

ROOTS AND SHOOTS

England & Wales · Charity number 1064070

Details

Status	Registered
Legal form	Charitable company
Company number	03400781
Registered	1997-08-21
Register	View on the Charity Commission register

Contact

Address	Roots & Shoots The Vauxhall Centre Walnut Tree Walk London SE11 6DN
Phone	020 7587 1131
Email	office@rootsandshoots.org.uk
Website	www.rootsandshoots.org.uk

Activities

Objects: TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT BY THE PROVISION OF TRAINING AND EDUCATION TO YOUNG PEOPLE WITH LEARNING DIFFICULTIES AND/OR EMOTIONAL AND BEHAVIOURAL PROBLEMS AND TO PROMOTE FOR THE BENEFIT OF THE PUBLIC AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT.

Activities: Roots and Shoots provides vocational training for young people with learning, social and emotional problems, to provide them with the skills to find and keep employment. We also provide environmental education for schools and the local community and work towards enhancing and supporting biodiversity in the local area.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NATIONAL
- City Of Westminster
- Lambeth
- Southwark
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,767,081	£1,381,666	£1,837,719	27
2024-08-31	£1,327,098	£1,320,564	£1,452,304	26
2023-08-31	£1,356,482	£1,240,516	£1,445,770	27
2022-08-31	£1,251,921	£1,125,069	£1,329,804	15
2021-08-31	£982,880	£961,013	£1,202,952	42

Trustees

Name	Role	Appointed
Darren Coughlan		2018-11-28
GLENDIA KING		
Jacqueline Thomson		2019-11-28
Martha Laird McDonald		2019-11-28
Michael Mitchell		
Primrose Campbell		2024-02-22
Rev GRAHAM GEORGE COCKING		
Valerie Ann Stapleton		2014-07-16

Accounts

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

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025
FOR
ROOTS AND SHOOTS

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

ROOTS AND SHOOTS

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ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education for the public benefit by the provision of training and education to young people with learning difficulties and/or emotional and behavioural problems and to promote for the benefit of the public and to advance the education of the public in the conservation protection and improvement of the physical and natural environment.

The charity seeks to achieve its charitable aims by providing:

- Education and training in horticultural and conservation for young people with learning difficulties, social and emotional problems, to help them find and keep employment
- Environmental education for the whole community and for the enrichment of the biodiversity of the local area

Public benefit

The Trustees confirm they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Roots and Shoots provides vocational training for young people with learning, behavioural and emotional difficulties which includes support to improve functional skills and personal development alongside practical skills in areas including Horticulture and Retail.

We also provide environmental education to schools and the local community and use the assets and resources of the charity to promote a sustainable environment and for the benefit of the public. The charity is located in an inner city area where many local residents and schoolchildren live on large social housing estates and do not have access to the natural world. We aim to redress this imbalance by working with schools and the wider community and encourage access to and use of the Wildlife Garden, neighbouring land and the charity's resources and expertise.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2025

ACHIEVEMENTS AND PERFORMANCE

There have been 47 students enrolled in the 25-26 academic year. Each Roots and Shoots student receives a bespoke program according to need and interests, with a range of holistic support. The Education Management team directly supports students and their families with ongoing safeguarding and welfare issues. This year we achieved the Matrix Standard as part of the development of our Careers Programme, we will continue to refresh this on an annual basis to ensure that high standards of careers guidance is embedded throughout the organisation.

The Study Programme's Horticulture students work extensively onsite and for other community groups to positively impact the local area, this includes church gardens in the locality. This year we formalised our hospitality training by providing the Entry 3 Introduction to the Hospitality Industry course.

Our School Links programme continues, following successful funding for a 3-year rolling programme from The Walcot Foundation benefitting pupils of the Lambeth SEN schools Lansdowne, Turney and Elmcourt. We are looking to develop new funding streams for our School Links programme and to develop a wider base of schools to engage with this programme. This helps to build our relationships with local SEN secondary schools, and provides a funnel for future Study Programme recruitment. We have also begun to further collaborate with other local SEN colleges to enhance opportunities for young Londoners with SEN.

Our comprehensive building and maintenance programme this year included upgraded restroom facilities and extensive exterior maintenance of the main building, providing long term benefits for the site.

A successful funding bid resulted in our students cooking once a week for disadvantaged members of the community at Bonnington Cafe, funded by the Covent Garden Market Authority. This has been very well received and attended by customers.

We have launched a new environmental education programme called "City Saplings". Funded through the income raised by our corporate volunteering programme and donations, its goal is to benefit local primary and nursery schools who have little or no access to green spaces by providing access to nature and activities in our Wild Garden.

Our venue hire continues to support charities and not-for-profit organisations by providing all their needs for training and meeting facilities. We also provide an extensive catering menu, prepared and cooked on site by our chefs and students as part of their training, using ingredients grown on our site whenever possible. Below are some quotes from our venue hire clients feedback:

"Thank you to the team for the fabulous venue! We were made to feel welcomed and looked after, nothing was too much trouble. The food was delicious and we had some great feedback from our attendees. It was important to us that we held our event in a venue which aligned with our own values and we felt that Roots and Shoots met this brief, we are so glad to have used your lovely venue and will be recommending it going forward."

"Such a wonderful venue, with a brilliant team. Everyone we interacted with was so kind and helpful. The garden tour was a real highlight and you have created a very special place!"

"Thank you for providing a beautiful oasis for our team away day - the environment really contributed to a sense of stress-free creativity and team building....The staff were all really kind, cheerful and helpful - and the food was absolutely delicious... We would definitely choose to use Roots and Shoots again for future team away days."

We regularly run biannual community open day events, "Roots Goes Wild" and "Flourishfest". These events promote environmental education in the community with horticultural, wildlife-focused and creative activities, which continue to grow in popularity, with around 500 people attending each event. We invite environmental charities to take part in these events to further promote awareness of environmental issues and ways everyone can support nature locally.

Our corporate volunteering programme is focused on doing practical activities which help underpin the high standard of our gardens, and develop underused parts of the site. This year we hosted 36 volunteer groups, made up of 414 individuals, who have supported us in developing the final part of the Wild Garden into an outdoor classroom and sensory garden, which we expect to be ready for use in 2026. Volunteers get up-close with nature, as another form of environmental education which reaches an audience who are otherwise nature-deprived. We also have a group of skilled individual volunteers, drawn from the local community who volunteer on a weekly basis to help maintain the gardens.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2025**

This year we collaborated on a successful art project with the Grounding Project, an NHS horticultural therapy programme for refugees and asylum seekers suffering from PTSD. Four large planters were decorated with colourful mosaic patterns all produced on site with the help of staff and volunteers as part of a celebration for World Refugee Day.

In collaboration with Lambeth Council, in recent years we have been developing the neighbouring Lambeth Walk Doorstep Green horticulturally. We began in 2023 by planting a wild flower meadow and native hedgerow which we continue to maintain, and this year horticulture students and corporate volunteers have planted a community orchard, for the benefit of the community and wildlife.

FINANCIAL REVIEW

Reserves policy

The charity's free reserves as at 31 August 2025 were £638,981 (31 August 2024: £470,573).

The trustees are actively looking to build the organisation's reserves in case of unplanned substantial maintenance costs. The trustees are targeting reserve levels between £650,000 and £750,000 to cover and safeguard the costs of its core training activities in case of unforeseen delays or problems with government and other funding. This is based on an estimated 3 month's cost and to cover other potential liabilities.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

Going concern

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

FUTURE PLANS

As part of our capacity-building initiative, we have begun the redevelopment of the final unutilised quarter of the Wild Garden. Funded by the National Lottery it will be transformed into an educational garden and large outdoor activity area for all current programmes, including the new City Saplings programme.

We continue to collaborate with other environmental charities to further our impact on the urban environment, and are working with Lambeth Council to directly improve biodiversity in the local area by planting trees in the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A review and update of the Articles of Association was agreed by the Charity Commission in 2025. This would allow the organisation to increase the number of trustees from 8 to 10, reflecting the growth and development of the charity.

We have been developing the resilience of the organisation in a variety of aspects, including cybersecurity, GDPR, operations and financial reporting systems and safeguards, with increased training for all staff. Key policies are undergoing active review, including safeguarding and finance policies as part of good practice and will continue to be reviewed on a regular basis.

Organisational structure

Roots and Shoots has a clearly defined structure comprising a board of trustees and a finance and general purpose sub committee. This governing body has responsibility for the overall management, strategic direction and policy of the charity.

The day to day responsibility for the provision of services, administration, operational functions, fundraising and development of the organisation is the responsibility of the Roots and Shoots Company Secretary.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are appointed by the Board and serve for three years after which they may be reappointed. Potential trustees are invited to submit a CV to the Board and to meet with the Company Secretary, Chair and other trustees as necessary. They are provided with information on the charity and a copy of the annual accounts. Trustees' interests are recorded on appointment and updated annually. Any likely conflict of interest is declared at the start of each meeting, recorded in the minutes and if applicable the trustee would not participate in the decision.

Risk management

The trustees have a duty to review and identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have established a risk register which is reviewed on an annual basis and monitored at their quarterly management meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03400781 (England and Wales)

Registered Charity number

1064070

Registered office

Walnut Tree Walk
Kennington
London
SE11 6DN

Trustees

Rev G G Cocking
D Coghlan
G King
M L Macdonald
A M Mitchell
V A Stapleton
J Thomson
P Campbell

Company Secretary

L M Phillips

Auditors

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Roots and Shoots for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

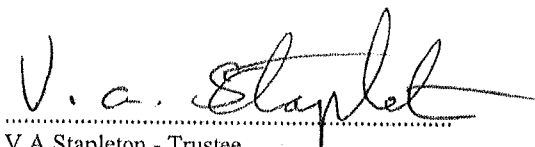
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Kings CAP Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26/2/26 and signed on its behalf by:


.....
V A Stapleton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ROOTS AND SHOOTS

Opinion

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ROOTS AND SHOOTS

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by way of discussions with the trustees and from our commercial knowledge and experience in the charitable sector. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011 and data protection, employment and health and safety legislation.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, and the company's external advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the and trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sara Brown (Senior Statutory Auditor)
for and on behalf of Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

Date: 1 March 2026

ROOTS AND SHOOTS

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	1,475,722	1,475,722	1,068,121
Charitable activities	6				
Charitable activities		-	5,378	5,378	3,401
Other trading activities	4	165,278	109,444	274,722	245,735
Investment income	5	4,994	6,265	11,259	9,841
Total		<u>170,272</u>	<u>1,596,809</u>	<u>1,767,081</u>	<u>1,327,098</u>
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		1,864	1,346,076	1,347,940	1,287,804
Other		-	33,726	33,726	32,760
Total		<u>1,864</u>	<u>1,379,802</u>	<u>1,381,666</u>	<u>1,320,564</u>
NET INCOME		168,408	217,007	385,415	6,534
RECONCILIATION OF FUNDS					
Total funds brought forward		490,573	961,731	1,452,304	1,445,770
TOTAL FUNDS CARRIED FORWARD		<u><u>658,981</u></u>	<u><u>1,178,738</u></u>	<u><u>1,837,719</u></u>	<u><u>1,452,304</u></u>

The notes form part of these financial statements

ROOTS AND SHOOTS

BALANCE SHEET

31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	13	-	855,444	855,444	834,836
CURRENT ASSETS					
Debtors	14	-	44,696	44,696	42,164
Cash at bank and in hand		658,981	382,820	1,041,801	591,555
		658,981	427,516	1,086,497	633,719
CREDITORS					
Amounts falling due within one year	15	-	(104,222)	(104,222)	(16,251)
NET CURRENT ASSETS		658,981	323,294	982,275	617,468
TOTAL ASSETS LESS CURRENT LIABILITIES		658,981	1,178,738	1,837,719	1,452,304
NET ASSETS		658,981	1,178,738	1,837,719	1,452,304
FUNDS	16				
Unrestricted funds				658,981	490,573
Restricted funds				1,178,738	961,731
TOTAL FUNDS				1,837,719	1,452,304

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26/12/26 and were signed on its behalf by:


V A Stapleton - Trustee

The notes form part of these financial statements

ROOTS AND SHOOTS

CASH FLOW STATEMENT
for the Year Ended 31 August 2025

	Notes	31.8.25 £	31.8.24 £
Cash flows from operating activities			
Cash generated from operations	1	527,095	58,570
Net cash provided by operating activities		527,095	58,570
Cash flows from investing activities			
Purchase of tangible fixed assets		(88,108)	(74,182)
Interest received		11,259	9,841
Net cash used in investing activities		(76,849)	(64,341)
Change in cash and cash equivalents in the reporting period		450,246	(5,771)
Cash and cash equivalents at the beginning of the reporting period		591,555	597,326
Cash and cash equivalents at the end of the reporting period		1,041,801	591,555

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 August 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.25	31.8.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	385,415	6,534
Adjustments for:		
Depreciation charges	67,500	51,416
Interest received	(11,259)	(9,841)
(Increase)/decrease in debtors	(2,532)	27,223
Increase/(decrease) in creditors	87,971	(16,762)
Net cash provided by operations	<u>527,095</u>	<u>58,570</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24	Cash flow	At 31.8.25
	£	£	£
Net cash			
Cash at bank and in hand	591,555	450,246	1,041,801
	<u>591,555</u>	<u>450,246</u>	<u>1,041,801</u>
Total	<u>591,555</u>	<u>450,246</u>	<u>1,041,801</u>

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 August 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from Hall hire and other events is recognised as earned on the basis of when the service is provided.

