

# ROOT & BRANCH WESTMILL

England & Wales · Charity number 1143294

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">07685042</a>
Registered	2011-08-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Root & Branch West Mill Farm Watchfield Swindon SN6 8TH
Phone	01793782999
Email	<a href="mailto:office@rootandbranch.org.uk">office@rootandbranch.org.uk</a>
Website	<a href="http://rootandbranch.info">rootandbranch.info</a>

## Activities

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**Objects:** TO PROMOTE THE MENTAL AND EMOTIONAL WELL-BEING OF PERSONS WHO ARE AFFECTED BY A RANGE OF HEALTH PROBLEMS INCLUDING MENTAL HEALTH PROBLEMS AND PHYSICAL DISABILITIES BY, IN PARTICULAR BUT NOT EXCLUSIVELY, THE PROVISION OF THERAPEUTIC HORTICULTURE AND CRAFT ACTIVITIES.

**Activities:** Root & Branch was an unincorporated charity (1088493) until Aug 2011. Located on an organic farm it provides opportunities for people with mental health disorders to engage in gardening, woodworking, crafts and other skills, to help them to recover confidence, meet new people, prepare for future employment and be able to engage more fully with the wider society.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities

## Geography

- Gloucestershire
- Oxfordshire
- Swindon
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£170,342	£155,537	-	-
2024-03-31	£122,184	£128,505	-	-
2023-03-31	£125,828	£120,164	-	-
2022-03-31	£133,373	£127,280	-	-
2021-03-31	£114,684	£92,156	-	-

## Trustees

Name	Role	Appointed
<b>Rosemary Wheeler</b>	Chair	2023-06-13
Carolyn Jane Place		2024-10-08
Colin David Bell		2023-04-04
David Anthony Atkins		2021-10-12
Emma Welch		2017-10-19
Martyn Boyd Cooper		2024-10-08
Nicholas William Daisley		2020-02-11
Richard Gerard Taylor		2022-12-06
Victoria Louise Silk		2024-12-10

**ROOT & BRANCH WESTMILL**

England & Wales - Charity number 1143294

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# Accounts

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**Root & Branch Westmill**

**Charity No. 1143294**

**Company No. 07685042**

**Trustees' Report and**

**Accounts 31 March 2025**

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## Directors and Trustees

The trustees, who are also directors of the charity, for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

David Atkins  
Colin Bell  
Martyn Cooper  
Neil Griffiths  
Nick Daisley  
Carolyn Place  
Victoria Silk  
Richard Taylor  
Emma Welch  
Rosemary Wheeler

## Accountants

Case Accounting Ltd  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

## Registered office

Westmill Farm  
Watchfield  
Oxfordshire SN6 8TH

## Who We Are

Root & Branch is an independent charity based on an organic farm near Swindon and within the Vale of the White Horse, offering transformative support for adults facing significant mental health difficulties.

## Our Purpose

We believe in the healing power of nature. Through therapeutic gardening, rural crafting, cookery, and inclusive community activities, we help individuals regain self-esteem, learn new skills, and reconnect with society. Our goal is to empower people to manage their own wellbeing and lead lives filled with purpose, confidence, and connection.

## Our Approach

- ✓ Therapeutic Gardening & Nature-Based projects
- ✓ Creative & Educational activities
- ✓ Compassionate, Inclusive Support
- ✓ Tailored person-centred goals, coaching and interventions
- ✓ Focus on Mental Health Recovery & Personal Growth

Participants typically stay with us for 2 to 3 years, developing skills and confidence that enable them to move on to employment, volunteering, or further education—with the option to return for support if needed.

## Our Impact

We measure wellness through both objective and subjective outcomes—tracking personal progress, gathering stories, and monitoring engagement. Our staff and volunteers are continuously trained, supported, and equipped to provide the highest quality of care.

## Structure

Root & Branch is part of a broader provision of services across Oxfordshire provided by the Oxfordshire Mental Health Partnership. They provide about 25% of our funding, which comes through **Restore**, a separate charity (no. 274222). In all other respects Root & Branch is fully independent of Restore. It should be noted that we also accept Participants from Wiltshire and Swindon Borough as close neighbours.



## Public Benefit

When planning activities, the trustees followed the Charity Commission's guidance on public benefit. The charity operates in Watchfield, Oxfordshire, focusing on therapeutic work for residents of the Vale of the White Horse and towns/villages close to the border with Swindon. It also organises activities to connect and engage with the local community.

## Volunteers

Our charity relies heavily on the regular and generous contributions from dedicated volunteers, who provide around 5,000 hours (about 31 volunteers supporting 110 session months) of unpaid work. The board of trustees deeply values their ongoing enthusiasm and commitment, which is crucial to our success.

## Charitable Activities

The dedication, commitment, and professionalism of our staff and volunteers empower us to provide effective support to adults with enduring mental health challenges, increasingly recognized as a vital part of the local healthcare system.

We have a reputation for quality with a genuinely caring approach recognised by local health professionals and the wider community. Alongside this we offer extraordinary value for our funding as our delivery costs equate to around £65 per person a day.

## Participants

In 2024-2025, we had capacity for 45 sessions a week and about 30 Participants regularly attended. Each participant sets personal goals in collaboration with our staff and is provided with a wide range of opportunities to achieve them through participation in our services and activities.

Participants have been offered support to explore:

- Volunteering
- Courses and Education
- Introduction into work
- External Tutor led physical and wellbeing activities
- Tutor-led crafts, workshops and cooking, talks and visits
- Signposted support service, & signposting to external agencies
- Benefits and housing advice

## Staff and Volunteers

We are proud to have a team of experienced professionals who create a safe, supportive environment, fostering calm, confidence, and structure. Their expertise enables participants to take positive steps toward their personal goals and recovery. The trustees would like to express their gratitude for the ongoing professionalism and dedication demonstrated by our staff.

The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations, which makes our important work possible.

## Root & Branch

As a charity, we rely heavily on corporate volunteers.

This year we have also been able to engage local groups such as the Rotary Club Faringdon, Zurich Insurance, Sophos, Fiscal Technologies, Adkin Rural and Commercial Surveyors to help us with construction and maintenance work. We are tremendously grateful for their invaluable support.

We have continued to invest in training and in the therapeutic garden. We have six members of staff (all part time, totalling 105 hours a week) supported by over thirty volunteers. We have a pension scheme offered to all employed staff with both Root & Branch and employees contributing.



## Policies

The trustees and Centre Manager have conducted a major review of all policies.

This included the health and safety policy: its content and practice. This resulted in, amongst other things, an overhaul of all machinery in the workshop and training programmes for volunteers and participants. We also made the decision to replace the forge with a pottery room.

## Fundraising activities

Root & Branch must raise significant funds to provide support to our participants. The money we receive through the contract arrangements with Restore covers less than 25% of our total costs, so we also commit energy and imagination to a fundraising process ourselves.

We regularly apply for charitable grants from Foundations and Trusts and occasionally seek larger or local grants.

During the year we were able to complete a long-standing ambition for a complete refurbishment of our kitchen, largely from restricted grants. This modernisation has improved storage and work areas enabling participants to work

## Root & Branch

alongside our volunteer cooks preparing hot food using our own garden produce in a hygienic space.



We also raise funds through activities like plant and craft sales.

Additionally, we are increasingly leveraging social media and online platforms like JustGiving to expand our reach and enhance the impact of our fundraising efforts.

We have been very pleased to receive a long-term grant from

the National Lottery Community which lasts until the end of 2025, specifically to enable us to employ a Therapeutic Gardener, whose work involves determining ambitions and goals in discussion with Participants and helping them reach their potential through social and therapeutic horticulture.

The charity now employs an experienced fund-raiser on a part-time basis but not during this reporting period.

