the vast majority of this around many projects in 10 countries. We still have some remaining as we are aware that some countries have not been hit as hard (yet) as was first expected.

Tanzania:

As a Trust, we endeavour to work alongside passionate faithful locals on the ground who care about the places where God has placed them. This is especially the case in Tanzania, where over 70 volunteers and part-time staff help serve poor children and families on a weekly and sometimes daily basis. Between them they provide over 3000 meals a week for the 2400 children on the sponsorship programme and others. They also serve in many other ways, motivated by love, compassion and the ambition to be like Jesus to their community.

The sponsorship programme based in Mbeya, for what Grassroots is best known and run in conjunction with our Tanzanian partner organisation: "Grassroots Trust Fund of Tanzania", has continued throughout the year. Some young adults have graduated with good degrees, whilst other young children in extreme poverty have been enrolled. The younger children are given milk every day before they go to school, as well as the weekly nutritious meal for all the sponsored children. In the UK, some sponsors have come and gone, but most stay for many years. Just over half our income as a trust is Tanzania-related, either given specifically for projects within Tanzania, or in an unrestricted manner to support the costs of the work wherever they occur. We do not overtly advertise the work in the UK, but we do have many key supporters who promote the work, finding new sponsors in their churches, workplaces and families. These people are vital. Many people also continue to sponsor through Benita in Romania, who successfully transfer the money they raise directly to Tanzania under the management of our team in the UK. This year they were able to transfer 35,000 Euros in sponsorship and support for the work.

The Director of the work in Tanzania, Richard Mwaswala, regularly sends back photos and video of the work that goes on 52 weeks of the year, so it shows to our UK supporters what it really is: a team of Tanzanians serving their neighbours. This year Richard has done a great job co-ordinating the extensive interviews, taking a location (there are now 16) at a time and using young adults (many of whom have come through sponsorship themselves) to fill in the forms and meet the children and their carers.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2021

For some of the year the sponsored children were provided with large monthly food & soap parcels when social distancing measures were in place, but since October 2020 the schemes have gone back to providing hot meals on a weekly basis, whilst giving out extra food for those in most need.

We were saddened to hear of an event in early 2021 when one of the sponsored children died after falling into a “drop” toilet. This resulted in a survey of the local neighbourhoods where the families in that area live and found there were several unsafe toilets that needed work urgently. Thankfully we were able to fund this, and we will look into funding safer toilets in other locations in the future.

There are two doctors who provide medical services and support all the sponsored children as part of the scheme. They have been pivotal in the local area during the coronavirus crisis and have worked very hard to minimise the spread. We give out extra support to the children with HIV, helping them get the medication that they need as well as the better nutrition that is vital.

We remain committed to using 100% of the money given by children’s sponsors for the support of the children. We also continue to see the benefit of taking people and volunteers, from the UK and elsewhere, to help interview the children and gather data for the sponsors, hopefully we will be able to do this in the future, but we have yet to plan any trips due to the pandemic. (<http://grassroots.org.uk/tanzania>)

Kenya:

The “Good Neighbours” project in the former rock mining district of Theta is run along the same lines as our main Tanzania project, where we are looking at helping the children in this poor area to get healthier, fed, clothed and educated. We had been working in partnership with the school in the area: “Judah Excellence School”, however, with educational changes within Kenya, the school has proved to be impossible to run as a business as well as a service to the community. We are therefore in the process of attempting to move the children onto other local government schools. This is an ongoing project which was hampered by the coronavirus and schools being shut for a number of months. The sponsorship is enabling food and soap deliveries to be made regularly to the children during the crisis. In the last year, Good Neighbours have interviewed and photographed the sponsored children and updated their important policies, including their Child Protection policy.