Income from charitable activities includes income recognised as earned where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line from date of acquisition
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Where the recoverable amount of a tangible asset is found to be below its net book value the asset is written down to its recoverable amount and the loss in impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. In the year, the charity currently has no tangible fixed assets to which impairment provisions apply.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2025**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Legacy Income

Legacy income is recognised in the accounts when it is probable it will be remitted to the charity and can be measured reliably.

Key sources of estimation uncertainty

The estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation rate of Freehold Property

The trustees adopt a 50 year straight line depreciation policy on the buildings in which they occupy. Due to the nature of the buildings use and location the depreciation rate adopted reflects the general wear and tear of the building over time.

3. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations	183,164	62,174
Grants	1,292,558	1,005,947
	<u>1,475,722</u>	<u>1,068,121</u>

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

	31.8.25	31.8.24
	£	£
Education and Skills Funding Agency	637,431	491,851
High Needs Funding - Lambeth SEN	231,954	245,847
High Needs Funding - London Borough Merton	20,633	14,424
High Needs Funding - Southwark Council	205,244	134,068
High Needs Funding - Wandsworth Council	70,598	59,043
High Needs Funding - Westminster Council	25,201	21,464
High Needs Funding - Lewisham Council	89,179	39,250
High Needs Funding - Croydon Council	12,318	-
	<u>1,292,558</u>	<u>1,005,947</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2025**

4. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Hall hire	156,964	122,009
School links & study programme	117,758	123,726
	<u>274,722</u>	<u>245,735</u>

5. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	11,259	9,841

6. INCOME FROM CHARITABLE ACTIVITIES

	31.8.25	31.8.24
	£	£
Sales	5,378	3,401
Activity Charitable activities		

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	45,604	1,302,336	1,347,940

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Charitable activities	1,274,130	28,206	1,302,336

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

	31.8.25	31.8.24
	Charitable	Total
	activities	activities
	£	£
Wages	694,457	619,849
Social security	59,282	47,385
Pensions	15,340	13,711
Premises costs	72,962	134,011
Insurance	17,365	21,899
Light and heat	33,522	57,459
Telephone and internet	5,533	5,168
Printing, postage & stationery	10,490	10,007
Sundries	785	70
Bank charges	609	738
Staff training	3,644	1,950
Computer costs	13,171	12,366
Motor expenses	2,706	1,309
Carried forward	<u>929,866</u>	<u>925,922</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

8. SUPPORT COSTS - continued

	31.8.25	31.8.24
	Charitable	Total
	activities	activities
	£	£
Brought forward	929,866	925,922
Education & Certs	34,284	21,051
Trustee expenses	5,085	5,344
Student expenses	10,843	12,662
Membership & registration fees	65	429
Support staff	240,354	213,880
Legal and professional	5,412	8,764
Data management	8,400	4,000
Security and health & safety	2,120	3,229
Marketing Costs	441	594
HR	2,736	711
Volunteer expenses and costs	15	-
Public events	735	-
Depreciation of tangible fixed assets	33,774	18,656
Auditors' remuneration	3,600	3,600
Accountancy fees	24,606	23,835
	<u>1,302,336</u>	<u>1,242,677</u>

9. NET INCOME/(EXPENDITURE)

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

	31.8.25	31.8.24
	£	£
Auditors' remuneration	3,600	3,600
Depreciation - owned assets	<u>67,501</u>	<u>51,418</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were trustee's expenses of £5,085 paid during the year ended 31 August 2025 (2024: £5,344).

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

11. STAFF COSTS

	31.8.25	31.8.24
	£	£
Wages and salaries	694,457	619,849
Social security costs	59,282	47,385
Other pension costs	15,340	13,711
	<u>769,079</u>	<u>680,945</u>

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

	31.8.25	31.8.24
Management	1	1
Administration	5	5
Project workers	21	20
	<u>27</u>	<u>26</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,068,121	1,068,121
Charitable activities			
Charitable activities	-	3,401	3,401
Other trading activities	146,342	99,393	245,735
Investment income	4,678	5,163	9,841
Total	<u>151,020</u>	<u>1,176,078</u>	<u>1,327,098</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	3,135	1,284,669	1,287,804
Other	-	32,760	32,760
Total	<u>3,135</u>	<u>1,317,429</u>	<u>1,320,564</u>
NET INCOME/(EXPENDITURE)	147,885	(141,351)	6,534
Transfers between funds	(37,214)	37,214	-
Net movement in funds	<u>110,671</u>	<u>(104,137)</u>	<u>6,534</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	379,902	1,065,868	1,445,770
TOTAL FUNDS CARRIED FORWARD	<u>490,573</u>	<u>961,731</u>	<u>1,452,304</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2024	1,796,323	2,495	256,472
Additions	-	-	86,242
At 31 August 2025	1,796,323	2,495	342,714
DEPRECIATION			
At 1 September 2024	1,036,999	1,325	197,916
Charge for year	33,727	293	29,165
At 31 August 2025	1,070,726	1,618	227,081
NET BOOK VALUE			
At 31 August 2025	725,597	877	115,633
At 31 August 2024	759,324	1,170	58,556
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2024	26,000	93,668	2,174,958
Additions	-	1,867	88,109
At 31 August 2025	26,000	95,535	2,263,067
DEPRECIATION			
At 1 September 2024	25,941	77,941	1,340,122
Charge for year	15	4,301	67,501
At 31 August 2025	25,956	82,242	1,407,623
NET BOOK VALUE			
At 31 August 2025	44	13,293	855,444
At 31 August 2024	59	15,727	834,836

Included in cost or valuation of land and buildings is freehold land of £110,000 (2024 - £110,000) which is not depreciated.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade debtors	38,161	35,690
Prepayments	6,535	6,474
	<u>44,696</u>	<u>42,164</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade creditors	22,426	6,407
Other creditors	76,156	4,204
Accruals	5,640	5,640
	<u>104,222</u>	<u>16,251</u>

16. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	470,573	168,408	638,981
Equipment and maintenance	20,000	-	20,000
	<u>490,573</u>	<u>168,408</u>	<u>658,981</u>
Restricted funds			
Education	102,407	247,450	349,857
Hall and freehold property fund	710,997	(33,726)	677,271
Training activities	100,000	-	100,000
Gardening classroom	48,327	(15,296)	33,031
Paradise Garden Project	-	18,579	18,579
	<u>961,731</u>	<u>217,007</u>	<u>1,178,738</u>
TOTAL FUNDS	<u>1,452,304</u>	<u>385,415</u>	<u>1,837,719</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2025**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,272	(1,864)	168,408
Restricted funds			
Education	1,577,109	(1,329,659)	247,450
Hall and freehold property fund	-	(33,726)	(33,726)
Gardening classroom	-	(15,296)	(15,296)
Paradise Garden Project	19,700	(1,121)	18,579
	<u>1,596,809</u>	<u>(1,379,802)</u>	<u>217,007</u>
TOTAL FUNDS	<u><u>1,767,081</u></u>	<u><u>(1,381,666)</u></u>	<u><u>385,415</u></u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	359,902	147,885	(37,214)	470,573
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>379,902</u>	<u>147,885</u>	<u>(37,214)</u>	<u>490,573</u>
Restricted funds				
Education	200,479	(145,212)	47,140	102,407
Hall and freehold property fund	743,757	(32,760)	-	710,997
Training activities	100,000	-	-	100,000
Gardening classroom	21,632	25,000	1,695	48,327
Pollinator Project	-	11,621	(11,621)	-
	<u>1,065,868</u>	<u>(141,351)</u>	<u>37,214</u>	<u>961,731</u>
TOTAL FUNDS	<u><u>1,445,770</u></u>	<u><u>6,534</u></u>	<u><u>-</u></u>	<u><u>1,452,304</u></u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,020	(3,135)	147,885
Restricted funds			
Education	1,139,457	(1,284,669)	(145,212)
Hall and freehold property fund	-	(32,760)	(32,760)
Gardening classroom	25,000	-	25,000
Pollinator Project	11,621	-	11,621
	<u>1,176,078</u>	<u>(1,317,429)</u>	<u>(141,351)</u>
TOTAL FUNDS	<u>1,327,098</u>	<u>(1,320,564)</u>	<u>6,534</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	359,902	316,293	(37,214)	638,981
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>379,902</u>	<u>316,293</u>	<u>(37,214)</u>	<u>658,981</u>
Restricted funds				
Education	200,479	102,238	47,140	349,857
Hall and freehold property fund	743,757	(66,486)	-	677,271
Training activities	100,000	-	-	100,000
Gardening classroom	21,632	9,704	1,695	33,031
Pollinator Project	-	11,621	(11,621)	-
Paradise Garden Project	-	18,579	-	18,579
	<u>1,065,868</u>	<u>75,656</u>	<u>37,214</u>	<u>1,178,738</u>
TOTAL FUNDS	<u>1,445,770</u>	<u>391,949</u>	<u>-</u>	<u>1,837,719</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2025**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,292	(4,999)	316,293
Restricted funds			
Education	2,716,566	(2,614,328)	102,238
Hall and freehold property fund	-	(66,486)	(66,486)
Gardening classroom	25,000	(15,296)	9,704
Pollinator Project	11,621	-	11,621
Paradise Garden Project	19,700	(1,121)	18,579
	<u>2,772,887</u>	<u>(2,697,231)</u>	<u>75,656</u>
TOTAL FUNDS	<u>3,094,179</u>	<u>(2,702,230)</u>	<u>391,949</u>

The trustees have set aside a sum of £100,000 to cover and safeguard training activities in case of unforeseen delays or problems with government funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

17. RELATED PARTY DISCLOSURES

During the period the organisation received services from Central Training Academy amounting to £8,400 (2024: £4,000), an organisation in which a Trustee is the Managing Director. The services are considered to be provided on normal commercial terms.

18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

ROOTS AND SHOOTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	183,164	62,174
Grants	<u>1,292,558</u>	<u>1,005,947</u>
	1,475,722	1,068,121
Other trading activities		
Hall hire	156,964	122,009
School links & study programme	<u>117,758</u>	<u>123,726</u>
	274,722	245,735
Investment income		
Deposit account interest	11,259	9,841
Charitable activities		
Sales	<u>5,378</u>	<u>3,401</u>
Total incoming resources	1,767,081	1,327,098
EXPENDITURE		
Charitable activities		
Horticultural expenditure	19,389	17,511
Shop purchases	369	275
Equipment purchases	8,482	11,694
Catering costs	<u>17,364</u>	<u>15,647</u>
	45,604	45,127
Other		
Freehold property	33,726	32,760
Support costs		
Other		
Wages	694,457	619,849
Social security	59,282	47,385
Pensions	15,340	13,711
Premises costs	72,962	134,011
Insurance	17,365	21,899
Light and heat	33,522	57,459
Telephone and internet	5,533	5,168
Printing, postage & stationery	10,490	10,007
Sundries	785	70
Bank charges	609	738
Carried forward	910,345	910,297

This page does not form part of the statutory financial statements

ROOTS AND SHOOTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
Other		
Brought forward	910,345	910,297
Staff training	3,644	1,950
Computer costs	13,171	12,366
Motor expenses	2,706	1,309
Education & Certs	34,284	21,051
Trustee expenses	5,085	5,344
Student expenses	10,843	12,662
Membership & registration fees	65	429
Support staff	240,354	213,880
Legal and professional	5,412	8,764
Data management	8,400	4,000
Security and health & safety	2,120	3,229
Marketing Costs	441	594
HR	2,736	711
Volunteer expenses and costs	15	-
Public events	735	-
Depreciation of tangible fixed assets	33,774	18,656
	<u>1,274,130</u>	<u>1,215,242</u>
Governance costs		
Auditors' remuneration	3,600	3,600
Accountancy fees	24,606	23,835
	<u>28,206</u>	<u>27,435</u>
Total resources expended	<u>1,381,666</u>	<u>1,320,564</u>
Net income	<u><u>385,415</u></u>	<u><u>6,534</u></u>

This page does not form part of the statutory financial statements

Accounts

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

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024
FOR
ROOTS AND SHOOTS

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

ROOTS AND SHOOTS

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ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education for the public benefit by the provision of training and education to young people with learning difficulties and/or emotional and behavioural problems and to promote for the benefit of the public and to advance the education of the public in the conservation protection and improvement of the physical and natural environment.