## Reserves policy

The trustees consider that the reserves carried forward each year must be sufficient to enable the charity to continue to pursue its objectives, so to protect the participants from the consequences of any lack of continuity in the service. As participants experience significant mental health difficulties, it is crucial that we can maintain continuity until alternative support can be put in place for all, which is likely to take at least six months if not longer.

We rely on grants and donations which cannot be guaranteed and require constant fundraising activity: these require appropriate monitoring and reporting.

Our Participants typically attend for two to three years, and, given their vulnerability, we wish to protect them from any reduction in support arising from short-term financial constraints.

Reserves will be maintained to provide continuity of service against a backdrop of fluctuating and uncertain income, and we aim to keep between six and nine months of running costs in reserves.

## Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 28 June 2011 and registered as a charity on 9 August 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

In practice the activities are a continuation of the work begun in 2001 under the former charitable trust of the same name (charity 1088493).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the finance position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.

## Root & Branch



- To view the updates on our work, please visit: [www.rootandbranch.info](http://www.rootandbranch.info)
- Facebook: Root and Branch

Signed on behalf of the board and approved on 6<sup>th</sup> September 2025.



R G Taylor  
Chair of the Board of Trustees

## Root & Branch

### Independent Examiner's Report to the trustees of Root & Branch Westmill

I report to the charity trustees on my examination of the financial statements of Root & Branch Westmill for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



T R Case ICAEW  
Case Accounting Ltd.  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

6 September 2025

**Root & Branch Westmill**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	4	67,850	85,777	153,627	117,452
Other trading activities	5	16,715	-	16,715	4,732
<b>Total</b>		<b>84,565</b>	<b>85,777</b>	<b>170,342</b>	<b>122,184</b>
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	2,400
Charitable activities	7	59,427	72,626	132,053	112,284
Other	8	23,484	-	23,484	13,818
<b>Total</b>		<b>82,911</b>	<b>72,626</b>	<b>155,537</b>	<b>128,502</b>
Net gains on investments		-	-	-	-
<b>Net income/(expenditure)</b>	9	<b>1,654</b>	<b>13,151</b>	<b>14,805</b>	<b>(6,318)</b>
Transfers between funds		-	-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>1,654</b>	<b>13,151</b>	<b>14,805</b>	<b>(6,318)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>1,654</b>	<b>13,151</b>	<b>14,805</b>	<b>(6,318)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		70,063	20,210	90,273	96,591
<b>Total funds carried forward</b>		<b>71,717</b>	<b>33,361</b>	<b>105,078</b>	<b>90,273</b>

**Root & Branch Westmill**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income	170,342	122,184
<b>Gross income for the year</b>	<u>170,342</u>	<u>122,184</u>
Expenditure	152,477	125,445
Depreciation and charges for impairment of fixed assets	3,060	3,057
<b>Total expenditure for the year</b>	<u>155,537</u>	<u>128,502</u>
Net income/(expenditure) before tax for the year	14,805	(6,318)
<b>Net income /(expenditure )for the year</b>	<u>14,805</u>	<u>(6,318)</u>

## Root & Branch Westmill

### Balance Sheet

As at 31 March 2025

#### Fixed assets

Tangible assets	11	1	3,061
		<u>1</u>	<u>3,061</u>

#### Current assets

Debtors	12	775	654
Cash at bank and in hand		104,992	87,213
		<u>105,767</u>	<u>87,867</u>

<b>Creditors: Amount falling due within one year</b>	13	(690)	(655)
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<b>Net current assets</b>		105,077	87,212
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<b>Total assets less current liabilities</b>		105,078	90,273
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<b>Net assets excluding pension asset or liability</b>		105,078	90,273
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<b>Total net assets</b>		<u>105,078</u>	<u>90,273</u>
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#### The funds of the charity

<b>Restricted funds</b>	14		
Restricted income funds		33,361	20,210
		<u>33,361</u>	<u>20,210</u>

<b>Unrestricted funds</b>	14		
General funds		71,717	65,349
Designated funds		-	4,714
		<u>71,717</u>	<u>70,063</u>

<b>Total funds</b>		<u>105,078</u>	<u>90,273</u>
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These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 6 September 2025

And signed on its behalf by:



R G Taylor  
Trustee

## Root & Branch Westmill

### Notes to the Accounts

for the year ended 31 March 2025

#### 1. Accounting policies

##### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

##### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Root & Branch Westmill

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

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

#### Tangible fixed assets and depreciation

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

Fixtures & fittings	20 - 33% Straight line
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#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2. Company status

The company is a private company limited by guarantee and consequently does not have share capital.

**Root & Branch Westmill**  
**Notes to the Accounts**

**3. Statement of Financial Activities - prior year**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	71,284	46,168	117,452
Other trading activities	4,732	-	4,732
<b>Total</b>	<u>76,016</u>	<u>46,168</u>	<u>122,184</u>
<b>Expenditure on:</b>			
Raising funds	2,400	-	2,400
Charitable activities	77,998	34,286	112,284
Other	13,818	-	13,818
<b>Total</b>	<u>94,216</u>	<u>34,286</u>	<u>128,502</u>
<b>Net income</b>	<u>(18,200)</u>	<u>11,882</u>	<u>(6,318)</u>
<b>Net income before other gains/(losses)</b>	<u>(18,200)</u>	<u>11,882</u>	<u>(6,318)</u>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>(18,200)</u>	<u>11,882</u>	<u>(6,318)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	88,263	8,328	96,591
<b>Total funds carried forward</b>	<u><u>70,063</u></u>	<u><u>20,210</u></u>	<u><u>90,273</u></u>

**4. Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations	30,988	-	30,988	23,203
Grants	36,862	85,777	122,639	94,249
	<u>67,850</u>	<u>85,777</u>	<u>153,627</u>	<u>117,452</u>

**5. Income from other trading activities**

	Unrestricted £	Total 2025 £	Total 2024 £
Internal fundraising	16,715	16,715	4,732
	<u>16,715</u>	<u>16,715</u>	<u>4,732</u>

**Root & Branch Westmill**  
**Notes to the Accounts**

**6. Expenditure on raising funds**

	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>
<i>Fundraising trading costs</i>		
External fundraising	-	2,400
	<u>-</u>	<u>2,400</u>

**7. Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>				
Therapeutic activities	59,427	72,626	132,053	112,284
	<u>59,427</u>	<u>72,626</u>	<u>132,053</u>	<u>112,284</u>

**8. Other expenditure**

	<b>Unrestricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Depreciation of fixed assets	3,060	3,060	3,057
General administrative costs	19,734	19,734	10,107
Legal and professional costs	690	690	654
	<u>23,484</u>	<u>23,484</u>	<u>13,818</u>

**9. Net income/(expenditure) before transfers**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	3,060	3,057

**10. Staff costs**

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

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Administration	1	1
Services	2	2

**Root & Branch Westmill**  
**Notes to the Accounts**

**11. Tangible fixed assets**

	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2024	49,053	49,053
At 31 March 2025	<u>49,053</u>	<u>49,053</u>
<b>Depreciation and impairment</b>		
At 1 April 2024	45,992	45,992
Depreciation charge for the year	3,060	3,060
At 31 March 2025	<u>49,052</u>	<u>49,052</u>
<b>Net book values</b>		
At 31 March 2025	<u>1</u>	<u>1</u>
At 31 March 2024	<u>3,061</u>	<u>3,061</u>

**12. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	775	654
	<u>775</u>	<u>654</u>

**13. Creditors:**

amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	690	655
	<u>690</u>	<u>655</u>