We remain involved with Watu Wa Maana Street Children’s Centre, in Ruiru, where we sponsor 26 children. The centre works hard at providing a caring and secure environment for children who have had to endure many extreme problems in their young lives and they are often asked by the local authorities to take on specific children. At the same time, they remain committed to the rehabilitation of the boys and girls into society taking place as they mature into adults. As a result of the coronavirus and governmental rules, some of the children have left the centre to live with family members for a period. The sponsorship money has enabled these children to be sent food and essential supplies. Throughout the crisis 9 children remained at Watu wa Maana as they had no appropriate family to go to. (<http://grassroots.org.uk/kenya>)

Romania:

As with all our projects we were unable to visit Romania this year where we have often sent a team to build a house. Nevertheless, and as a result of the generosity that we received last year, another two houses were built by Romanian volunteers during the year and we sent money for a third house to be built in the summer of 2021. Iacob Murza, the Romanian who leads the building project, was also able to use the funds to help other families whose properties needed work.

We continue to be able to support 200 children in partnership with Benita, a Romanian social-care organisation. The children receive everything they need to attend school (such as uniform and equipment), a medical certificate and a place at a Christian summer camp. During the coronavirus and the local lockdown these children were provided with food deliveries and internet access (where required) for their schooling. (<http://grassroots.org.uk/romania>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2021

India:

There are now over 306 children from the Dalit caste who live around the open sewers of the city of Chennai and who come to a homework club run by Kevin and Deborah Kamalraj and the team of Sovereign King Ministries (SKM) and supported by Grassroots' sponsors. They are provided with food, medical care and extra educational support as well as shoes and important school equipment. This year has been very hard for those in India, with many local lockdowns. Thankfully the young volunteers from SKM have been able to distribute hot food on a daily basis to the children who have been stuck in their small cramped homes for a number of months.

As a result of the lack of travel, it has been particularly hard to get support out to SKM this year, but they have always been able to provide food for the children. It has not yet been possible to get information out to the sponsors about the children, but the sponsors have been very gracious about this situation in the exceptional circumstances that we have all faced this year. (<http://grassroots.org.uk/india>)

Zambia:

Last year we started a sponsorship programme in Zambia, connecting with the local churches around Ndola and with the Kabushi Entrepreneurship and Vocational Training Centre (KEVTC). This has continued this year and increased to 61 children by the end of our financial year. It is run along similar lines as our Tanzanian project and is intertwined with the "Raising Families" project, which works with churches to enable them to help the poorest families in the local area. (<https://www.grassroots.org.uk/zambia/>)

Kyrgyzstan:

We have been supporting the "Path to Victory" project (run on similar lines to Raising Families in Zambia) in Kyrgyzstan for a few years and this year we agreed with the leader of this project, Irina Trofimova, to start a sponsorship programme for children, run along similar lines to the project in Romania. By the end of the financial year we were supporting 32 children and on the lookout for sponsors for these children. (<http://www.grassroots.org.uk/kyrgyzstan/>)

Laos:

We have been running a small child sponsorship scheme alongside the Empathy International's (charity no. 1156970) Fish Aid project along the banks of the Mekong river. The lack of travel has hampered our communication with those leading the work in Laos, as has the poor health of the leader of the Fish Aid project, Andrew Hepburn, but thankfully the children have still received all the support that has been given by our UK supporters. (<http://empathyinternational.org.uk/>)

Egypt:

Grassroots have continued to support an Egyptian Anglican church who are serving their community, helping the poor where it is needed and providing a micro-finance initiative. We are also supporting individuals within the Suez region trying to make a difference for the poor in the community, regardless of their religion or background. When the Suez area was in the news in early 2021, we were blessed to receive an increase in donations from a greater variety of supporters.

Peru:

The "Hope and Song to Freedom" (HSF) project supports ladies who are either in prison (many of whom have been subject to human rights abuses) or recently released. The women in prison are given nutritious food, nappies, medication and a bible study when they are visited every Wednesday. Unfortunately, these visits have not happened through the coronavirus lockdown.

For the recently released, the project provides help with paperwork, life after prison and secure, temporary accommodation. The leader of project in Peru, Miriam Brena Torres has twice visited the UK to promote the work. She was hosted by the UK HSF leaders: Liz and Andy Lake. (<http://hopesongfreedom.org.uk/>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2021

Malawi:

Les and Kathie Craske moved out to Malawi in May 2011 and have now been granted their permanent residency. The SKILL Development Centre for deaf students, remains open and Les and Kathie continue to support the other people they have promised to, with support from their friends and others who give through Grassroots.