The charity seeks to achieve its charitable aims by providing:

- Education and training in horticultural and conservation for young people with learning difficulties, social and emotional problems, to help them find and keep employment
- Environmental education for the whole community and for the enrichment of the biodiversity of the local area

Public benefit

The Trustees confirm they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Roots and Shoots provides vocational training for young people with learning, behavioural and emotional difficulties which includes support to improve functional skills and personal development alongside practical skills in areas including Horticulture and Retail.

We also provide environmental education to schools and the local community and use the assets and resources of the charity to promote a sustainable environment and for the benefit of the public. The charity is located in an inner city area where many local residents and schoolchildren live on large social housing estates and do not have access to the natural world. We aim to redress this imbalance by working with schools and the wider community and encourage access to and use of the Wildlife Garden, neighbouring land and the charity's resources and expertise.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

There have been 63 students enrolled in the 24-25 academic year, and we are on track this year for more referrals than ever before, a reflection of the outstanding work of our education team, who both met and exceeded our contractual requirements for the Department of Education. Each Roots and Shoots student receives a bespoke program according to need and interests, with a range of holistic support and a dedicated manager who directly supports students and their families with ongoing safeguarding and welfare issues. This year we are working towards the Matrix Standard as part of our development of the Careers Programme, enabling our students to build their work-readiness skills and find employment at the end of their training.

The Study Programme Horticulture students work extensively onsite and for other community groups to positively impact the local area, this year winning several awards from the RHS and other gardening organisations for their work.

Our School Links programme has grown, following successful funding for a 3-year rolling programme benefitting pupils of the Lambeth SEN schools Lansdowne, Turney and Elmcourt. This helps to build our relationships with local SEN secondary schools, and provides a funnel for future Study Programme recruitment. We have also begun to further collaborate with other local SEN colleges to enhance opportunities for young Londoners with SEN.

Our comprehensive building and maintenance programme this year included renewal of all electrical, heating (including solar), security and lift systems, as well as improving disabled access to all external doors and the accessible toilet, making the buildings up-to-date, sustainable, and efficient. We have completed our new Horticulture Classroom, now called "the Barn", increasing our capacity for horticulture students on both our existing programmes, and the new BOST Future Gardeners programme, as well as for community use. The onsite shop, used for Customer Service training, was renovated to be more accessible for students, and more attractive to student's potential customers.

Our website, launched mid-2023, has directly supported the promotion of all aspects of our work across education, venue hire, volunteering and community engagement, and brought in new funding streams via greater numbers of donating individuals, corporate groups and foundations.

Post-covid, we have fully returned to running biannual community open day events, which promote environmental education in the community with horticultural, wildlife-focused and creative activities, with around 400 people attending each event. We invite environmental charities to take part in these events to further promote awareness of environmental issues and ways everyone can support nature locally.

Our corporate volunteering programme is focused on doing practical activities which help underpin the high standard of our gardens. This year we hosted 34 volunteer groups, made up of 394 individuals. Volunteers get up-close with nature, as another form of environmental education which reaches an audience who are otherwise nature-deprived.

This year we collaborated with Butterfly Conservation on a successful art project with the Grounding Project, an NHS horticultural therapy programme for refugees and asylum seekers suffering from PTSD. As part of Lambeth Council's Bee Roads project, we developed part of the neighbouring Lambeth Walk Doorstep Green into a wildflower meadow, improving local biodiversity and engaging over 100 students, locals and corporate volunteers who created the meadow.

FINANCIAL REVIEW

Reserves policy

The charity's free reserves as at 31 August 2024 were £527,787 (31 August 2023: £379,902). The trustees set aside a sum of £100,000 to cover and safeguard the costs of its core training activities in case of unforeseen delays or problems with government and other funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2024**

FINANCIAL REVIEW

Going concern

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

FUTURE PLANS

As part of our capacity-building initiative, this coming year we will begin redevelopment of the final quarter of the Wild Garden, which will be transformed into a gravel garden and large outdoor activity area for all current programmes, as well as a new programme focused on environmental education for children.

We continue to collaborate with other environmental charities to further our impact on the urban environment, and are working with Lambeth Council to directly improve biodiversity in the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A review and update of the Articles of Association is to be agreed by the Charity Commission in 2025. This would increase the number of Trustees from 8 to 10, to reflect the growth and development of the charity.

We have been developing the resilience of the organisation in a variety of aspects, including cybersecurity, GDPR, operations and financial reporting systems and safeguards, with increased training for all staff.

Organisational structure

Roots and Shoots has a clearly defined structure comprising a board of trustees and a finance and general purpose sub committee. This governing body has responsibility for the overall management, strategic direction and policy of the charity.

The day to day responsibility for the provision of services, administration, operational functions, fundraising and development of the organisation is the responsibility of the Roots and Shoots Company Secretary.

Induction and training of new trustees

Trustees are appointed by the Board and serve for three years after which they may be reappointed. Potential trustees are invited to submit a CV to the Board and to meet with the Director, Chair and other trustees as necessary. They are provided with information on the charity and a copy of the annual accounts. Trustees' interests are recorded on appointment and updated annually. Any likely conflict of interest is declared at the start of each meeting, recorded in the minutes and if applicable the trustee would not participate in the decision.

Risk management

The trustees have a duty to review and identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have established a risk register which is reviewed on an annual basis and monitored at their quarterly management meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03400781 (England and Wales)

Registered Charity number

1064070

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2024**

Registered office

Walnut Tree Walk
Kennington
London
SE11 6DN

Trustees

Rev G G Cocking
D Coghlan
G King
M L Macdonald
A M Mitchell
V A Stapleton
J Thomson
P Campbell (appointed 22.2.24)

Company Secretary

L M Phillips

Auditors

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Roots and Shoots for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Kings CAP Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/3/25 and signed on its behalf by:

V. A. Stapleton
V A Stapleton - Trustee - CHAIR

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Opinion

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by way of discussions with the trustees and from our commercial knowledge and experience in the charitable sector. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011 and data protection, employment and health and safety legislation.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, and the company's external advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the and trustees and other management and the inspection of regulatory and legal correspondence, if any.

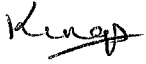
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sara Brown (Senior Statutory Auditor)
for and on behalf of Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

Date: 14 March 2025

ROOTS AND SHOOTS

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	1,068,121	1,068,121	1,065,900
Charitable activities	6				
Charitable activities		-	3,401	3,401	2,760
Other trading activities	4	146,342	99,393	245,735	284,996
Investment income	5	4,678	5,163	9,841	2,826
Total		151,020	1,176,078	1,327,098	1,356,482
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		3,135	1,284,669	1,287,804	1,207,756
Other		-	32,760	32,760	32,760
Total		3,135	1,317,429	1,320,564	1,240,516
NET INCOME/(EXPENDITURE)		147,885	(141,351)	6,534	115,966
Transfers between funds	16	(37,214)	37,214	-	-
Net movement in funds		110,671	(104,137)	6,534	115,966
RECONCILIATION OF FUNDS					
Total funds brought forward		379,902	1,065,868	1,445,770	1,329,804
TOTAL FUNDS CARRIED FORWARD		490,573	961,731	1,452,304	1,445,770

The notes form part of these financial statements

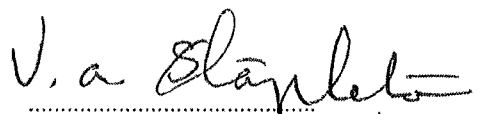
ROOTS AND SHOOTS

BALANCE SHEET **31 August 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	13	-	834,836	834,836	812,072
CURRENT ASSETS					
Debtors	14	-	42,164	42,164	69,385
Cash at bank and in hand		490,573	100,982	591,555	597,326
		<u>490,573</u>	<u>143,146</u>	<u>633,719</u>	<u>666,711</u>
CREDITORS					
Amounts falling due within one year	15	-	(16,251)	(16,251)	(33,013)
NET CURRENT ASSETS		<u>490,573</u>	<u>126,895</u>	<u>617,468</u>	<u>633,698</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>490,573</u>	<u>961,731</u>	<u>1,452,304</u>	<u>1,445,770</u>
NET ASSETS		<u>490,573</u>	<u>961,731</u>	<u>1,452,304</u>	<u>1,445,770</u>
FUNDS	16				
Unrestricted funds				490,573	379,902
Restricted funds				961,731	1,065,868
TOTAL FUNDS				<u>1,452,304</u>	<u>1,445,770</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27/2/25 and were signed on its behalf by:


V A Stapleton - Trustee - CHAIR

The notes form part of these financial statements

ROOTS AND SHOOTS

CASH FLOW STATEMENT
for the Year Ended 31 August 2024

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>58,570</u>	<u>145,363</u>
Net cash provided by operating activities		<u>58,570</u>	<u>145,363</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(74,182)</u>	<u>(12,316)</u>
Interest received		<u>9,841</u>	<u>2,826</u>
Net cash used in investing activities		<u>(64,341)</u>	<u>(9,490)</u>
 Change in cash and cash equivalents in the reporting period		<u>(5,771)</u>	<u>135,873</u>
Cash and cash equivalents at the beginning of the reporting period		<u>597,326</u>	<u>461,453</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>591,555</u></u>	<u><u>597,326</u></u>

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 August 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.24	31.8.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	6,534	115,966
Adjustments for:		
Depreciation charges	51,416	55,531
Interest received	(9,841)	(2,826)
Decrease/(increase) in debtors	27,223	(35,616)
(Decrease)/increase in creditors	(16,762)	12,308
Net cash provided by operations	<u>58,570</u>	<u>145,363</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>597,326</u>	<u>(5,771)</u>	<u>591,555</u>
	<u>597,326</u>	<u>(5,771)</u>	<u>591,555</u>
Total	<u>597,326</u>	<u>(5,771)</u>	<u>591,555</u>

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 August 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from Hall hire and other events is recognised as earned on the basis of when the service is provided.

Income from charitable activities includes income recognised as earned where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line from date of acquisition
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Where the recoverable amount of a tangible asset is found to be below its net book value the asset is written down to its recoverable amount and the loss in impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. In the year, the charity currently has no tangible fixed assets to which impairment provisions apply.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2024**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2024

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Legacy Income

Legacy income is recognised in the accounts when it is probable it will be remitted to the charity and can be measured reliably.

Key sources of estimation uncertainty

The estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation rate of Freehold Property

The trustees adopt a 50 year straight line depreciation policy on the buildings in which they occupy. Due to the nature of the buildings use and location the depreciation rate adopted reflects the general wear and tear of the building over time.

3. DONATIONS AND LEGACIES

	31.8.24	31.8.23
	£	£
Donations	62,174	43,412
Grants	1,005,947	1,022,488
	<u>1,068,121</u>	<u>1,065,900</u>

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

	31.8.24	31.8.23
	£	£
Education and Skills Funding Agency	491,851	498,504
High Needs Funding - Lambeth SEN	245,847	290,024
High Needs Funding - London Borough Merton	14,424	9,550
High Needs Funding - Southwark Council	134,068	111,797
High Needs Funding - Wandsworth Council	59,043	58,630
High Needs Funding - Westminster Council	21,464	14,525
High Needs Funding - Lewisham Council	39,250	21,033
High Needs Funding - Tower Hamlets	-	18,425
	<u>1,005,947</u>	<u>1,022,488</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2024**

4. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Hall hire	122,009	78,381
School links & study programme	123,726	206,615
	<u>245,735</u>	<u>284,996</u>

5. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	9,841	2,826
	<u>9,841</u>	<u>2,826</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	31.8.24	31.8.23
	£	£
Sales	3,401	2,760
	<u>3,401</u>	<u>2,760</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	45,127	1,242,677	1,287,804
	<u>45,127</u>	<u>1,242,677</u>	<u>1,287,804</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Charitable activities	1,215,242	27,435	1,242,677
	<u>1,215,242</u>	<u>27,435</u>	<u>1,242,677</u>

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

	31.8.24	31.8.23
	Charitable activities £	Total activities £
Wages	619,849	578,418
Social security	47,385	44,709
Pensions	13,711	12,156
Premises costs	134,011	85,301
Insurance	21,899	14,201
Light and heat	57,459	27,298
Telephone and internet	5,168	3,918
Printing, postage & stationery	10,007	13,725
Sundries	70	-
Bank charges	738	419
Staff training	1,950	705
Staff travel	-	8,283
Computer costs	12,366	16,313
	<u>924,613</u>	<u>805,446</u>
Carried forward	924,613	805,446

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2024

8. SUPPORT COSTS - continued

	31.8.24 Charitable activities £	31.8.23 Total activities £
Brought forward	924,613	805,446
Motor expenses	1,309	809
Education & Certs	21,051	20,926
CRB checks	-	1,032
Trustee expenses	5,344	2,757
Cleaning	-	4,517
Student expenses	12,662	5,546
Membership & registration fees	429	198
Support staff	213,880	251,022
Legal and professional	8,764	3,637
Data management	4,000	4,000
Security and health & safety	3,229	3,049
Marketing Costs	594	5,279
HR	711	1,152
Depreciation of tangible fixed assets	18,656	22,771
Auditors' remuneration	3,600	3,600
Accountancy fees	23,835	23,636
	<u>1,242,677</u>	<u>1,159,377</u>

9. NET INCOME/(EXPENDITURE)

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

	31.8.24 £	31.8.23 £
Auditors' remuneration	3,600	3,600
Depreciation - owned assets	<u>51,418</u>	<u>55,530</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were trustee's expenses of £5,344 paid during the year ended 31 August 2024 (2023: £2,757).