**Root & Branch Westmill  
Notes to the Accounts**

**14. Movement in funds**

	At 1 April 2024	Incoming resources £	Resources expended £	At 31 March 2025 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Nineveh Charitable Trust	481	-	(481)	-
Rotary Club (Dragon's Den)	930	900	(1,320)	510
Souter Trust	781	-	(781)	-
Oxford Communities Foundation (Oct 23)	5,031	-	(5,031)	-
Oxford Communities Foundation (Jan 24)	8,085	-	(8,085)	-
Oxford Communities Foundation (Jan 25)	-	20,000	(2,499)	17,501
19 <sup>th</sup> May 1961	2,100	3,000	(5,100)	-
Oxfordshire C.C. Healthy Hearts	2,820	-	(2,820)	-
Helen Roll	-	3,600	(3,600)	-
NG	-	4,500	(4,500)	-
Lottery	-	15,617	(14,280)	1,337
Lottery uplift (24-25)	-	4,960	(4,936)	24
Thriving in Nature	-	25,000	(11,211)	13,789
Wiltshire Community Foundation	-	5,000	(5,000)	-
NPT Transatlantic	-	200	-	200
Farringdon Town Council	-	3,000	(3,000)	-
<i>Total</i>	<u>20,210</u>	<u>85,777</u>	<u>(72,626)</u>	<u>33,361</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>				
	65,349	84,565	(78,197)	71,717
<b>Designated funds:</b>				
Kitchen Project (Joan Strutt Trust)	4,714	-	(4,714)	-
<i>Total</i>	<u>4,714</u>	<u>-</u>	<u>(4,714)</u>	<u>-</u>
<b>Total funds</b>	<u><u>90,273</u></u>	<u><u>170,342</u></u>	<u><u>(155,537)</u></u>	<u><u>105,078</u></u>

**15. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	1	-	1
Net current assets	71,716	33,361	105,077
	<u>71,717</u>	<u>33,361</u>	<u>105,078</u>

**16. Related party transactions**

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Root & Branch Westmill**  
**Detailed Statement of Financial**  
**for the year ended 31 March 2025**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations	30,988	-	30,988	23,203
Grants	36,862	85,777	122,639	94,249
	<u>67,850</u>	<u>85,777</u>	<u>153,627</u>	<u>117,452</u>
Other trading activities				
Internal fundraising	16,715	-	16,715	4,732
	<u>16,715</u>	<u>-</u>	<u>16,715</u>	<u>4,732</u>
Total income and endowments	84,565	85,777	170,342	122,184
Expenditure on:				
Costs of other trading activities				
External fundraising	-	-	-	2,400
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,400</u>
Total of expenditure on raising funds	-	-	-	2,400
Charitable activities				
Therapeutic activities	59,427	72,626	132,053	112,284
	<u>59,427</u>	<u>72,626</u>	<u>132,053</u>	<u>112,284</u>
Total of expenditure on charitable activities	59,427	72,626	132,053	112,284
General administrative costs, including depreciation	59,427	72,626	132,053	112,284
Depreciation of Fixtures & fittings	3,060	-	3,060	3,057
Sundry expenses	19,734	-	19,734	10,107
	<u>22,794</u>	<u>-</u>	<u>22,794</u>	<u>13,164</u>
Legal and professional costs				
Independent examination fees	690	-	690	654
	<u>690</u>	<u>-</u>	<u>690</u>	<u>654</u>
<b>Total of expenditure of other costs</b>	<u>23,484</u>	<u>-</u>	<u>23,484</u>	<u>13,818</u>
<b>Total expenditure</b>	82,911	72,626	155,537	128,502
Net gains on investments	-	-	-	-
Net income/(expenditure)	<u>1,654</u>	<u>13,151</u>	<u>14,805</u>	<u>(6,318)</u>
<b>Net income/(expenditure) before other gains/(losses)</b>	1,654	13,151	14,805	(6,318)
Other Gains	-	-	-	-

**Root & Branch Westmill  
Detailed Statement of Financial**

<b>Net movement in funds</b>	<u>1,654</u>	<u>13,151</u>	<u>14,805</u>	<u>(6,318)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	70,063	20,210	90,273	96,591
<b>Total funds carried forward</b>	<u>71,717</u>	<u>33,361</u>	<u>105,078</u>	<u>90,273</u>

**ROOT & BRANCH WESTMILL**

England & Wales - Charity number 1143294

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# Accounts

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**Root & Branch Westmill**

**Charity No. 1143294**

**Company No. 07685042**

**Trustees' Report and Unaudited**

**Accounts 31 March 2024**

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## **Root & Branch Westmill**

### **Trustees Annual Report**

The trustees, who are also directors of the charity, for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07685042**

**Charity No.1143294**

##### **Registered Office**

Westmill Farm  
Watchfield  
Oxfordshire  
SN6 8TH

##### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D A Atkins  
C Bell  
N W Daisley  
N Griffiths  
S Jeanneret  
M A Knight  
I D Matheson  
R G Taylor  
E L Welch  
R Wheeler

##### **Accountants**

Case Accounting Ltd  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

## Root & Branch Westmill

### Trustees Annual Report

## OBJECTIVES AND ACTIVITIES

### Introduction

Root & Branch help people who experience mental health difficulties, such as depression, anxiety, schizophrenia and bi-polar disorder. Located on an organic farm in the beautiful Vale of the White Horse, we take our Service Users on a journey through a wide range of interesting activities to help them to regain their self-esteem, lead a fuller life and get them ready for the next stage of their life journey.

### Mission

We help adults on the recovery towards mental and emotional wellbeing, encouraging creativity, physical activity and promoting good nutrition through healthy eating.

We support adults with severe enduring mental health difficulties to gain new confidence and learn new skills using the power of gardening and nature.

We want people with mental health issues to:

- Be empowered to live fulfilled lives with meaning and purpose
- Have self-esteem and confidence

We want society to be non-judgemental, inclusive and accepting of people with mental health issues.

Root & Branch is part of a broader provision of services across Oxfordshire provided by the Oxfordshire Mental Health Partnership. They provide about 25% of our funding, which comes through **Restore**, a separate charity (no. 274222). In all other respects Root & Branch is fully independent of Restore. It should be noted that we also accept Participants from Wiltshire and Swindon Borough as close neighbours.



### Public benefit

When planning activities, the trustees followed the Charity Commission's guidance on public benefit. The charity operates in Watchfield, Oxfordshire, focusing on therapeutic work for residents of the Vale of the White Horse and towns/villages close to the border with Swindon. It also organizes activities to connect and engage with the local community.

### Volunteers

Our charity relies heavily on the regular and generous contributions of our dedicated volunteers, who provide

## Root & Branch Westmill

### Trustees Annual Report

around 5,000 hours (about 7 months) of unpaid work. The board of trustees deeply values their ongoing enthusiasm and commitment, which is crucial to our success.

So every volunteer is important and I appreciate everyone of them. Every one of them has made me smile, feel more hopeful and feel a bit better. The support and kindness they've all shown has made me want to work towards a better future.

## ACHIEVEMENT AND PERFORMANCE

### Charitable Activities

The dedication, commitment, and professionalism of our staff and volunteers empower us to provide effective support to adults with enduring mental health challenges, increasingly recognized as a vital part of the local healthcare system.

We have a reputation for quality with a genuinely caring approach recognised by local health professionals and the wider community. Alongside this we offer extraordinary value for our funding as our delivery costs equate to around £60 per person a day.

For me the food I get at Root and Branch is the healthiest part of my week. When you shop and cook for 1 it can be hard to motivate myself to cook proper meals so its a good boost to vital nutrients each week.

### The Financial Year 2023-2024

In 2023-2024, 30 adults, regularly attended Root & Branch. Each participant sets personal goals in collaboration with our staff and is provided with a wide range of opportunities to achieve them through participation in our services and activities.

Participants have been encouraged and supported to explore:

- Volunteering
- Courses and Education
- Introduction into work
- Signposted support service, and signposting to external agencies
- External Tutor led physical activities
- Tutor-led crafts, workshops and cooking, talks and visits
- Benefits and housing advice



We have continued to invest in training and in the therapeutic garden. We have six members of staff (all part time, totalling 120 hours a week) supported by over twenty volunteers. We have a pension scheme offered to all employed staff with both R&B and the employee contributing.