Wendy Adams

Wendy has received support through Grassroots for her ministry, specifically regarding the stopping of trafficking of women, for many years. This continued until January 2021 when she started a full-time job in the field with Essex police.

Other Business:

The charity is in good financial condition with the number of standing orders coming in for our main sponsorship schemes increasing again. We expected to see our donations decreasing but have actually seen them rise a little this year, despite the economic climate.

After many years of self-employment and invoicing Grassroots for their work, in view of the government's IR-35 legislation it was felt that Hugo and Sharon Anson should be employed from April 2021. As the amount that they work is dependent on what is required, they are now employed on a zero hours basis, but within the PAYE framework. They have, however, kept their self-employed status as they also receive payment and income for the other work (out with Grassroots) they partake in.

Andy Myall has continued working part-time as a finance manager/administrator. Ruth Boreham has continued to work when we have needed her.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide insurance cover and reasonable policies are in place to provide assurance against fraud and error. The Trustees consider Risk Management an important part of their role, regularly reviewing and managing areas of potential risk. We did a special coronavirus risk assessment during our Trustees meeting on the Zoom platform in May 2020. All our policies and procedures are regularly reviewed and updated.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

Related party transactions:

During the year Ruth Boreham (employee and daughter of the trustee Stuart Boreham) continued to work for the trust, originally on a one day a week basis and since August 2020 on a zero hours basis.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2021

Reserves policy:

We aim to keep at least £50,000 in a higher interest account or bond at any time, although some of this will be restricted fund money yet to be used. However, should all the restricted funds require money at the same time, the money is there to be used, Grassroots restricted funds never run into the red.

We are committed to paying for our sponsorship and worker commitment in our seven main projects as well as for our workers in the UK. Six months of necessary commitments in Tanzania amounts to approximately £60,000. In addition, 6 months of sponsorship and bills in the other projects amount to a further £25,000. Most of the money for these bills are raised and come out of restricted funds, however in order to meet our obligations we endeavour to make sure that we have always at least £85,000 in our unrestricted funds, as our reserves.

We are also aware that the economic situation could get worse quite quickly and so we are now being more careful to ensure we do not keep more than £85,000 in any one financial institution.

Mark Price
Chairman

Date: 22 October 2021

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF GRASSROOTS TRUST**

This report on the accounts of the trustees for the year ended 30th April 2021, which are set out on pages 7 to 15, is in respect of an examination carried out under Section 145 of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act;
and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material

Respect, requirements

to keep accounting records in accordance with Section 130 of the Charities Act;
and

to prepare accounts which accord with accounting records and comply with the
accounting requirements of the Charities Act have not been met; or

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

P Kittle FFA/FIPA FFTA
Financial Accountant
37 Fraser Close
Chelmsford
Essex CM2 0TD

Date: 23 October 2021

THE GRASSROOTS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	148,989	303,694	452,683	388,988
Activities for generating funds	3	119	4,326	4,445	2,192
Income from investments	4	2,335	-	2,335	2,584
TOTAL INCOMING RESOURCES		151,443	308,020	459,463	393,764
RESOURCES EXPENDED					
Charitable Activities	5	147,119	292,358	439,477	417,673
Governance Costs	6	642	-	642	630
TOTAL RESOURCES EXPENDED		147,761	292,358	440,119	418,303
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		3,682	15,662	19,344	(24,539)
Transfers		500	(500)	-	-
NET MOVEMENTS IN FUNDS FOR THE YEAR		4,182	15,162	19,344	(24,539)
Balances brought forward At 1st May 2020		150,793	156,697	307,490	332,029
BALANCES CARRIED FORWARD At 30th April 2021		154,975	171,859	326,834	307,490

The notes on pages 9 to 15 form part of these accounts.