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2024

11. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	619,849	578,418
Social security costs	47,385	44,709
Other pension costs	13,711	12,156
	<u>680,945</u>	<u>635,283</u>

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

	31.8.24	31.8.23
Management	1	1
Administration	5	5
Project workers	20	21
	<u>26</u>	<u>27</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	79	1,065,821	1,065,900
Charitable activities			
Charitable activities	-	2,760	2,760
Other trading activities	101,984	183,012	284,996
Investment income	560	2,266	2,826
Total	<u>102,623</u>	<u>1,253,859</u>	<u>1,356,482</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	14,033	1,193,723	1,207,756
Other	-	32,760	32,760
Total	<u>14,033</u>	<u>1,226,483</u>	<u>1,240,516</u>
NET INCOME	88,590	27,376	115,966
RECONCILIATION OF FUNDS			
Total funds brought forward	291,312	1,038,492	1,329,804
TOTAL FUNDS CARRIED FORWARD	<u>379,902</u>	<u>1,065,868</u>	<u>1,445,770</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2024**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2023	1,747,996	2,495	233,300
Additions	48,327	-	23,172
At 31 August 2024	1,796,323	2,495	256,472
DEPRECIATION			
At 1 September 2023	1,004,239	935	184,297
Charge for year	32,760	390	13,619
At 31 August 2024	1,036,999	1,325	197,916
NET BOOK VALUE			
At 31 August 2024	759,324	1,170	58,556
At 31 August 2023	743,757	1,560	49,003
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2023	26,000	90,985	2,100,776
Additions	-	2,683	74,182
At 31 August 2024	26,000	93,668	2,174,958
DEPRECIATION			
At 1 September 2023	25,921	73,312	1,288,704
Charge for year	20	4,629	51,418
At 31 August 2024	25,941	77,941	1,340,122
NET BOOK VALUE			
At 31 August 2024	59	15,727	834,836
At 31 August 2023	79	17,673	812,072

Included in cost or valuation of land and buildings is freehold land of £110,000 (2023 - £110,000) which is not depreciated.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2024**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade debtors	35,690	58,770
Other debtors	-	5,133
Prepayments	6,474	5,482
	<u>42,164</u>	<u>69,385</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	6,407	19,584
Other creditors	4,204	2,623
Accruals	5,640	10,806
	<u>16,251</u>	<u>33,013</u>

16. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	359,902	147,885	(37,214)	470,573
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>379,902</u>	<u>147,885</u>	<u>(37,214)</u>	<u>490,573</u>
Restricted funds				
Education	200,479	(145,212)	47,140	102,407
Hall and freehold property fund	743,757	(32,760)	-	710,997
Training activities	100,000	-	-	100,000
Gardening classroom	21,632	25,000	1,695	48,327
Pollinator Project	-	11,621	(11,621)	-
	<u>1,065,868</u>	<u>(141,351)</u>	<u>37,214</u>	<u>961,731</u>
TOTAL FUNDS	<u>1,445,770</u>	<u>6,534</u>	<u>-</u>	<u>1,452,304</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2024**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,020	(3,135)	147,885
Restricted funds			
Education	1,139,457	(1,284,669)	(145,212)
Hall and freehold property fund	-	(32,760)	(32,760)
Gardening classroom	25,000	-	25,000
Pollinator Project	11,621	-	11,621
	<u>1,176,078</u>	<u>(1,317,429)</u>	<u>(141,351)</u>
TOTAL FUNDS	<u><u>1,327,098</u></u>	<u><u>(1,320,564)</u></u>	<u><u>6,534</u></u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	271,312	88,590	359,902
Planned maintenance and facilities management costs	20,000	-	20,000
	<u>291,312</u>	<u>88,590</u>	<u>379,902</u>
Restricted funds			
Education	161,475	39,004	200,479
Hall and freehold property fund	776,517	(32,760)	743,757
Training activities	100,000	-	100,000
Gardening classroom	500	21,132	21,632
	<u>1,038,492</u>	<u>27,376</u>	<u>1,065,868</u>
TOTAL FUNDS	<u><u>1,329,804</u></u>	<u><u>115,966</u></u>	<u><u>1,445,770</u></u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,623	(14,033)	88,590
Restricted funds			
Education	1,232,727	(1,193,723)	39,004
Hall and freehold property fund	-	(32,760)	(32,760)
Gardening classroom	21,132	-	21,132
	<u>1,253,859</u>	<u>(1,226,483)</u>	<u>27,376</u>
TOTAL FUNDS	<u>1,356,482</u>	<u>(1,240,516)</u>	<u>115,966</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	271,312	236,475	(37,214)	470,573
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>291,312</u>	<u>236,475</u>	<u>(37,214)</u>	<u>490,573</u>
Restricted funds				
Education	161,475	(106,208)	47,140	102,407
Hall and freehold property fund	776,517	(65,520)	-	710,997
Training activities	100,000	-	-	100,000
Gardening classroom	500	46,132	1,695	48,327
Pollinator Project	-	11,621	(11,621)	-
	<u>1,038,492</u>	<u>(113,975)</u>	<u>37,214</u>	<u>961,731</u>
TOTAL FUNDS	<u>1,329,804</u>	<u>122,500</u>	<u>-</u>	<u>1,452,304</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2024

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	253,643	(17,168)	236,475
Restricted funds			
Education	2,372,184	(2,478,392)	(106,208)
Hall and freehold property fund	-	(65,520)	(65,520)
Gardening classroom	46,132	-	46,132
Pollinator Project	11,621	-	11,621
	<u>2,429,937</u>	<u>(2,543,912)</u>	<u>(113,975)</u>
TOTAL FUNDS	<u>2,683,580</u>	<u>(2,561,080)</u>	<u>122,500</u>

The trustees have set aside a sum of £100,000 to cover and safeguard training activities in case of unforeseen delays or problems with government funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

17. RELATED PARTY DISCLOSURES

During the period the organisation received services from Central Training Academy amounting to £4,000 (2023: £4,000), an organisation in which a Trustee is the Managing Director. The services are considered to be provided on normal commercial terms.

18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

ROOTS AND SHOOTS

England & Wales - Charity number 1064070

Accounts

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

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023
FOR
ROOTS AND SHOOTS

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

ROOTS AND SHOOTS

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ROOTS AND SHOOTS
REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education for the public benefit by the provision of training and education to young people with learning difficulties and/or emotional and behavioural problems and to promote for the benefit of the public and to advance the education of the public in the conservation protection and improvement of the physical and natural environment.

The charity seeks to achieve its charitable aims by providing:

- Education and training in horticultural and conservation for young people with learning difficulties, social and emotional problems, to help them find and keep employment
- Environmental education for the whole community and for the enrichment of the biodiversity of the local area

Public benefit

The Trustees confirm they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Roots and Shoots provides vocational training for young people with learning, behavioural and emotional difficulties which includes support to improve functional skills and personal development alongside practical skills in areas including Horticulture and Retail.

We also provide environmental education to schools and the local community and use the assets and resources of the charity to promote a sustainable environment and for the benefit of the public. The charity is located in an inner city area where many local residents and schoolchildren live on large social housing estates and do not have access to the natural world. We aim to redress this imbalance by working with schools and the wider community and encourage access to and use of the Wildlife Garden, neighbouring land and the charity's resources and expertise.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2023**

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

This year has proved to be both busy and successful in all areas of charity's activities. The trustees have overseen a very productive year with continued support from our funders including the Department of Education, local councils that support our High Needs funding. Various charitable trusts have funded our additional projects to enhance the facilities we offer to our young people and the community.

This year also saw a rigorous two day inspection by two Ofsted inspectors. Our educational managers and staff team have been consistently working hard on all aspects of our educational provision to ensure that Roots and Shoots was working to the highest educational standards across the organisation. As our students are vulnerable young people. Roots and Shoots has a rigorous and active Safeguarding policy that is reviewed annually (along with our other policies). The Trustees and staff undertake ongoing Safeguarding, as well as Health and Safety training as part of their key duties, the inspectors were highly satisfied that the required high standard was met and awarded us 'Good' across all areas of the inspection framework.

This inspection included meeting and speaking to our students at local businesses that support our charity by providing work experience for our students, this provides them with an insight into the 'world of work'. The inspectors were very complimentary on how our young people progress and are supported during their time at Roots and Shoots, so that when they complete their training they feel confident to apply for a job or move on to another meaningful destination.

Our School Links provision for local special schools continues to be very popular with school pupils, most of these school pupils live in the deprived boroughs of Lambeth and Southwark in poor housing conditions. Their access to the educational facilities at Roots and Shoots is often their only opportunity to enjoy 'green' surroundings with the opportunity to experience 'campfire' cooking and other outside practical activities. Two schools have had to reduce some of their sessions from our programme due to reduction in school funding but other schools have come forward to take their place.

Our new comprehensive website was launched in May and has been very well received. It reflects all our charitable activities including quotes from user groups. Potential students and their families can make contact for enrolment and also receive advice regarding Health and Social Care Plans.

It has been very helpful for booking venue hire for charities wishing to hire our hall and meeting rooms, it clearly shows what we can offer in terms of facilities and catering etc. Our venue hire has also had a successful year with a wide range of charities including MacMillan Cancer Care, Women and Girls Network etc. The rest of our users include statutory organisations such as Lambeth Council, Defra and Natural England and many other Whitehall departments. This also gives the opportunity for our students to work alongside the chefs in the (venue hire) kitchen to prepare the food for the events as part of their educational enrichment programme and use some of the home grown salad and herbs from our gardens to enhance the menu offered to our clients.

As part of our venue hire provision we also support 'The Grounding Project'. This is an NHS initiative to provide horticultural therapy and psychotherapy to refugees who have suffered torture. Our staff and students have built a small garden for this project so they can grow vegetables and flowers as part of their therapeutic practice.

We also have corporate volunteers on a regular basis throughout the year that come and work in our gardens and help with various gardening projects such as weeding and mulching, digging etc. this helps with the maintenance of our large garden areas. A weekly core team of local garden volunteers drawn from the local community also attend weekly gardening sessions on site.

Next year we will be working towards the Matrix Standard that will be evaluated by an external assessor. This national training standard is to identify that across the organisation that all staff help develop meaningful work experience placements for students that supports individual's development and guides them into work when they finish their training at Roots and Shoots.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2023**

FINANCIAL REVIEW

Reserves policy

The charity's free reserves as at 31 August 2023 were £379,902 (31 August 2022: £291,312). The trustees set aside a sum of £100,000 to cover and safeguard the costs of its core training activities in case of unforeseen delays or problems with government and other funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

Roots and Shoots has a clearly defined structure comprising a board of trustees and a finance and general purpose sub committee. This governing body has responsibility for the overall management, strategic direction and policy of the charity.

The day to day responsibility for the provision of services, administration, operational functions, fundraising and development of the organisation is the responsibility of the Roots and Shoots Company Secretary.

Induction and training of new trustees

Trustees are appointed by the Board and serve for three years after which they may be reappointed. Potential trustees are invited to submit a CV to the Board and to meet with the Director, Chair and other trustees as necessary. They are provided with information on the charity and a copy of the annual accounts. Trustees' interests are recorded on appointment and updated annually. Any likely conflict of interest is declared at the start of each meeting, recorded in the minutes and if applicable the trustee would not participate in the decision.