We are proud to have a team of experienced professionals who create a safe, supportive environment, fostering calm, confidence, and structure. Their expertise enables participants to take positive steps toward their personal

## Root & Branch Westmill

### Trustees Annual Report

goals and recovery. The trustees would like to express their gratitude for the ongoing professionalism and dedication demonstrated by our staff.

The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations, which makes our important work possible.

As a charity we rely heavily on volunteer effort, and besides our team of regular volunteers who provide one-to-one support for Participants, this year we have also been able to engage local groups such as the Rotary Club Faringdon, Zurich Insurance, Sophos, Nationwide, Fiscal Technologies, Adkin Rural and Commercial Surveyors to help us with construction and maintenance work – we are tremendously grateful for their invaluable support.

### Fundraising activities

Root & Branch must raise significant funds to provide support to our participants. The money we receive through the contract arrangements with Restore covers less than 25% of our total costs, so we also commit energy and imagination to a fundraising process ourselves.

We regularly apply for charitable grants from Foundations and Trusts, and occasionally seek larger or local grants. We have also used external fundraisers to assist, particularly with Foundation grants.



We also raise funds through activities like plant and craft sales.

Additionally, we are increasingly leveraging social media and online platforms like JustGiving to expand our reach and enhance the impact of our fundraising efforts.

A primary focus of our fundraising effort has been to replace the substantial element of support we have received from Lloyds over the last 6 years. We have been very pleased to receive a long-term grant from the National Lottery Community which lasts until the end of 2025, specifically to enable us to

employ a Therapeutic Gardener, whose work involves determining ambitions and goals in discussion with Participants and helping them reach their potential through social and therapeutic horticulture. The Lottery also added a short-term uplift grant over two years to help with cost of living rises.

To further boost our funding raising efforts, the Trustees decided to employ an experienced fund-raiser on a part-time basis. We are already seeing the benefits of this decision.

**I Thank All of You, and the volunteers for assisting me to re-habilitate myself slowly and gently into interacting when I often would give into the thoughts of preferring not to.**

To view the updates on our work, please visit:

- [www.rootandbranch.info](http://www.rootandbranch.info)
- Facebook: Root and Branch

## FINANCIAL REVIEW

### Reserves policy

Although we have eaten into our reserves in 23/24, the trustees consider that the reserves carried forward are

## Root & Branch Westmill

### Trustees Annual Report

sufficient to enable the charity to continue to pursue its objectives. (We aim to keep a minimum of six months' running costs in reserves.) We rely on grants and donations which cannot be guaranteed and require constant fundraising activity, and appropriate monitoring and reporting.

Our Participants typically attend for up to three years (although this will gradually change to two years) and, given their vulnerability, we wish to protect them from any reduction in support arising from short-term financial constraints.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 28 June 2011 and registered as a charity on 9 August 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

In practice the activities are a continuation of the work begun in 2001 under the former charitable trust of the same name (charity 1088493).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.



Team in June 2024

To view the updates on our work, please visit:

- [www.rootandbranch.info](http://www.rootandbranch.info)
- Facebook: Root and Branch

**Root & Branch Westmill  
Trustees Annual Report**

Signed on behalf of the board:



R G Taylor  
Chair of the Board of Trustees

6 September 2024

**Root & Branch Westmill**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Root & Branch Westmill**

I report to the charity trustees on my examination of the financial statements of Root & Branch Westmill for the year ended 31 March 2024.

**Responsibilities and basis of report**

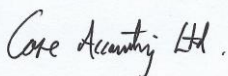
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

- I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:
- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



T R Case ICAEW  
Case Accounting Ltd  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

11 September 2024

**Root & Branch Westmill**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	4	71,284	46,168	117,452	102,724
Other trading activities	5	4,732	-	4,732	23,104
<b>Total</b>		<b>76,016</b>	<b>46,168</b>	<b>122,184</b>	<b>125,828</b>
<b>Expenditure on:</b>					
Raising funds	6	2,400	-	2,400	10,040
Charitable activities	7	77,998	34,286	112,284	98,239
Other	8	13,818	-	13,818	14,942
<b>Total</b>		<b>94,216</b>	<b>34,286</b>	<b>128,502</b>	<b>123,221</b>
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>	9	<b>(18,200)</b>	<b>11,882</b>	<b>(6,318)</b>	<b>2,607</b>
Transfers between funds		-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(18,200)</b>	<b>11,882</b>	<b>(6,318)</b>	<b>2,607</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(18,200)</b>	<b>11,882</b>	<b>(6,318)</b>	<b>2,607</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		88,263	8,328	96,591	93,984
<b>Total funds carried forward</b>		<b>70,063</b>	<b>20,210</b>	<b>90,273</b>	<b>96,591</b>

**Root & Branch Westmill**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	122,184	125,828
<b>Gross income for the year</b>	<u>122,184</u>	<u>125,828</u>
Expenditure	125,445	120,164
Depreciation and charges for impairment of fixed assets	3,057	3,057
<b>Total expenditure for the year</b>	<u>128,502</u>	<u>123,221</u>
Net (expenditure)/income before tax for the year	(6,318)	2,607
<b>Net (expenditure )/income for the year</b>	<u>(6,318)</u>	<u>2,607</u>

**Root & Branch Westmill****Balance Sheet**

at 31 March 2024

<b>Company No.</b>	<b>07685042</b>	<b>Notes</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
Tangible assets		11	3,061	6,118
			<u>3,061</u>	<u>6,118</u>
<b>Current assets</b>				
Debtors		12	654	1,530
Cash at bank and in hand			87,213	100,053
			<u>87,867</u>	<u>101,583</u>
<b>Creditors: Amount falling due within one year</b>		13	<u>(655)</u>	<u>(7,610)</u>
<b>Net current assets</b>			87,212	93,973
<b>Total assets less current liabilities</b>			90,273	100,091
<b>Provisions for liabilities</b>		14	-	(3,500)
			<u>90,273</u>	<u>96,591</u>
<b>Net assets excluding pension asset or liability</b>			<u>90,273</u>	<u>96,591</u>
<b>Total net assets</b>			<u>90,273</u>	<u>96,591</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>				
Restricted income funds		15	20,210	8,328
			<u>20,210</u>	<u>8,328</u>
<b>Unrestricted funds</b>				
General funds		15	65,349	83,549
Designated funds			4,714	4,714
			<u>70,063</u>	<u>88,263</u>
<b>Reserves</b>		15		
			<u>90,273</u>	<u>96,591</u>
<b>Total funds</b>			<u>90,273</u>	<u>96,591</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

**Root & Branch Westmill  
Balance Sheet**

Approved by the board on: 06/09/2024

And signed on its behalf by:

A handwritten signature in black ink, appearing to be 'R G Taylor', written on a light-colored background.

R G Taylor  
Chair of Trustees

1 Accounting policies

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Fund accounting**

- Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure the income and related expenditure is reported gross in the SoFA

Donations and voluntary income received by way of grants, donations and gifts is included in the the SoFA legacies receivable and only when the Charity has unconditional entitlement to the income. Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. Tax reclaims only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

and gifts Donated services and facilities

- Volunteer help The value of any volunteer help received is not included in the accounts.
- Investment income This is included in the accounts when receivable.

**Root & Branch Westmill**

**Notes to the Accounts**

**for the year ended 31 March 2024**

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

assets

This includes any gain or loss on the sale of investments.