THE GRASSROOTS TRUST
BALANCE SHEET – 30TH APRIL 2021

	Notes	2021	2020
		£	£
FIXED ASSETS	7	-	201
CURRENT ASSETS			
Cash at bank and in hand		327,476	307,919
Debtors	8	-	-
		<u>327,476</u>	<u>307,919</u>
LIABILITIES			
Amounts falling due within one year	9	642	630
		<u> </u>	<u> </u>
NET CURRENT ASSETS		326,834	307,289
NET ASSETS		<u>326,834</u>	<u>307,490</u>
		<u> </u>	<u> </u>
FUNDS			
Unrestricted		154,975	150,793
Restricted		171,859	156,697
		<u>326,834</u>	<u>307,490</u>
		<u> </u>	<u> </u>

Approved by the Committee of Trustees and signed on its behalf by:

M Price
Chairman

Date of Approval: 22 October 2021

The notes on pages 9 to 15 form part of these accounts.

THE GRASSROOTS TRUST

NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2021

1. PRINCIPAL ACCOUNTING POLICIES OF THE GRASSROOTS TRUST

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

The principal accounting policies of the Trust are set out below.

Fund accounting

The Trust's general reserves consist of reserves which the Trust may use for its purpose at its own discretion.

The Trust's restricted funds are those on the use of which the donor has imposed restrictions, which are legally binding.

Income

General income relates to transactions, which are unallocated to departmental activities.

Interest, rental and dividend income is credited when receivable to income and expenditure account.

All voluntary income is included in the financial statements on receipt.

Restricted income is credited to the restricted fund balance on receipt. Expenditure fulfilling the restrictions is charged against the restricted fund on an accruals basis.

Donations under gift aid plus the associated income tax recovery are recognised as income when received.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Intangible income is valued and included in income to the extent that it represents goods or services, which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2021**

(Continued)

Fixed assets and depreciation

Fixed assets are included in financial statements at historical cost less depreciation.

Donated assets are recognised in financial statements on receipt.

Depreciation is calculated to write down the cost of all tangible fixed assets (other than freehold property) over their expected useful economic lives. The periods or rates generally applicable are:

Leasehold property and improvements	- Over the remaining life of the lease
Motor vehicles	- 4 years reducing balance
Computer equipment	- 3 years reducing balance
Fixtures and fittings	- 5 to 10 years reducing balance

Stock

Stock is stated at the lower of cost and net realisable value.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income and Corporation Taxes Act 1988.

Foreign currencies

Income received from overseas in foreign currencies is translated at the rate of exchange ruling at the transaction date. Similarly, for payments made.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2021**

(Continued)

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2021 £	2020 £
Gifts and donations	106,812	284,798	391,610	388,266
Gift Aid	42,177	18,896	61,073	722
Legacies and bequests	-	-	-	-
Total Voluntary Income	148,989	303,694	452,683	388,988

**3. ACTIVITIES FOR THE GENERATION
OF FUNDS:**

Funds generated by:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2021 £	2020 £
Merchandise	119	4,326	4,445	2,192

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2021 £	2020 £
Bank interest	2,335	-	2,335	2,584

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2021****5. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2021 £	2020 £
Grants and gifts to individuals	36,888	277,105	313,993	274,533
Grants and gifts to institutions and charities	45,291	14,478	59,769	34,900
Travelling	(2,167)	-	(2,167)	26,997
Payroll	19,265	-	19,265	18,608
Fees and expenses	41,025	100	41,125	50,700
Small equipment and repairs	1,453	175	1,628	2,603
Printing, postage & stationery	1,723	124	1,847	3,853
Insurance	1,619	-	1,619	3,072
Professional fees	112	-	112	46
Telephone and utilities	111	-	111	529
Bank charges	1,598	376	1,974	1,631
Depreciation	201	-	201	201
	147,119	292,358	439,477	417,673

6. GOVERNANCE COSTS

Independent review	642	-	642	630
TOTAL RESOURCES USED	147,761	292,358	440,119	418,303

The number of employees at the end of the year was 4 (2020: 2)

No employee received more than £50,000 in emoluments during the year (2020: Nil)

Trustee remuneration and expenses:

No trustees were remunerated during the year.

