

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

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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.

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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	-	-
		<hr/>	<hr/>
		276,833	252,928
LIABILITIES			
Amounts falling due within one year	9	900	900
		<hr/>	<hr/>
NET CURRENT ASSETS		275,933	252,028
NET ASSETS		<hr/>	<hr/>
		275,933	252,028
		<hr/>	<hr/>
FUNDS			
Unrestricted		146,801	131,728
Restricted		129,132	120,200
		<hr/>	<hr/>
		275,933	252,028
		<hr/>	<hr/>

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	<hr/> 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	<hr/> 350,099 <hr/>