Gains/(losses) on investment assets

## Root & Branch Westmill

### Notes to the Accounts

#### Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

#### Taxation

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

#### Tangible fixed assets and depreciation

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

Fixtures & fittings                      20 - 33% Straight line

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Root & Branch Westmill

### Notes to the Accounts

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	96,374	6,350	102,724
Other trading activities	23,104	-	23,104
<b>Total</b>	<u>119,478</u>	<u>6,350</u>	<u>125,828</u>
<b>Expenditure on:</b>			
Raising funds	10,040	-	10,040
Charitable activities	82,486	15,753	98,239
Other	14,942	-	14,942
<b>Total</b>	<u>107,468</u>	<u>15,753</u>	<u>123,221</u>
<b>Net income</b>	<u>12,010</u>	<u>(9,403)</u>	<u>2,607</u>
Transfers between funds	493	(493)	-
<b>Net income before other gains/(losses)</b>	<u>12,503</u>	<u>(9,896)</u>	<u>2,607</u>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>12,503</u>	<u>(9,896)</u>	<u>2,607</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	75,760	18,224	93,984
<b>Total funds carried forward</b>	<u>88,263</u>	<u>8,328</u>	<u>96,591</u>

## 4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations	17,419	5,784	23,203	19,472
Grants	53,865	40,384	94,249	83,252
	<u>71,284</u>	<u>46,168</u>	<u>117,452</u>	<u>102,724</u>

**Root & Branch Westmill**

**Notes to the Accounts**

**5 Income from other trading activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
External fundraising	-	-	13,600
Internal fundraising	4,732	4,732	9,504
	<u>4,732</u>	<u>4,732</u>	<u>23,104</u>

**6 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Fundraising trading costs</i>			
External fundraising	2,400	2,400	10,040
	<u>2,400</u>	<u>2,400</u>	<u>10,040</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
			<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>				
Therapeutic activities	77,998	34,286	112,284	98,239
	<u>77,998</u>	<u>34,286</u>	<u>112,284</u>	<u>98,239</u>

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,057	3,057	3,057
General administrative costs	10,107	10,107	7,767
Legal and professional costs	654	654	4,118
	<u>13,818</u>	<u>13,818</u>	<u>14,942</u>

**9 Net (expenditure)/income before transfers**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	3,057	3,057

**Root & Branch Westmill**

**Notes to the Accounts**

**10 Staff costs**

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

The average monthly number of full-time equivalent employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Administration	1	1
Services	2	2
	<u>3</u>	<u>3</u>

**11 Tangible fixed assets**

	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2023	49,053	49,053
At 31 March 2024	<u>49,053</u>	<u>49,053</u>
<b>Depreciation and impairment</b>		
At 1 April 2023	42,935	42,935
Depreciation charge for the year	3,057	3,057
At 31 March 2024	<u>45,992</u>	<u>45,992</u>
<b>Net book values</b>		
At 31 March 2024	<u>3,061</u>	<u>3,061</u>
At 31 March 2023	<u>6,118</u>	<u>6,118</u>

**12 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	654	557
Prepayments and accrued income	-	973
	<u>654</u>	<u>1,530</u>

**13 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	655	7,610
	<u>655</u>	<u>7,610</u>

**14 Provisions**

	<b>Other provisions</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	3,500	3,500
Movement for the year	(3,500)	(3,500)

**Root & Branch Westmill****Notes to the Accounts****15 Movement in funds****Restricted Funds**

	<b>Balance b/fwd 1 Apr 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance c/fwd 31 Mar 2024</b>
Nineveh Charitable Trust	766	-	285	481
co-Op direct plus	652	-	652	-
Finnis Scott Foundation	2,725	-	2,725	-
Arnold Clark	349	-	349	-
Groundwork UK One Stop Xmas	255	-	255	-
Rotary Club (Dragon's Den)	-	2,500	1,570	930
Helen Roll	-	2,784	2,784	-
Souter Trust	-	2,784	2,003	781
Oxford Communities Foundation (Oct 23)	-	8,600	3,588	5,013
29th May 1961	-	3,000	900	2,100
Oxfordshire County Council Healthy Hearts	3,581	5,800	6,561	2,820
Oxford Communities Foundation (Jan 24)	-	10,780	2,695	8,085
Lottery Uplift	-	9,920	9,920	-
	<hr/>			
	8,328	46,168	34,286	20,210
	<hr/> <hr/>			

**Designated Funds**

	<b>Balance b/fwd 1 Apr 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance c/fwd 31 Mar 2024</b>
Kitchen Project (Joan Strutt Trust)	4,714	-	-	4,714
	<hr/>			
	4,714	-	-	4,714
	<hr/> <hr/>			

**16 Limited by guarantee**

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Root & Branch Westmill**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Unrestrict ed funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations	17,419	5,784	23,203	19,472
Grants	53,865	40,384	94,249	83,252
	<u>71,284</u>	<u>46,168</u>	<u>117,452</u>	<u>102,724</u>
Other trading activities				
External fundraising	-	-	-	13,600
Internal fundraising	4,732	-	4,732	9,504
	<u>4,732</u>	<u>-</u>	<u>4,732</u>	<u>23,104</u>
<b>Total income and endowments</b>	<b>76,016</b>	<b>46,168</b>	<b>122,184</b>	<b>125,828</b>
<b>Expenditure on:</b>				
Costs of other trading activities				
External fundraising	2,400	-	2,400	10,040
	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>10,040</u>
<b>Total of expenditure on raising funds</b>	<b>2,400</b>	<b>-</b>	<b>2,400</b>	<b>10,040</b>
Charitable activities				
Therapeutic activities	77,998	34,286	112,284	98,239
	<u>77,998</u>	<u>34,286</u>	<u>112,284</u>	<u>98,239</u>
<b>Total of expenditure on charitable activities</b>	<b>77,998</b>	<b>34,286</b>	<b>112,284</b>	<b>98,239</b>
Depreciation of Fixtures & fittings				
Sundry expenses	3,057	-	3,057	3,057
	<u>10,107</u>	<u>-</u>	<u>10,107</u>	<u>7,767</u>
	<u>13,164</u>	<u>-</u>	<u>13,164</u>	<u>10,824</u>
Legal and professional costs				
Audit/Independent examination fees	654	-	654	618
Other legal and professional costs	-	-	-	3,500
	<u>654</u>	<u>-</u>	<u>654</u>	<u>4,118</u>
<b>Total of expenditure of other costs</b>	<b>13,818</b>	<b>-</b>	<b>13,818</b>	<b>14,942</b>
<b>Total expenditure</b>	<b>94,216</b>	<b>34,286</b>	<b>128,502</b>	<b>123,221</b>
Net gains on investments	-	-	-	-
<b>Net (expenditure)/income</b>	<b>(18,200)</b>	<b>11,882</b>	<b>(6,318)</b>	<b>2,607</b>

**Root & Branch Westmill  
Detailed Statement of Financial Activities**

<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(18,200)</u>	<u>11,882</u>	<u>(6,318)</u>	<u>2,607</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>(18,200)</u>	<u>11,882</u>	<u>(6,318)</u>	<u>2,607</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	88,263	8,328	96,591	93,984
<b>Total funds carried forward</b>	<u>70,063</u>	<u>20,210</u>	<u>90,273</u>	<u>96,591</u>

**ROOT & BRANCH WESTMILL**

England & Wales - Charity number 1143294

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# Accounts

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**Root & Branch Westmill**

**Charity No. 1143294**

**Company No. 07685042**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

**Root & Branch Westmill**  
**Contents**

	Pages
Trustees' Annual Report	2 to 7
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Statement of Financial Activities	9
Summary Income and Expenditure Account	10
Balance Sheet	11
Notes to the Accounts	12 to 17

**Root & Branch Westmill  
Trustees Annual Report**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Company No. 07685042

Charity No. 1143294

*Registered Office:*

Westmill Farm

Watchfield

Oxfordshire

SN6 8TH

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D.A.Atkins

N.W.Daisley (*Chair*)

M.S.R.Jeanneret

M.A.Knight (*Treasurer*)

I.D.Matheson

R.Taylor

E.L.Welch (*Secretary*)

**Accountants**

Case Accounting Ltd

20 Goodwood Way

Cepen Park South

Chippenham

Wiltshire

SN14 0SY

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 January 2019).



## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The principal activity of the charitable company is the provision of therapeutic gardening and therapeutic groups, woodworking and blacksmithing, cooking, craft and other physical activities, to people who are experiencing lasting mental health difficulties.

Since the foundation of the original project in September 2001 we have provided support, friendship, opportunity and a place of calm for adults coping with a range of mental health challenges. Over the last six years we have additionally been providing extra support for those service users who are ready to join mainstream activities outside of our project, engaging them in training, education, volunteering or employment.

Root & Branch is part of a broader provision of services across Oxfordshire. County-wide services are the responsibility of the Oxfordshire Mental Health Partnership under a significant contract with the Oxfordshire Clinical Commissioning Group. **Restore**, a separate charity (no. 274222) is a member of the Partnership. Root & Branch has a contract with Restore and receives funding from Restore to achieve certain outcomes for adults with a mental health difficulty living in our geographic area. In all other respects Root & Branch is fully independent of Restore.

### **Public benefit**

When planning the activities for the period the trustees have considered the Charity Commission's guidance on general public benefit and other matters. The charity operates around Watchfield, Oxfordshire in its therapeutic work, most service users living in the Vale of the White Horse, and runs a number of activities which seek to connect and engage with the local community.

### **Volunteers**

Many dedicated volunteers, essential to our work, generously contribute their time on a regular basis and the charity could not function without their input. The contribution of the board of trustees also, is tremendously important for our success. The contribution of our regular, on-site volunteers amounts to something like 5,000 hours of unpaid work and the trustees are very grateful for their ongoing enthusiasm and commitment.



*Craft work for sale, Christmas fair 2022*

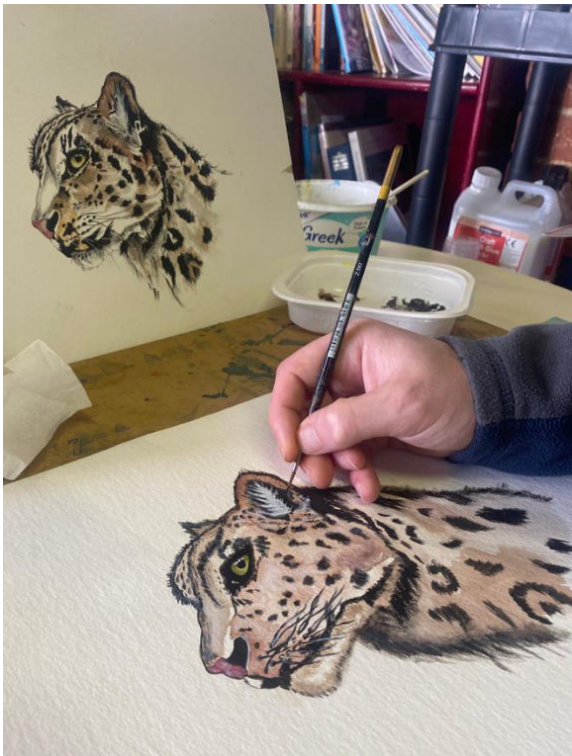
## ACHIEVEMENT AND PERFORMANCE:

### Charitable activities

The dedication, commitment and professionalism of our staff and volunteers enable us to provide real, effective support to adults with enduring mental health difficulties, recognised increasingly as an invaluable element in the local healthcare environment.

We have a reputation for quality with a genuinely caring approach recognised by local health professionals and the wider community. Alongside this we offer extraordinary value for our funding as our delivery costs equate to around £57 per person a day.

Root and Branch is all about face-to-face support of a kind that is difficult to achieve at a distance, but the charity demonstrated great flexibility and imagination in responding to the Covid-19 pandemic, using social media and online conferencing to bring the Root and Branch community together, providing support and counsel to service users over the telephone. The charity has remained skillful and resourceful in our remote support of service users, where it is necessary.



*"At Root and Branch I feel involved and part of a team."*

*"I have enjoyed coming to Root and Branch and I'm looking forward to the future - a lovely community."*

*"I really enjoy my time at Root and Branch and can't think of any improvements you could make!"*

*"Having the garden to sit and walk does help me take my mind off and give me a break in my head. I love doing games too."*

*"It has helped me improve my confidence and understand I have something to contribute to life."*

*Developing artwork skills, 2023*

### **The Financial Year 2022-2023**

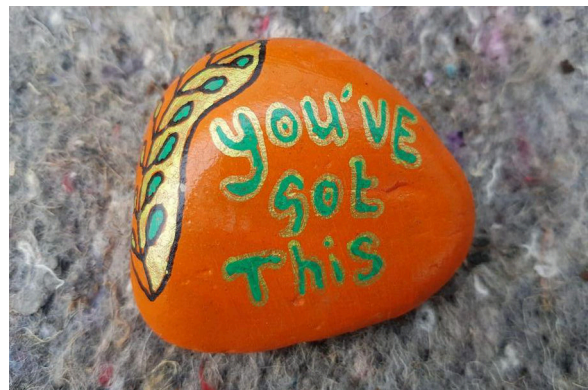
During the year 2022-2023, 27 adults (mostly from the Vale of the White Horse) regularly attended Root & Branch. Each individual has personal goals that are shaped through discussion with staff, and will be given a broad range of opportunities to achieve these through engagement with the service and activities Root and Branch offers.

All participants have taken part in at least one of the following, many a combination of them:

- Volunteering
- Courses and Education
- Introduction into work
- Signposted support service, and signposting to external agencies
- External Tutor led physical activities
- Tutor-led crafts, workshops and cooking, talks and visits
- Benefits and housing advice

We have continued to invest in both our resources and infrastructure, providing additional meeting spaces, outdoor structures and improvements to the therapeutic garden. We have six members of staff (all part time, totalling 94.5 hours a week) supported by over twenty volunteers. We have a pension scheme offered to all employed staff with both R&B and the employee each making a contribution.

Invaluable direct funding in the form of a long-term grant from **Lloyds Bank Foundation** secured staffing levels over several years, including an employment coach to help people who are ready to begin the move back into work. During the period of their financial support, ending in March 2023 we also had the tremendous boon of very practical assistance from the Lloyds Foundation 'Enhance' program, with expert guidance in fundraising and strategic planning from senior consultants in their fields, for both staff and the Board of Trustees.



A primary focus of our fundraising effort has therefore been to find a replacement for this substantial element of support, and we have been very pleased to receive a long-term grant from the **National Lottery Community Fund**, specifically to enable us to employ a Therapeutic Gardener, whose work involves determining ambitions and goals in discussion with service users and helping them reach their potential.

As a charity we rely heavily on volunteer effort, and besides our own team of regular attendees who provide one-to-one support for service users, this year we have also been able to engage local groups such as the Swindon and White Horse Rotary Clubs, Zurich Insurance and Nationwide to help us with construction and maintenance work – we are tremendously grateful for their invaluable support.

## Root & Branch Westmill Trustees Annual Report

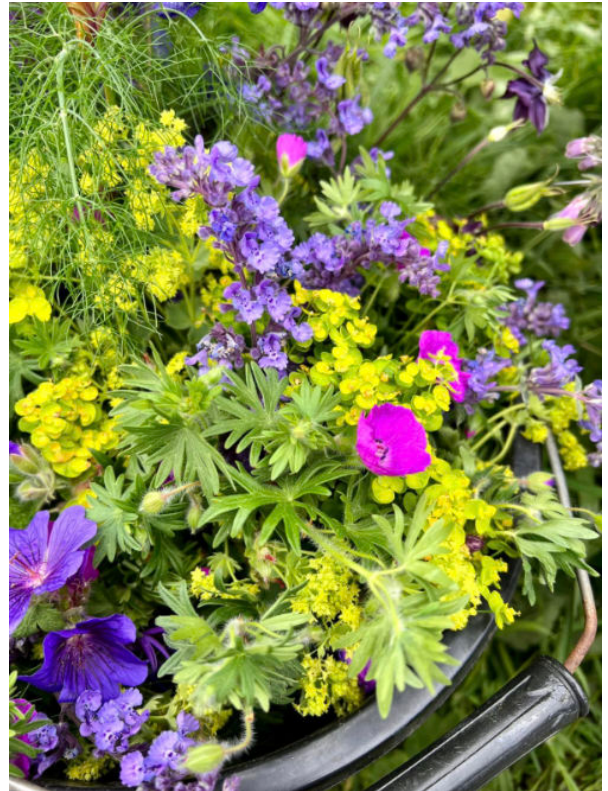
We also employ a very experienced and expert staff who help to bring order, calm and confidence in a safe and supportive environment, helping service users take positive steps towards their personal goals and recovery. The trustees wish to acknowledge the continuing professionalism and dedication of our staff.