Related party transactions:

£1672.49 was paid in total as salary to Ruth Boreham (daughter of a trustee) for administrative work during the year.

Travelling

The amount in travelling is negative, due more being reimbursed for cancelled flights than we spent on travel throughout the year. All cancelled flights have now been reimbursed.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2021**

(Continued)

7. FIXED ASSETS

	Office Equipment £	Total £
COST		
At 1st May 2020	16,029	16,029
Disposals in year	-	-
At 30th April 2021	16,029	16,029
DEPRECIATION		
At 1st May 2020	15,828	15,828
Charge for the year	201	201
At 30th April 2021	16,029	16,029
WRITTEN DOWN VALUE		
At 30th April 2021	-	-
At 30th April 2020	201	201

8. DEBTORS:

	<u>2021</u> £	<u>2020</u> £
Gift aid tax repayment	-	-

9. CREDITORS:**amounts falling due within one year**

	<u>2021</u> £	<u>2020</u> £
Accruals	642	630

THE GRASSROOTS TRUST**RESTRICTED FUNDS YEAR ENDED 30TH APRIL 2021**

	<u>TANZANIA</u>	<u>KENYA</u>	<u>ROMANIA</u>	<u>INDIA</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOMING RESOURCES						
Voluntary Income	147,993	28,192	40,061	53,921	33,527	303,694
Merchandise	3,704	-	-	-	622	4,326
	<u>151,697</u>	<u>28,192</u>	<u>40,061</u>	<u>53,921</u>	<u>34,149</u>	<u>308,020</u>
RESOURCES USED						
Grants	161,297	25,361	49,577	27,780	27,568	291,583
Fees and expenses	-	-	-	-	100	100
Small equipment & repairs	175	-	-	-	-	175
Printing, postage & stationery	111	10	3	-	-	124
Bank charges	227	86	19	25	19	376
	<u>161,810</u>	<u>25,457</u>	<u>49,599</u>	<u>27,805</u>	<u>27,687</u>	<u>292,358</u>
NET INCOMING RESOURCES	(10,113)	2,735	(9,538)	26,116	6,462	15,662
Transfers	(500)	-	-	-	-	(500)
	<u>(10,613)</u>	<u>2,735</u>	<u>(9,538)</u>	<u>26,116</u>	<u>6,462</u>	<u>15,162</u>
Balances at 30.4.20	72,495	14,728	36,656	21,969	10,849	156,697
Balances at 30.4.21	<u>61,882</u>	<u>17,463</u>	<u>27,118</u>	<u>48,085</u>	<u>17,311</u>	<u>171,859</u>

THE GRASSROOTS TRUST

MONEY IN FROM OVERSEAS

Grassroots is supported by individuals, schools and churches. However, we do make use of the UK Government's Gift aid scheme for UK Income taxpayers and the GASD scheme. Most of our income does come from the UK but during the year it has also come from individuals and churches from the following countries:

	£
Latvia	6,459
U.S.A	3,274
Australia	621
Germany	208
Greece	139
The Netherlands	126
Canada	98
France	42
Denmark	28
Finland	20
TOTAL FROM OVERSEAS	11,015

MONEY SPENT OVERSEAS

We are a UK charity, but most of our income activity regarding the money which we spend and send is abroad. We are regularly asked to provide this information to the UK government and so have decided to provide this on our annual report. These figures are higher than in the restricted fund figures on page 14 because we spend all our restricted funds in each country as well as some of our unrestricted funds.

	£
Tanzania	209,785
Romania	52,680
Kenya	28,881
India	27,780
Egypt	12,312
Zambia	11,744
Malawi	8,000
Kyrgyzstan	7,132
Laos	5,338
Peru	3,235
Ethiopia	2,500
Lebanon	2,000
Spain (Tenerife)	225
TOTAL SPENT OVERSEAS	371,612