Risk management

The trustees have a duty to review and identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have established a risk register which is reviewed on an annual basis and monitored at their quarterly management meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03400781 (England and Wales)

Registered Charity number

1064070

Registered office

Walnut Tree Walk
Kennington
London
SE11 6DN

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2023**

Trustees

Rev G G Cocking
D Coghlan
G King
M L Macdonald
A M Mitchell
V A Stapleton
J Thomson
V Willmott (resigned 7.6.23)

Company Secretary

L M Phillips

Auditors

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Roots and Shoots for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Kings CAP Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22/2/24 and signed on its behalf by:

V. a Stapleton
V A Stapleton - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Opinion

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ROOTS AND SHOOTS

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by way of discussions with the trustees and from our commercial knowledge and experience in the charitable sector. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011 and data protection, employment and health and safety legislation.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, and the company's external advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the and trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sara Brown (Senior Statutory Auditor)
for and on behalf of Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

Date: 27 February 2024

ROOTS AND SHOOTS

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	79	1,065,821	1,065,900	1,007,716
Charitable activities	6				
Charitable activities		-	2,760	2,760	2,218
Other trading activities	4	101,984	183,012	284,996	241,853
Investment income	5	560	2,266	2,826	134
Total		102,623	1,253,859	1,356,482	1,251,921
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		14,033	1,193,723	1,207,756	1,092,309
Other		-	32,760	32,760	32,760
Total		14,033	1,226,483	1,240,516	1,125,069
NET INCOME		88,590	27,376	115,966	126,852
RECONCILIATION OF FUNDS					
Total funds brought forward		291,312	1,038,492	1,329,804	1,202,952
TOTAL FUNDS CARRIED FORWARD		379,902	1,065,868	1,445,770	1,329,804

The notes form part of these financial statements

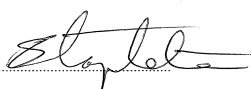
ROOTS AND SHOOTS

BALANCE SHEET 31 August 2023

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	13	-	812,072	812,072	855,286
CURRENT ASSETS					
Debtors	14	-	69,385	69,385	33,770
Cash at bank and in hand		379,902	217,424	597,326	461,453
		<u>379,902</u>	<u>286,809</u>	<u>666,711</u>	<u>495,223</u>
CREDITORS					
Amounts falling due within one year	15	-	(33,013)	(33,013)	(20,705)
NET CURRENT ASSETS		<u>379,902</u>	<u>253,796</u>	<u>633,698</u>	<u>474,518</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>379,902</u>	<u>1,065,868</u>	<u>1,445,770</u>	<u>1,329,804</u>
NET ASSETS		<u>379,902</u>	<u>1,065,868</u>	<u>1,445,770</u>	<u>1,329,804</u>
FUNDS	16				
Unrestricted funds				379,902	291,312
Restricted funds				1,065,868	1,038,492
TOTAL FUNDS				<u>1,445,770</u>	<u>1,329,804</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 February 2024..... and were signed on its behalf by:

V. 

V A Stapleton - Trustee

ROOTS AND SHOOTS

CASH FLOW STATEMENT
for the Year Ended 31 August 2023

	Notes	31.8.23 £	31.8.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>145,363</u>	<u>194,194</u>
Net cash provided by operating activities		<u>145,363</u>	<u>194,194</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(12,316)</u>	<u>(41,505)</u>
Interest received		<u>2,826</u>	<u>134</u>
Net cash used in investing activities		<u>(9,490)</u>	<u>(41,371)</u>
 Change in cash and cash equivalents in the reporting period		<u>135,873</u>	<u>152,823</u>
Cash and cash equivalents at the beginning of the reporting period		<u>461,453</u>	<u>308,630</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>597,326</u></u>	<u><u>461,453</u></u>

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 August 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.8.23	31.8.22	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	115,966	126,852	
Adjustments for:			
Depreciation charges	55,531	48,321	
Interest received	(2,826)	(134)	
(Increase)/decrease in debtors	(35,616)	31,445	
Increase/(decrease) in creditors	12,308	(12,290)	
	145,363	194,194	
Net cash provided by operations			
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.9.22	Cash flow	At 31.8.23
	£	£	£
Net cash			
Cash at bank and in hand	461,453	135,873	597,326
	461,453	135,873	597,326
Total	461,453	135,873	597,326

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from Hall hire and other events is recognised as earned on the basis of when the service is provided.

Income from charitable activities includes income recognised as earned where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line from date of acquisition
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Where the recoverable amount of a tangible asset is found to be below its net book value the asset is written down to its recoverable amount and the loss in impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. In the year, the charity currently has no tangible fixed assets to which impairment provisions apply.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES - continued

Financial instruments

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Legacy Income

Legacy income is recognised in the accounts when it is probable it will be remitted to the charity and can be measured reliably.

Key sources of estimation uncertainty

The estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation rate of Freehold Property

The trustees adopt a 50 year straight line depreciation policy on the buildings in which they occupy. Due to the nature of the buildings use and location the depreciation rate adopted reflects the general wear and tear of the building over time.

3. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Donations	43,412	16,610
Grants	1,022,488	991,106
	<u>1,065,900</u>	<u>1,007,716</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

3. DONATIONS AND LEGACIES - continued

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

	31.8.23	31.8.22
	£	£
Education and Skills Funding Agency	498,504	423,581
High Needs Funding - Lambeth SEN	290,024	286,719
High Needs Funding - London Borough Merton	9,550	12,721
High Needs Funding - Southwark Council	111,797	151,632
High Needs Funding - Wandsworth Council	58,630	79,448
High Needs Funding - Westminster Council	14,525	12,905
High Needs Funding - Lewisham Council	21,033	9,848
High Needs Funding - Bromley	-	10,258
High Needs Funding - Royal Borough Greenwich	-	3,994
High Needs Funding - Tower Hamlets	18,425	-
	<u>1,022,488</u>	<u>991,106</u>

4. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Hall hire	78,381	60,192
School links & study programme	206,615	181,661
	<u>284,996</u>	<u>241,853</u>

5. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	2,826	134
	<u>2,826</u>	<u>134</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	31.8.23	31.8.22
	£	£
Sales	2,760	2,218
Activity		
Charitable activities		
	<u>2,760</u>	<u>2,218</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	<u>48,379</u>	<u>1,159,377</u>	<u>1,207,756</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Charitable activities	<u>1,132,141</u>	<u>27,236</u>	<u>1,159,377</u>

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

	31.8.23 Charitable activities £	31.8.22 Total activities £
Wages	578,418	359,567
Social security	44,709	29,291
Pensions	12,156	8,122
Premises costs	85,301	95,371
Insurance	14,201	16,771
Light and heat	27,298	9,644
Telephone and internet	3,918	3,759
Printing, postage & stationery	13,725	9,513
Sundries	-	30
Bank charges	419	678
Staff training	705	4,446
Staff travel	8,283	8,035
Computer costs	16,313	6,776
Motor expenses	809	418
Education & Certs	20,926	21,566
CRB checks	1,032	942
Trustee expenses	2,757	330
Cleaning	4,517	10,175
Student expenses	5,546	6,036
Membership & registration fees	198	185
Support staff	251,022	393,482
Legal and professional	3,637	4,213
Data management	4,000	12,000
Security and health & safety	3,049	2,104
Donations paid	-	10
Marketing Costs	5,279	-
HR	1,152	-
Depreciation of tangible fixed assets	22,771	15,561
Auditors' remuneration	3,600	3,600
Accountancy fees	23,636	17,493
	<u>1,159,377</u>	<u>1,040,118</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

9. NET INCOME/(EXPENDITURE)

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

	31.8.23	31.8.22
	£	£
Auditors' remuneration	3,600	3,600
Depreciation - owned assets	55,530	48,321
	<u>55,530</u>	<u>48,321</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were trustee's expenses of £2,757 paid during the year ended 31 August 2023 (2022: £330).

11. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	578,418	359,567
Social security costs	44,709	29,291
Other pension costs	12,156	8,122
	<u>635,283</u>	<u>396,980</u>

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

	31.8.23	31.8.22
	1	1
Management	5	5
Administration	21	9
Project workers	<u>27</u>	<u>15</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,007,716	1,007,716
Charitable activities			
Charitable activities	-	2,218	2,218
Other trading activities	89,184	152,669	241,853
Investment income	30	104	134
Total	<u>89,214</u>	<u>1,162,707</u>	<u>1,251,921</u>

EXPENDITURE ON

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	3,243	1,089,066	1,092,309
Other	-	32,760	32,760
Total	3,243	1,121,826	1,125,069
NET INCOME	85,971	40,881	126,852
RECONCILIATION OF FUNDS			
Total funds brought forward	205,341	997,611	1,202,952
TOTAL FUNDS CARRIED FORWARD	291,312	1,038,492	1,329,804

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2022	1,747,996	2,495	230,741
Additions	-	-	2,559
At 31 August 2023	1,747,996	2,495	233,300
DEPRECIATION			
At 1 September 2022	971,479	416	167,963
Charge for year	32,760	519	16,334
At 31 August 2023	1,004,239	935	184,297
NET BOOK VALUE			
At 31 August 2023	743,757	1,560	49,003
At 31 August 2022	776,517	2,079	62,778

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2022	26,000	81,228	2,088,460
Additions	-	9,757	12,316
At 31 August 2023	26,000	90,985	2,100,776
DEPRECIATION			
At 1 September 2022	25,895	67,421	1,233,174
Charge for year	26	5,891	55,530
At 31 August 2023	25,921	73,312	1,288,704
NET BOOK VALUE			
At 31 August 2023	79	17,673	812,072
At 31 August 2022	105	13,807	855,286

Included in cost or valuation of land and buildings is freehold land of £110,000 (2022 - £110,000) which is not depreciated.

The freehold property is subject to a legal charge. No disposition of the property is to be registered without written consent of the National Lottery Charities Board.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade debtors	58,770	27,440
Other debtors	5,133	-
Prepayments	5,482	6,330
	69,385	33,770

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade creditors	19,584	13,510
Other creditors	2,623	1,555
Accruals	10,806	5,640
	33,013	20,705

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

16. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	271,312	88,590	359,902
Planned maintenance and facilities management costs	20,000	-	20,000
	<u>291,312</u>	<u>88,590</u>	<u>379,902</u>
Restricted funds			
Education	161,475	39,004	200,479
Hall and freehold property fund	776,517	(32,760)	743,757
Training activities	100,000	-	100,000
Gardening classroom	500	21,132	21,632
	<u>1,038,492</u>	<u>27,376</u>	<u>1,065,868</u>
TOTAL FUNDS	<u>1,329,804</u>	<u>115,966</u>	<u>1,445,770</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,623	(14,033)	88,590
Restricted funds			
Education	1,232,727	(1,193,723)	39,004
Hall and freehold property fund	-	(32,760)	(32,760)
Gardening classroom	21,132	-	21,132
	<u>1,253,859</u>	<u>(1,226,483)</u>	<u>27,376</u>
TOTAL FUNDS	<u>1,356,482</u>	<u>(1,240,516)</u>	<u>115,966</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	185,341	85,971	271,312
Planned maintenance and facilities management costs	20,000	-	20,000
	<u>205,341</u>	<u>85,971</u>	<u>291,312</u>
Restricted funds			
Education	88,334	73,141	161,475
Hall and freehold property fund	809,277	(32,760)	776,517
Training activities	100,000	-	100,000
Gardening classroom	-	500	500
	<u>997,611</u>	<u>40,881</u>	<u>1,038,492</u>
TOTAL FUNDS	<u>1,202,952</u>	<u>126,852</u>	<u>1,329,804</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,214	(3,243)	85,971
Restricted funds			
Education	1,162,207	(1,089,066)	73,141
Hall and freehold property fund	-	(32,760)	(32,760)
Gardening classroom	500	-	500
	<u>1,162,707</u>	<u>(1,121,826)</u>	<u>40,881</u>
TOTAL FUNDS	<u>1,251,921</u>	<u>(1,125,069)</u>	<u>126,852</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2023

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	185,341	174,561	359,902
Planned maintenance and facilities management costs	20,000	-	20,000
	<u>205,341</u>	<u>174,561</u>	<u>379,902</u>
Restricted funds			
Education	88,334	112,145	200,479
Hall and freehold property fund	809,277	(65,520)	743,757
Training activities	100,000	-	100,000
Gardening classroom	-	21,632	21,632
	<u>997,611</u>	<u>68,257</u>	<u>1,065,868</u>
TOTAL FUNDS	<u><u>1,202,952</u></u>	<u><u>242,818</u></u>	<u><u>1,445,770</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,837	(17,276)	174,561
Restricted funds			
Education	2,394,934	(2,282,789)	112,145
Hall and freehold property fund	-	(65,520)	(65,520)
Gardening classroom	21,632	-	21,632
	<u>2,416,566</u>	<u>(2,348,309)</u>	<u>68,257</u>
TOTAL FUNDS	<u><u>2,608,403</u></u>	<u><u>(2,365,585)</u></u>	<u><u>242,818</u></u>

The trustees have set aside a sum of £100,000 to cover and safeguard training activities in case of unforeseen delays or problems with government funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