The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations, which makes our important work possible.

### Fundraising activities

Root & Branch must raise significant funds to provide the support to our service users. The money we receive through the contract arrangements with Restore covers less than 32% of our total costs, so we also commit energy and imagination to a fundraising process ourselves.

We regularly apply for charitable grants from Foundations and Trusts, as well as following up occasional larger, or local grant. We have used external fundraisers to help us with some of this work, focusing on the Foundations where they have special expertise.



We also raise money through activities such as plant and craft sales. And we are increasingly engaged with social media and online technologies such as JustGiving to extend the reach and impact of the fundraising process.

*“Thank you for being there for me and for every opportunity provided to challenge and develop me, my skills, and my self-confidence. Through Root & Branch I found a place where I fitted in, I felt comfortable for the first time in years.... THANK YOU”*

To view the latest updates on our work, please visit our website [www.rootandbranch.info](http://www.rootandbranch.info).



**Root & Branch Westmill  
Trustees Annual Report  
FINANCIAL REVIEW**

**Reserves policy**

The trustees consider that the reserves carried forward are sufficient to enable the charity to continue to pursue its objectives. We aim to keep a minimum of six months running costs in reserves. We rely on grants and donations which cannot be guaranteed and require constant fundraising activity, and appropriate monitoring and reporting.

Our service users typically attend for up to three years and given their vulnerability we wish to protect them from any reduction in support arising from short term financial constraints.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 28 June 2011 and registered as a charity on 9 August 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In practice the activities are a continuation of the work begun in 2001 under the former charitable trust of the same name (charity 1088493).

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

Signed on behalf of the board,



N W Daisley  
Chair of the Board of Trustees

10 October 2023



## **Root & Branch Westmill**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Root & Branch Westmill**

I report to the charity trustees on my examination of the financial statements of Root & Branch Westmill for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

T R Case FCA Institute of Chartered Accountants  
in England & Wales  
Case Accounting Ltd  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY  
10 October 2023

**Root & Branch Westmill**  
**Statement of Financial Activities**  
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	4	96,374	6,350	102,724	101,663
Other trading activities	5	23,104	-	23,104	30,721
Other	6	-	-	-	989
<b>Total</b>		<b>119,478</b>	<b>6,350</b>	<b>125,828</b>	<b>133,373</b>
<b>Expenditure on:</b>					
Raising funds	7	10,040	-	10,040	10,120
Charitable activities	8	82,486	15,753	98,239	106,690
Other	9	14,942	-	14,942	10,470
<b>Total</b>		<b>107,468</b>	<b>15,753</b>	<b>123,221</b>	<b>127,280</b>
Net gains on investments		-	-	-	-
<b>Net income</b>	10	<b>12,010</b>	<b>(9,403)</b>	<b>2,607</b>	<b>6,093</b>
Transfers between funds		493	(493)	-	-
<b>Net income before other gains/(losses)</b>		<b>12,503</b>	<b>(9,896)</b>	<b>2,607</b>	<b>6,093</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>12,503</b>	<b>(9,896)</b>	<b>2,607</b>	<b>6,093</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		75,760	18,224	93,984	87,891
<b>Total funds carried forward</b>		<b>88,263</b>	<b>8,328</b>	<b>96,591</b>	<b>93,984</b>

**Root & Branch Westmill**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	125,828	133,373
<b>Gross income for the year</b>	<u>125,828</u>	<u>133,373</u>
Expenditure	120,164	124,223
Depreciation and charges for impairment of fixed assets	3,057	3,057
<b>Total expenditure for the year</b>	<u>123,221</u>	<u>127,280</u>
Net income before tax for the year	2,607	6,093
<b>Net income for the year</b>	<u>2,607</u>	<u>6,093</u>

**Root & Branch Westmill****Balance Sheet**at **31 March 2023**

<b>Company No.</b>	<b>07685042</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
Tangible assets		12	6,118	9,175
			<u>6,118</u>	<u>9,175</u>
<b>Current assets</b>				
Debtors		13	1,530	-
Cash at bank and in hand			100,053	85,397
			<u>101,583</u>	<u>85,397</u>
<b>Creditors: Amount falling due within one year</b>		14	(7,610)	(588)
			<u>93,973</u>	<u>84,809</u>
<b>Net current assets</b>				
			93,973	84,809
<b>Total assets less current liabilities</b>			100,091	93,984
<b>Provisions for liabilities</b>				
		15	(3,500)	-
			<u>96,591</u>	<u>93,984</u>
<b>Net assets excluding pension asset or liability</b>				
			96,591	93,984
<b>Total net assets</b>			<u>96,591</u>	<u>93,984</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>				
		16		
Restricted income funds			8,328	18,224
			<u>8,328</u>	<u>18,224</u>
<b>Unrestricted funds</b>				
		16		
General funds			83,549	71,046
Designated funds			4,714	4,714
			<u>88,263</u>	<u>75,760</u>
<b>Reserves</b>		16		
			<u>96,591</u>	<u>93,984</u>
<b>Total funds</b>			<u>96,591</u>	<u>93,984</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 October 2023

and signed on its behalf by:

N.W. Daisley

Trustee

10 October 2023

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

**Taxation**

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

**Tangible fixed assets and depreciation**

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

Fixtures & fittings	20 - 33% Straight line
---------------------	------------------------

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	3,304	98,359	101,663
Other trading activities	30,721	-	30,721
Other	989	-	989
<b>Total</b>	<b>35,014</b>	<b>98,359</b>	<b>133,373</b>
<b>Expenditure on:</b>			
Raising funds	10,120	-	10,120
Charitable activities	21,844	84,846	106,690
Other	10,470	-	10,470
<b>Total</b>	<b>42,434</b>	<b>84,846</b>	<b>127,280</b>
<b>Net income</b>	<b>(7,420)</b>	<b>13,513</b>	<b>6,093</b>
<b>Net income before other gains/(losses)</b>	<b>(7,420)</b>	<b>13,513</b>	<b>6,093</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>(7,420)</b>	<b>13,513</b>	<b>6,093</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	83,180	4,711	87,891
<b>Total funds carried forward</b>	<b>75,760</b>	<b>18,224</b>	<b>93,984</b>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations	13,122	6,350	19,472	9,104
Grants	83,252	-	83,252	92,559
	<b>96,374</b>	<b>6,350</b>	<b>102,724</b>	<b>101,663</b>

5 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
External fundraising	13,600	13,600	26,835
Internal fundraising	9,504	9,504	3,886
	<b>23,104</b>	<b>23,104</b>	<b>30,721</b>

**Root & Branch Westmill**  
**Notes to the Accounts**

**6 Other income**

	<b>Total 2023</b>	<b>Total 2022</b>
	£	£
Other income	-	989
	<u>-</u>	<u>989</u>

**7 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£
<i>Fundraising trading costs</i>			
External fundraising	10,040	10,040	10,120
	<u>10,040</u>	<u>10,040</u>	<u>10,120</u>

**8 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Therapeutic activities	82,486	15,753	98,239	106,690
	<u>82,486</u>	<u>15,753</u>	<u>98,239</u>	<u>106,690</u>