ROOTS AND SHOOTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,412	16,610
Grants	1,022,488	991,106
	1,065,900	1,007,716
Other trading activities		
Hall hire	78,381	60,192
School links & study programme	206,615	181,661
	284,996	241,853
Investment income		
Deposit account interest	2,826	134
Charitable activities		
Sales	2,760	2,218
Total incoming resources	1,356,482	1,251,921
EXPENDITURE		
Charitable activities		
Horticultural expenditure	22,211	23,025
Shop purchases	-	82
Equipment purchases	10,621	7,556
Hall hire catering costs	15,547	21,528
	48,379	52,191
Other		
Freehold property	32,760	32,760
Support costs		
Other		
Wages	578,418	359,567
Social security	44,709	29,291
Pensions	12,156	8,122
Premises costs	85,301	95,371
Insurance	14,201	16,771
Light and heat	27,298	9,644
Telephone and internet	3,918	3,759
Printing, postage & stationery	13,725	9,513
Sundries	-	30
Bank charges	419	678
Carried forward	780,145	532,746

This page does not form part of the statutory financial statements

ROOTS AND SHOOTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
Other		
Brought forward	780,145	532,746
Staff training	705	4,446
Staff travel	8,283	8,035
Computer costs	16,313	6,776
Motor expenses	809	418
Education & Certs	20,926	21,566
CRB checks	1,032	942
Trustee expenses	2,757	330
Cleaning	4,517	10,175
Student expenses	5,546	6,036
Membership & registration fees	198	185
Support staff	251,022	393,482
Legal and professional	3,637	4,213
Data management	4,000	12,000
Security and health & safety	3,049	2,104
Donations paid	-	10
Marketing Costs	5,279	-
HR	1,152	-
Depreciation of tangible fixed assets	22,771	15,561
	1,132,141	1,019,025
Governance costs		
Auditors' remuneration	3,600	3,600
Accountancy fees	23,636	17,493
	27,236	21,093
Total resources expended	1,240,516	1,125,069
Net income	115,966	126,852

This page does not form part of the statutory financial statements

ROOTS AND SHOOTS

England & Wales - Charity number 1064070

Accounts

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022
FOR
ROOTS AND SHOOTS

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

ROOTS AND SHOOTS

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ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education for the public benefit by the provision of training and education to young people with learning difficulties and/or emotional and behavioural problems and to promote for the benefit of the public and to advance the education of the public in the conservation protection and improvement of the physical and natural environment.

The charity seeks to achieve its charitable aims by providing:

- Education and training in horticultural and conservation for young people with learning difficulties, social and emotional problems, to help them find and keep employment
- Environmental education for the whole community and for the enrichment of the biodiversity of the local area

Public benefit

The Trustees confirm they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Roots and Shoots provides vocational training for young people with learning, behavioural and emotional difficulties which includes support to improve functional skills and personal development alongside practical skills in areas including Horticulture and Retail.

We also provide environmental education to schools and the local community and use the assets and resources of the charity to promote a sustainable environment and for the benefit of the public. The charity is located in an inner city area where many local residents and schoolchildren live on large social housing estates and do not have access to the natural world. We aim to redress this imbalance by working with schools and the wider community and encourage access to and use of the Wildlife Garden, neighbouring land and the charity's resources and expertise.

ROOTS AND SHOOTS
REPORT OF THE TRUSTEES
for the Year Ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

Following the 'covid years', Roots and Shoots has received a substantial increase in applications for our Study Programme for SEN students, and we are now able to support up to 45 young people. This year we over-performed our government funded contract through student attendance and achievement, with student attendance averaging 93%. This big achievement shows the dedication and hard work of both staff and students, and it means that we can make an even bigger difference in our students' lives. Due to our over-achievement, we received additional income from the ESFA which has enabled us to make new improvements to our educational facilities.

Current ongoing projects include securing core funding for an extension to our oak Apple Barn which will be transformed into a gardening classroom for our students by the end of summer 2023, and will also entail the surrounding training area to be improved for use.

In the current year, the Trustees have specifically considered, in addition to other direct and indirect risks, IT security, the impact of the operations and financial reporting systems and the safeguards in place. This year we have further updated and developed our internal IT systems and internal data management to better support our educational activities, as well as updated our data protection policies and procedures, and hired a new Administrator to support the education and admin teams to support these endeavours. Our new website is also due to go 'live' by the end of Spring 2023, which will enable our charity to show both past and present achievements, and to enable even better communication with prospective students and our community.

Work placements on both our Study Programme and Pre-Supported Internship Programme have been successful with our students, who now have a much wider range of work experience tasters with supportive local employers, organised by our Careers team. Working with employers in the local community gives our students the opportunity to implement the skills they have learnt at Roots and Shoots, and apply them to real situations. This gives our students an improved understanding of the 'world of work', further enhancing their confidence and self assurance and leading to new job opportunities.

Our charity continues to provide a School Links service for groups from six local special schools, who come to our site for bespoke environmental and educational activities for their curriculum enrichment on a weekly basis.

We have further improved the meeting room facilities on site for the benefit of our venue hire clients from charities and 'not for profit' organisations. All income from this activity contributes towards ongoing site maintenance and the smooth running of the organisation.

Post-covid we have begun to reconnect with our local community with a very successful large environmental event 'Roots and Shoots Goes Wild!' with over 500 local visitors. Together with our volunteers we have continued to develop and replant our Wild Garden and other garden areas to improve biodiversity which also benefits our local area. This coming year we will begin collaborative projects including 'The Butterfly Conservation Trust', 'Bug Life' as well as the Horniman Museum to demonstrate how local communities can positively support the environment.

Plans for the Future

This coming year we will begin collaborative projects with the Butterfly Conservation Trust to raise awareness and how local communities can support butterfly and moth populations in the local area.

FINANCIAL REVIEW

Reserves policy

The charity's free reserves as at 31 August 2022 were £291,312 (31 August 2021: £205,341). The trustees set aside a sum of £100,000 to cover and safeguard the costs of its core training activities in case of unforeseen delays or problems with government and other funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

Roots and Shoots has a clearly defined structure comprising a board of trustees and a finance and general purpose sub committee. This governing body has responsibility for the overall management, strategic direction and policy of the charity.

The day to day responsibility for the provision of services, administration, operational functions, fundraising and development of the organisation is the responsibility of the Roots and Shoots Company Secretary.

Induction and training of new trustees

Trustees are appointed by the Board and serve for three years after which they may be reappointed. Potential trustees are invited to submit a CV to the Board and to meet with the Director, Chair and other trustees as necessary. They are provided with information on the charity and a copy of the annual accounts. Trustees' interests are recorded on appointment and updated annually. Any likely conflict of interest is declared at the start of each meeting, recorded in the minutes and if applicable the trustee would not participate in the decision.

Risk management

The trustees have a duty to review and identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have established a risk register which is reviewed on an annual basis and monitored at their quarterly management meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03400781 (England and Wales)

Registered Charity number

1064070

Registered office

Walnut Tree Walk
Kennington
London
SE11 6DN

Trustees

G G Cocking
D Coghlan
G King
M L Macdonald
A M Mitchell
V A Stapleton
J Thomson
V Willmott

Company Secretary

L M Philips

Auditors

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Roots and Shoots for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Kings CAP Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23rd FEBRUARY 2023 and signed on its behalf by:



V A Stapleton - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Opinion

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by way of discussions with the trustees and from our commercial knowledge and experience in the charitable sector. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011 and data protection, employment and health and safety legislation.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, and the company's external advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kings

Sara Brown (Senior Statutory Auditor)
for and on behalf of Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

Date: 13 March 2023

ROOTS AND SHOOTS

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	1,007,716	1,007,716	870,025
Charitable activities	6				
Charitable activities		-	2,218	2,218	676
Other trading activities	4	89,184	152,669	241,853	112,166
Investment income	5	30	104	134	13
Total		<u>89,214</u>	<u>1,162,707</u>	<u>1,251,921</u>	<u>982,880</u>
EXPENDITURE ON					
Charitable activities	7				
Hall hire		-	-	-	415
Charitable activities		3,243	1,089,066	1,092,309	927,838
Other		-	32,760	32,760	32,760
Total		<u>3,243</u>	<u>1,121,826</u>	<u>1,125,069</u>	<u>961,013</u>
NET INCOME		85,971	40,881	126,852	21,867
RECONCILIATION OF FUNDS					
Total funds brought forward		205,341	997,611	1,202,952	1,181,085
TOTAL FUNDS CARRIED FORWARD		<u><u>291,312</u></u>	<u><u>1,038,492</u></u>	<u><u>1,329,804</u></u>	<u><u>1,202,952</u></u>

The notes form part of these financial statements

ROOTS AND SHOOTS

BALANCE SHEET

31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Tangible assets	13	-	855,286	855,286	862,102
CURRENT ASSETS					
Debtors	14	-	33,770	33,770	65,215
Cash at bank		291,312	170,141	461,453	308,630
		<u>291,312</u>	<u>203,911</u>	<u>495,223</u>	<u>373,845</u>
CREDITORS					
Amounts falling due within one year	15	-	(20,705)	(20,705)	(32,995)
NET CURRENT ASSETS		<u>291,312</u>	<u>183,206</u>	<u>474,518</u>	<u>340,850</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>291,312</u>	<u>1,038,492</u>	<u>1,329,804</u>	<u>1,202,952</u>
NET ASSETS		<u>291,312</u>	<u>1,038,492</u>	<u>1,329,804</u>	<u>1,202,952</u>
FUNDS	16				
Unrestricted funds				291,312	205,341
Restricted funds				<u>1,038,492</u>	<u>997,611</u>
TOTAL FUNDS				<u>1,329,804</u>	<u>1,202,952</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd FEBRUARY 2023 and were signed on its behalf by:

V. A. Stapleton

V A Stapleton - Trustee

ROOTS AND SHOOTS

CASH FLOW STATEMENT
for the Year Ended 31 August 2022

	Notes	31.8.22 £	31.8.21 £
Cash flows from operating activities			
Cash generated from operations	1	194,194	28,052
Net cash provided by operating activities		194,194	28,052
Cash flows from investing activities			
Purchase of tangible fixed assets		(41,505)	(11,811)
Interest received		134	13
Net cash used in investing activities		(41,371)	(11,798)
Change in cash and cash equivalents in the reporting period		152,823	16,254
Cash and cash equivalents at the beginning of the reporting period		308,630	292,376
Cash and cash equivalents at the end of the reporting period		461,453	308,630

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 August 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		
	31.8.22	31.8.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	126,852	21,867
Adjustments for:		
Depreciation charges	48,321	48,245
Interest received	(134)	(13)
Decrease/(increase) in debtors	31,445	(15,591)
Decrease in creditors	(12,290)	(26,456)
Net cash provided by operations	194,194	28,052

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21	Cash flow	At 31.8.22
	£	£	£
Net cash			
Cash at bank	308,630	152,823	461,453
	308,630	152,823	461,453
Total	308,630	152,823	461,453

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from Hall hire and other events is recognised as earned on the basis of when the service is provided.

Income from charitable activities includes income recognised as earned where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line from date of acquisition
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Where the recoverable amount of a tangible asset is found to be below its net book value the asset is written down to its recoverable amount and the loss in impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. In the year, the charity currently has no tangible fixed assets to which impairment provisions apply.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2022**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2022

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Legacy Income

Legacy income is recognised in the accounts when it is probable it will be remitted to the charity and can be measured reliably.

Key sources of estimation uncertainty

The estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation rate of Freehold Property

The trustees adopt a 50 year straight line depreciation policy on the buildings in which they occupy. Due to the nature of the buildings use and location the depreciation rate adopted reflects the general wear and tear of the building over time.

3. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Donations	16,610	34,452
Legacies	-	62,487
Grants	991,106	773,086
	<u>1,007,716</u>	<u>870,025</u>

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

	31.8.22	31.8.21
	£	£
Education and Skills Funding Agency	423,581	342,699
High Needs Funding - Lambeth SEN	286,719	153,862
High Needs Funding - London Borough Merton	12,721	-
High Needs Funding - Southwark Council	151,632	148,701
High Needs Funding - Wandsworth Council	79,448	34,643
High Needs Funding - Westminster Council	12,905	-
High Needs Funding - Lewisham Council	9,848	8,449
High Needs Funding - Croydon Council	-	9,859
High Needs Funding - Bromley	10,258	11,748
High Needs Funding - Royal Borough Greenwich	3,994	17,225
City of London (Bridge House)	-	40,900
City of London	-	5,000
	<u>991,106</u>	<u>773,086</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2022

4. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Hall hire	60,192	16,411
School links & study programme	181,661	95,755
	<u>241,853</u>	<u>112,166</u>

5. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	<u>134</u>	<u>13</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.8.22	31.8.21
		£	£
Sales	Charitable activities	<u>2,218</u>	<u>676</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activities	<u>52,191</u>	<u>1,040,118</u>	<u>1,092,309</u>

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Charitable activities	<u>1,019,025</u>	<u>21,093</u>	<u>1,040,118</u>

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

	31.8.22	31.8.21
	Charitable activities	Total activities
	£	£
Wages	359,567	315,714
Social security	29,291	24,900
Pensions	8,122	7,102
Premises costs	95,371	67,064
Insurance	16,771	16,351
Light and heat	9,644	9,355
Telephone and internet	3,759	2,669
Printing, postage & stationery	9,513	9,235
Sundries	30	214
Bank charges	678	735
Staff training	4,446	2,204
Staff travel	8,035	9,390
Computer costs	<u>6,776</u>	<u>14,479</u>
Carried forward	552,003	479,412

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2022

8. SUPPORT COSTS - continued

	31.8.22	31.8.21
	Charitable	Total
	activities	activities
	£	£
Brought forward	552,003	479,412
Motor expenses	418	1,110
Education & Certs	21,566	8,709
CRB checks	942	1,698
Trustee expenses	330	-
Cleaning	10,175	13,301
Student expenses	6,036	7,490
Membership & registration fees	185	267
Support staff	393,482	323,556
Legal and professional	4,213	7,741
Data management	12,000	8,240
Security and health & safety	2,104	3,311
Donations paid	10	5,200
Depreciation of tangible fixed assets	15,561	15,485
Auditors' remuneration	3,600	4,200
Accountancy fees	17,493	14,808
	<u>1,040,118</u>	<u>894,528</u>

9. NET INCOME/(EXPENDITURE)

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

	31.8.22	31.8.21
	£	£
Auditors' remuneration	3,600	4,200
Depreciation - owned assets	<u>48,321</u>	<u>48,245</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were trustee's expenses of £330 paid during the year ended 31 August 2022 (2021: £nil).

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2022**

11. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	359,567	315,714
Social security costs	29,291	24,900
Other pension costs	8,122	7,102
	396,980	347,716

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

	31.8.22	31.8.21
Management	1	1
Administration	5	4
Project workers	9	8
	15	13

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	870,025	870,025
Charitable activities			
Charitable activities	-	676	676
Other trading activities	19,446	92,720	112,166
Investment income	1	12	13
Total	19,447	963,433	982,880
EXPENDITURE ON			
Charitable activities			
Hall hire	415	-	415
Charitable activities	-	927,838	927,838
Other	-	32,760	32,760
Total	415	960,598	961,013
NET INCOME	19,032	2,835	21,867
RECONCILIATION OF FUNDS			
Total funds brought forward	186,309	994,776	1,181,085
TOTAL FUNDS CARRIED FORWARD	205,341	997,611	1,202,952

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2022

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2021	1,747,996	-	191,731
Additions	-	2,495	39,010
At 31 August 2022	1,747,996	2,495	230,741
DEPRECIATION			
At 1 September 2021	938,719	-	157,455
Charge for year	32,760	416	10,508
At 31 August 2022	971,479	416	167,963
NET BOOK VALUE			
At 31 August 2022	776,517	2,079	62,778
At 31 August 2021	809,277	-	34,276
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2021	26,000	81,228	2,046,955
Additions	-	-	41,505
At 31 August 2022	26,000	81,228	2,088,460
DEPRECIATION			
At 1 September 2021	25,860	62,819	1,184,853
Charge for year	35	4,602	48,321
At 31 August 2022	25,895	67,421	1,233,174
NET BOOK VALUE			
At 31 August 2022	105	13,807	855,286
At 31 August 2021	140	18,409	862,102

Included in cost or valuation of land and buildings is freehold land of £110,000 (2021 - £110,000) which is not depreciated.

The freehold property is subject to a legal charge. No disposition of the property is to be registered without written consent of the National Lottery Charities Board.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.8.22	31.8.21
£	£
Trade debtors	48,964
Other debtors	3,879
Prepayments	12,372
<u>33,770</u>	<u>65,215</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.8.22	31.8.21
£	£
Trade creditors	20,069
Other creditors	1,398
Accruals	11,528
<u>20,705</u>	<u>32,995</u>

16. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	185,341	85,971	271,312
Planned maintenance and facilities management costs	20,000	-	20,000
	<u>205,341</u>	<u>85,971</u>	<u>291,312</u>
Restricted funds			
Education	88,334	73,141	161,475
Hall and freehold property fund	809,277	(32,760)	776,517
Training activities	100,000	-	100,000
Gardening classroom	-	500	500
	<u>997,611</u>	<u>40,881</u>	<u>1,038,492</u>
TOTAL FUNDS	<u>1,202,952</u>	<u>126,852</u>	<u>1,329,804</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,214	(3,243)	85,971
Restricted funds			
Education	1,162,207	(1,089,066)	73,141
Hall and freehold property fund	-	(32,760)	(32,760)
Gardening classroom	500	-	500
	<u>1,162,707</u>	<u>(1,121,826)</u>	<u>40,881</u>
TOTAL FUNDS	<u>1,251,921</u>	<u>(1,125,069)</u>	<u>126,852</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	166,309	19,032	-	185,341
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>186,309</u>	<u>19,032</u>	<u>-</u>	<u>205,341</u>
Restricted funds				
Education	152,739	35,595	(100,000)	88,334
Hall and freehold property fund	842,037	(32,760)	-	809,277
Training activities	-	-	100,000	100,000
	<u>994,776</u>	<u>2,835</u>	<u>-</u>	<u>997,611</u>
TOTAL FUNDS	<u>1,181,085</u>	<u>21,867</u>	<u>-</u>	<u>1,202,952</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,447	(415)	19,032
Restricted funds			
Education	963,433	(927,838)	35,595
Hall and freehold property fund	-	(32,760)	(32,760)
	<u>963,433</u>	<u>(960,598)</u>	<u>2,835</u>
TOTAL FUNDS	<u>982,880</u>	<u>(961,013)</u>	<u>21,867</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	166,309	105,003	-	271,312
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>186,309</u>	<u>105,003</u>	<u>-</u>	<u>291,312</u>
Restricted funds				
Education	152,739	108,736	(100,000)	161,475
Hall and freehold property fund	842,037	(65,520)	-	776,517
Training activities	-	-	100,000	100,000
Gardening classroom	-	500	-	500
	<u>994,776</u>	<u>43,716</u>	<u>-</u>	<u>1,038,492</u>
TOTAL FUNDS	<u>1,181,085</u>	<u>148,719</u>	<u>-</u>	<u>1,329,804</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,661	(3,658)	105,003
Restricted funds			
Education	2,125,640	(2,016,904)	108,736
Hall and freehold property fund	-	(65,520)	(65,520)
Gardening classroom	500	-	500
	<u>2,126,140</u>	<u>(2,082,424)</u>	<u>43,716</u>
TOTAL FUNDS	<u>2,234,801</u>	<u>(2,086,082)</u>	<u>148,719</u>

The trustees have set aside a sum of £100,000 to cover and safeguard training activities in case of unforeseen delays or problems with government funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2022

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

ROOTS AND SHOOTS

England & Wales - Charity number 1064070

Accounts

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

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021
FOR
ROOTS AND SHOOTS

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

ROOTS AND SHOOTS

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ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education for the public benefit by the provision of training and education to young people with learning difficulties and/or emotional and behavioural problems and to promote for the benefit of the public and to advance the education of the public in the conservation protection and improvement of the physical and natural environment.

The charity seeks to achieve its charitable aims by providing:

- Education and training in horticultural and conservation for young people with learning difficulties, social and emotional problems, to help them find and keep employment
- Environmental education for the whole community and for the enrichment of the biodiversity of the local area

Public benefit

The Trustees confirm they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Roots and Shoots provides vocational training for young people with learning, behavioural and emotional difficulties which includes support to improve functional skills and personal development alongside practical skills in areas including Horticulture and Retail.

We also provide environmental education to schools and the local community and use the assets and resources of the charity to promote a sustainable environment and for the benefit of the public. The charity is located in an inner city area where many local residents and schoolchildren live on large social housing estates and do not have access to the natural world. We aim to redress this imbalance by working with schools and the wider community and encourage access to and use of the Wildlife Garden, neighbouring land and the charity's resources and expertise.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

This was another difficult year due to the pandemic and many obstacles had to be overcome to safely deliver our educational programme to our young people. During the subsequent lockdowns staff taught students over 'zoom' as well as by keeping close contact by phone, email etc to ensure their well-being.

As soon as it was relatively safe for their return in May 2021 (as instructed by the Department of Education) safety measures were taken including rigorous cleaning practices which were maintained to minimise possible infection. Despite the many difficulties, we met all our targets and educational outcomes for our young people.

A severe leak in the roof of the coach house, resulted in extensive damage to the property, these meeting rooms are used for venue hire, (suspended during the pandemic). Funding was given by the National Lottery's covid support programme for these very necessary repairs to the roof etc. On further investigation, further extensive remedial work was needed due to correct unseen damage. The trustees felt it was prudent to spend the funds required to ensure the building was of a good standard as a future asset for the charity, this work has now been completed.

This year the kitchen was also refitted to bring it up to a high standard, a local benefactor gave funds to purchase a new freezer and fridge. We were also awarded five stars by Lambeth's environmental inspector for food hygiene.

Due to the ongoing pandemic no public events were organised due to safety concerns. As there was no replacement member of staff recruited to oversee the City Bridge Trust funded environmental programme due to the site being closed to the public. Some of this funding was used to refurbish and replant the Wildlife Garden that had become very overgrown and unsuitable for educational purposes. Work was carried out during the year by key staff and local volunteers overseen by the Director. We are very grateful to City Bridge Trust, this has enabled Roots and Shoots to develop a refurbished and sustainable educational garden, that will provide long term benefits for the London wide community and enhance local biodiversity.

Plans for the Future

Going forward we anticipate having all our student places filled for our education programme in the next academic year and look forward further developing a new environmental education department as we celebrate in 2022 our 40th anniversary.

FINANCIAL REVIEW

Reserves policy

The charity's free reserves as at 31 August 2021 were £205,341 (31 August 2020: £186,309). The trustees set aside a sum of £100,000 to cover and safeguard the costs of its core training activities in case of unforeseen delays or problems with government and other funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

Roots and Shoots has a clearly defined structure comprising a board of trustees and a finance and general purpose sub committee. This governing body has responsibility for the overall management, strategic direction and policy of the charity.

The day to day responsibility for the provision of services, administration, operational functions, fundraising and development of the organisation is the responsibility of the Roots and Shoots Company Secretary.

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES **for the Year Ended 31 August 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are appointed by the Board and serve for three years after which they may be reappointed. Potential trustees are invited to submit a CV to the Board and to meet with the Director, Chair and other trustees as necessary. They are provided with information on the charity and a copy of the annual accounts. Trustees' interests are recorded on appointment and updated annually. Any likely conflict of interest is declared at the start of each meeting, recorded in the minutes and if applicable the trustee would not participate in the decision.

Risk management

The trustees have a duty to review and identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have established a risk register which is reviewed on an annual basis and monitored at their quarterly management meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03400781 (England and Wales)

Registered Charity number

1064070

Registered office

Walnut Tree Walk
Kennington
London
SE11 6DN

Trustees

G G Cocking
D Coghlan
G King
M L Macdonald
A M Mitchell
V A Stapleton
J Thomson
V Willmott

Company Secretary

L M Philips

Auditors

Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Roots and Shoots for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

ROOTS AND SHOOTS

REPORT OF THE TRUSTEES for the Year Ended 31 August 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Kings CAP Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17/2/22 and signed on its behalf by:


.....
V A Stapleton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ROOTS AND SHOOTS

Opinion

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by way of discussions with the trustees and from our commercial knowledge and experience in the charitable sector. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011 and data protection, employment and health and safety legislation.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed analytical procedures to identify and unusual or unexpected relationships; tested journal entries to identify unusual transactions assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, and the company's external advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ROOTS AND SHOOTS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sara Brown (Senior Statutory Auditor)
for and on behalf of Kings CAP Ltd
Statutory Auditor
4 Grovelands
Boundary Way
Hemel Hempstead
Hertfordshire
HP2 7TE

Date: 16 May 2022

ROOTS AND SHOOTS

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2021

	Notes	Unrestricted funds £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	870,025	870,025	827,050
Charitable activities	6	-	676	676	5,340
Charitable activities		-	676	676	5,340
Other trading activities	4	19,446	92,720	112,166	196,114
Investment income	5	1	12	13	90
Other income		-	-	-	462
Total		19,447	963,433	982,880	1,029,056
EXPENDITURE ON					
Charitable activities	7	415	-	415	40,957
Hall hire		415	-	415	40,957
Charitable activities		-	927,838	927,838	970,975
Other		-	32,760	32,760	32,760
Total		415	960,598	961,013	1,044,692
NET INCOME/(EXPENDITURE)		19,032	2,835	21,867	(15,636)
RECONCILIATION OF FUNDS					
Total funds brought forward		186,309	994,776	1,181,085	1,196,721
TOTAL FUNDS CARRIED FORWARD		205,341	997,611	1,202,952	1,181,085

The notes form part of these financial statements

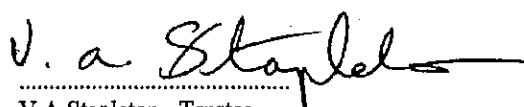
ROOTS AND SHOOTS

BALANCE SHEET **31 August 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
FIXED ASSETS					
Tangible assets	13	-	862,102	862,102	898,536
CURRENT ASSETS					
Debtors	14	3,879	61,336	65,215	49,624
Cash at bank		205,341	103,289	308,630	292,376
		<u>209,220</u>	<u>164,625</u>	<u>373,845</u>	<u>342,000</u>
CREDITORS					
Amounts falling due within one year	15	(3,879)	(29,116)	(32,995)	(59,451)
NET CURRENT ASSETS		<u>205,341</u>	<u>135,509</u>	<u>340,850</u>	<u>282,549</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>205,341</u>	<u>997,611</u>	<u>1,202,952</u>	<u>1,181,085</u>
NET ASSETS		<u>205,341</u>	<u>997,611</u>	<u>1,202,952</u>	<u>1,181,085</u>
FUNDS	16				
Unrestricted funds				205,341	186,309
Restricted funds				997,611	994,776
TOTAL FUNDS				<u>1,202,952</u>	<u>1,181,085</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 February 2022 and were signed on its behalf by:


V A Stapleton - Trustee

ROOTS AND SHOOTS

CASH FLOW STATEMENT
for the Year Ended 31 August 2021

	Notes	31.8.21 £	31.8.20 £
Cash flows from operating activities			
Cash generated from operations	1	28,052	132,224
Net cash provided by operating activities		28,052	132,224
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,811)	(54,323)
Interest received		13	90
Net cash used in investing activities		(11,798)	(54,233)
Change in cash and cash equivalents in the reporting period		16,254	77,991
Cash and cash equivalents at the beginning of the reporting period		292,376	214,385
Cash and cash equivalents at the end of the reporting period		308,630	292,376

The notes form part of these financial statements

ROOTS AND SHOOTS

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 August 2021

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

	31.8.21	31.8.20
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	21,867	(15,636)
Adjustments for:		
Depreciation charges	48,245	41,494
Interest received	(13)	(90)
(Increase)/decrease in debtors	(15,591)	60,131
(Decrease)/increase in creditors	(26,456)	46,325
Net cash provided by operations	<u>28,052</u>	<u>132,224</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.20	Cash flow	At 31.8.21
	£	£	£
Net cash			
Cash at bank	292,376	16,254	308,630
	<u>292,376</u>	<u>16,254</u>	<u>308,630</u>
Total	<u>292,376</u>	<u>16,254</u>	<u>308,630</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 August 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting despite the current economic impact as a result of COVID-19. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line from date of acquisition
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 August 2021**

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Legacy Income

Legacy income is recognised in the accounts when it is probable it will be remitted to the charity and can be measured reliably.

Key sources of estimation uncertainty

The estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation rate of Freehold Property

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY - continued

The trustees adopt a 50 year straight line depreciation policy on the buildings in which they occupy. Due to the nature of the buildings use and location the depreciation rate adopted reflects the general wear and tear of the building over time.

3. DONATIONS AND LEGACIES

	31.8.21	31.8.20
	£	£
Donations	34,452	19,499
Legacies	62,487	-
Grants	773,086	807,551
	<u>870,025</u>	<u>827,050</u>

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

	31.8.21	31.8.20
	£	£
Education and Skills Funding Agency	342,699	370,455
High Needs Funding - Lambeth SEN	153,862	204,668
High Needs Funding - Southwark Council	148,701	74,423
High Needs Funding - Wandsworth Council	34,643	77,667
High Needs Funding - Lewisham Council	8,449	8,047
High Needs Funding - Croydon Council	9,859	5,338
High Needs Funding - Bromley	11,748	17,189
High Needs Funding - Surrey	-	2,264
High Needs Funding - Hammersmith & Fulham	-	7,500
High Needs Funding - Royal Borough Greenwich	17,225	-
City of London (Bridge House)	40,900	-
City of London	5,000	40,000
	<u>773,086</u>	<u>807,551</u>

4. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Hall hire	16,411	94,984
School links & study programme	95,755	101,130
	<u>112,166</u>	<u>196,114</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

5. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	13	90
	<u>13</u>	<u>90</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.8.21	31.8.20
		£	£
Sales	Charitable activities	676	4,603
Wildlife Garden	Charitable activities	-	737
		<u>676</u>	<u>5,340</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Hall hire	184	231	415
Charitable activities	33,541	894,297	927,838
	<u>33,725</u>	<u>894,528</u>	<u>928,253</u>

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Hall hire	231	-	231
Charitable activities	875,289	19,008	894,297
	<u>875,520</u>	<u>19,008</u>	<u>894,528</u>

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

	Hall hire	Charitable activities	31.8.21 Total activities	31.8.20 Total activities
	£	£	£	£
Wages	-	315,714	315,714	332,036
Social security	-	24,900	24,900	25,582
Pensions	-	7,102	7,102	6,646
Premises costs	178	66,886	67,064	60,693
Insurance	-	16,351	16,351	15,880
Light and heat	-	9,355	9,355	9,879
Telephone and internet	-	2,669	2,669	5,814
Printing, postage & stationery	-	9,235	9,235	8,827
Sundries	-	214	214	2,904
Bank charges	53	682	735	1,641
Staff training	-	2,204	2,204	382
Staff travel	-	9,390	9,390	2,998
Computer costs	-	14,479	14,479	29,319
	<u>231</u>	<u>479,181</u>	<u>479,412</u>	<u>502,601</u>
Carried forward	231	479,181	479,412	502,601

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

8. SUPPORT COSTS - continued

	Hall hire	Charitable	31.8.21	31.8.20
	£	activities	Total	Total
	£	£	activities	activities
	£	£	£	£
Brought forward	231	479,181	479,412	502,601
Motor expenses	-	1,110	1,110	646
Education & Certs	-	8,709	8,709	14,660
CRB checks	-	1,698	1,698	92
Trustee expenses	-	-	-	1,650
Cleaning	-	13,301	13,301	4,195
Student expenses	-	7,490	7,490	4,939
Membership & registration fees	-	267	267	157
Support staff	-	323,556	323,556	367,861
Consultancy	-	-	-	870
Legal and professional	-	7,741	7,741	11,372
Data management	-	8,240	8,240	12,000
Security and health & safety	-	3,311	3,311	6,409
Donations paid	-	5,200	5,200	-
Depreciation of tangible fixed assets	-	15,485	15,485	8,734
Auditors' remuneration	-	4,200	4,200	3,600
Accountancy fees	-	14,808	14,808	15,543
	<u>231</u>	<u>894,297</u>	<u>894,528</u>	<u>955,329</u>

9. NET INCOME/(EXPENDITURE)

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

	31.8.21	31.8.20
	£	£
Auditors' remuneration	4,200	3,600
Depreciation - owned assets	<u>48,245</u>	<u>41,494</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 August 2021 (2020: £1,650).

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

11. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	315,714	332,036
Social security costs	24,900	25,582
Other pension costs	7,102	6,646
	<u>347,716</u>	<u>364,264</u>

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

	31.8.21	31.8.20
Management	1	1
Administration	4	2
Project workers	8	8
	<u>13</u>	<u>11</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	827,050	827,050
Charitable activities			
Charitable activities	-	5,340	5,340
Other trading activities	94,983	101,131	196,114
Investment income	52	38	90
Other income	-	462	462
Total	<u>95,035</u>	<u>934,021</u>	<u>1,029,056</u>
EXPENDITURE ON			
Charitable activities			
Hall hire	40,957	-	40,957
Charitable activities	-	970,975	970,975
Other	-	32,760	32,760
Total	<u>40,957</u>	<u>1,003,735</u>	<u>1,044,692</u>
NET INCOME/(EXPENDITURE)	<u>54,078</u>	<u>(69,714)</u>	<u>(15,636)</u>
Transfers between funds	<u>(89,693)</u>	<u>89,693</u>	<u>-</u>
Net movement in funds	<u>(35,615)</u>	<u>19,979</u>	<u>(15,636)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	221,924	974,797	1,196,721

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>186,309</u>	<u>994,776</u>	<u>1,181,085</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2020	1,747,996	182,179	26,000	78,969	2,035,144
Additions	-	9,552	-	2,259	11,811
	<u>1,747,996</u>	<u>191,731</u>	<u>26,000</u>	<u>81,228</u>	<u>2,046,955</u>
DEPRECIATION					
At 1 September 2020	905,959	148,152	25,814	56,683	1,136,608
Charge for year	32,760	9,303	46	6,136	48,245
	<u>938,719</u>	<u>157,455</u>	<u>25,860</u>	<u>62,819</u>	<u>1,184,853</u>
NET BOOK VALUE					
At 31 August 2021	<u>809,277</u>	<u>34,276</u>	<u>140</u>	<u>18,409</u>	<u>862,102</u>
At 31 August 2020	<u>842,037</u>	<u>34,027</u>	<u>186</u>	<u>22,286</u>	<u>898,536</u>

Included in cost or valuation of land and buildings is freehold land of £110,000 (2020 - £110,000) which is not depreciated.

The freehold property is subject to a legal charge. No disposition of the property is to be registered without written consent of the National Lottery Charities Board.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Trade debtors	48,964	5,694
Other debtors	3,879	8,071
Prepayments	12,372	5,982
Accrued grant income	-	29,877
	<u>65,215</u>	<u>49,624</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade creditors	20,069	50,654
Other creditors	1,398	3,757
Accruals	11,528	5,040
	<u>32,995</u>	<u>59,451</u>

16. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	166,309	19,032	-	185,341
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>186,309</u>	<u>19,032</u>	<u>-</u>	<u>205,341</u>
Restricted funds				
Education	152,739	35,595	(100,000)	88,334
Hall and freehold property fund	842,037	(32,760)	-	809,277
Training activities	-	-	100,000	100,000
	<u>994,776</u>	<u>2,835</u>	<u>-</u>	<u>997,611</u>
TOTAL FUNDS	<u>1,181,085</u>	<u>21,867</u>	<u>-</u>	<u>1,202,952</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,447	(415)	19,032
Restricted funds			
Education	963,433	(927,838)	35,595
Hall and freehold property fund	-	(32,760)	(32,760)
	<u>963,433</u>	<u>(960,598)</u>	<u>2,835</u>
TOTAL FUNDS	<u>982,880</u>	<u>(961,013)</u>	<u>21,867</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	201,924	54,078	(89,693)	166,309
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>221,924</u>	<u>54,078</u>	<u>(89,693)</u>	<u>186,309</u>
Restricted funds				
Education	100,000	(36,954)	89,693	152,739
Hall and freehold property fund	874,797	(32,760)	-	842,037
	<u>974,797</u>	<u>(69,714)</u>	<u>89,693</u>	<u>994,776</u>
TOTAL FUNDS	<u>1,196,721</u>	<u>(15,636)</u>	<u>-</u>	<u>1,181,085</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,035	(40,957)	54,078
Restricted funds			
Education	934,021	(970,975)	(36,954)
Hall and freehold property fund	-	(32,760)	(32,760)
	<u>934,021</u>	<u>(1,003,735)</u>	<u>(69,714)</u>
TOTAL FUNDS	<u>1,029,056</u>	<u>(1,044,692)</u>	<u>(15,636)</u>

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2021

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	201,924	73,110	(89,693)	185,341
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>221,924</u>	<u>73,110</u>	<u>(89,693)</u>	<u>205,341</u>
Restricted funds				
Education	100,000	(1,359)	(10,307)	88,334
Hall and freehold property fund	874,797	(65,520)	-	809,277
Training activities	-	-	100,000	100,000
	<u>974,797</u>	<u>(66,879)</u>	<u>89,693</u>	<u>997,611</u>
TOTAL FUNDS	<u>1,196,721</u>	<u>6,231</u>	<u>-</u>	<u>1,202,952</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,482	(41,372)	73,110
Restricted funds			
Education	1,897,454	(1,898,813)	(1,359)
Hall and freehold property fund	-	(65,520)	(65,520)
	<u>1,897,454</u>	<u>(1,964,333)</u>	<u>(66,879)</u>
TOTAL FUNDS	<u>2,011,936</u>	<u>(2,005,705)</u>	<u>6,231</u>

The trustees have set aside a sum of £100,000 to cover and safeguard training activities in case of unforeseen delays or problems with government funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

ROOTS AND SHOOTS

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.