**9 Other expenditure**

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£
Employee costs	-	-	952
Depreciation on fixed assets	3,057	3,057	3,057
General administrative costs	7,767	7,767	5,860
Legal and professional costs	4,118	4,118	601
	<u>14,942</u>	<u>14,942</u>	<u>10,470</u>

**10 Net income before transfers**

	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,057	3,057

**Root & Branch Westmill****Notes to the Accounts****11 Staff costs**

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

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

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Administration	1	1
Services	2	2
	<u>3</u>	<u>3</u>

**12 Tangible fixed assets**

	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2022	49,053	49,053
At 31 March 2023	<u>49,053</u>	<u>49,053</u>
<b>Depreciation and impairment</b>		
At 1 April 2022	39,878	39,878
Depreciation charge for the year	3,057	3,057
At 31 March 2023	<u>42,935</u>	<u>42,935</u>
<b>Net book values</b>		
At 31 March 2023	<u>6,118</u>	<u>6,118</u>
At 31 March 2022	<u>9,175</u>	<u>9,175</u>

**13 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	557	-
Prepayments and accrued income	973	-
	<u>1,530</u>	<u>-</u>

**14 Creditors:**

amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	7,610	588
	<u>7,610</u>	<u>588</u>

**15 Provisions**

	<b>Other provisions</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Movement for the year	3,500	3,500
At 31 March 2023	<u>3,500</u>	<u>3,500</u>

**Root & Branch Westmill  
Detailed Statement of Financial Activities**

**16 Movement in funds**

	<b>At 1.4.2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31.3.2023</b>
<b>Restricted funds</b>				
Oxfordshire Community Fund Healthy Hearts	6,300	-	2,753	3,547
Oxfordshire Community Fund Key Worker	5,850	-	5,850	-
Loneliness & Isolation Initiative	2,013	-	2,013	-
Co-op Community Fund	1,134	-	1,134	-
Nineveh Charitable Trust	766	-	-	766
Co-op Direct Plus	652	-	-	652
Groundwork UK	500	1,500	1,712	288
Faringdon Town Council	308	-	308	-
Screwfix	207	-	207	-
Restore	-	38,040	38,040	-
Lloyds Bank	-	21,000	21,000	-
National Lottery	-	14,963	14,963	-
Finnis Scott Foundation	-	3,850	1,125	2,725
Arnold Clark	-	1,000	651	349
<b>Total restricted funds</b>	<b>17,730</b>	<b>80,353</b>	<b>89,756</b>	<b>8,327</b>
<b>Designated funds</b>				
Kitchen Project (Joan Strutt Trust)	4,714	-	-	4,714
<b>Total designated funds</b>	<b>4,714</b>	<b>-</b>	<b>-</b>	<b>4,714</b>

Transfers in the sum of £493 were made from restricted funds to the unrestricted fund to account for administration fees to gain and manage certain funds. These amounts were in relation to the previous financial year but recognised in this financial year.

**ROOT & BRANCH WESTMILL**

England & Wales - Charity number 1143294

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# Accounts

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**Root & Branch Westmill**

**Charity No. 1143294**

**Company No. 07685042**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**

## Root & Branch Westmill

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**Root & Branch Westmill  
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07685042**

**Charity No. 1143294**

**Registered Office**

Westmill Farm  
Watchfield  
Oxfordshire  
SN6 8TH

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

D.A. Atkins  
N.W. Daisley (Chair, from December 2021)  
M.S.R. Jeanneret  
M.A. Knight  
I.D. Matheson  
L. Needham (Chair, to December 2021)  
E.L. Welch  
K. Worthington

**Accountants**

Case Accounting Ltd  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

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**

The principal activity of the charitable company continues to be the provision of therapeutic horticultural, cooking and craft activities. For over 18 years we have provided support, friendship, opportunity and a place of calm for adults coping with mental health difficulties. Additionally, over the last five years we have been providing extra support for service users who are ready to join mainstream activities outside of our project, such as training, education, volunteering or employment.

Root & Branch is part of a broader provision of services across Oxfordshire. County-wide services are the responsibility of the Oxfordshire Mental Health Partnership under a significant contract with the Oxfordshire Clinical Commissioning Group.

Restore, a separate charity (no. 274222) is a member of the Partnership. Root & Branch has a contract with Restore and receives funding from Restore to achieve certain outcomes for adults with a mental health difficulty living in our geographic area. In all other respects Root & Branch is fully independent of Restore.

### **Public benefit**

When planning the activities for the period the trustees have considered the Charity Commission's guidance on public benefit and other matters. The charity operates in and around Watchfield, Oxon and has a number of activities, which seek to reach out to the local community. The charity provides a range of therapeutic horticulture, woodwork, blacksmith and craft activities to people who are experiencing mental health difficulties.

### **Volunteers**

Many dedicated volunteers, essential to our work, generously contribute their time on a regular basis and the charity could not function without their input. The contribution of the board of trustees also, is tremendously important for our success.

Their contribution amounts to around 5,000 hours of unpaid work and the trustees are very grateful for their enthusiasm and commitment.

While as a charity we rely on volunteer effort, we must also employ experienced and expert staff who can help to bring order and calm to those who need it and then to begin positive steps towards their personal goals and recovery. The trustees wish to acknowledge the professionalism and dedication of our staff. The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations. It really is making a difference. To view the latest update on our work, please visit our website [www.rootandbranch.info](http://www.rootandbranch.info).



## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

The last two years, in particular the twelve months to 31 March 2022 have been an exceptionally challenging time for the charity, as we have dealt with the impact of the Covid- 19 pandemic.

The dedication, commitment and professionalism of our staff and volunteers enable us to provide highly regarded, valuable and effective support to adults with enduring mental health difficulties. Root and Branch is all about face-to-face support of a kind that is difficult to achieve at a distance, but the charity demonstrated great flexibility and imagination in responding to the pandemic, using social media and conferencing platforms such as Zoom to bring the Root and Branch community together, providing support and counsel to service users over the telephone, and opening the site whenever possible for small groups of people.

Demand for our activities remained high throughout this period, and working carefully within guidance from government and health authorities, we were able to judiciously and gradually reopen and reinstate our services as the impact of the pandemic reduced.



We have a reputation for quality with a genuinely caring approach recognised by local health professionals and the wider community. Alongside this we offer extraordinary value for our funding as our delivery costs equate to less than £45 per person a day.

*"I was diagnosed with chronic & persistent mental health issues four years ago. I withdrew from extended family & friends becoming very isolated, leaning solely on my husband for support.*

*"I am grateful that I was referred to Root & Branch. It has provided me with a safe and supportive environment. Attending gives me structure in my week and encourages me to leave the house. It provides me with the opportunity to socialise with other people who also have mental health issues thereby providing me with the reassurance I am not alone. I have found the staff and volunteers to be really friendly, caring and approachable."*

*– Carol, 2022*

## FINANCIAL REVIEW

During the year 2021-2022, 31 adults (mostly from the Vale of the White Horse) regularly attended Root & Branch. Each individual has set personal goals and been given a broad range of opportunities to achieve these through engagement with the service and activities Root and Branch offers. The majority have achieved outcomes in the following areas:

- starting a new activity in their community;
- engaged in activities to improve their physical health;
- completed at least one of the training courses that we run and facilitate
- reported improved self-esteem or confidence
- were able to manage their mental health
- improved social networks and reduced loneliness and isolation
- 11 people have started volunteering for other organisations
- 2 people have obtained employment

We have continued to invest in both our resources and infrastructure, providing additional meeting spaces, outdoor structures and improvements to the therapeutic garden. We now have six members of staff (all part time, totalling 93 hours a week) supported by approximately 20 volunteers. We have a pension scheme offered to all employed staff with both R&B and the employee each making a contribution.



Direct funding in the form of a three-year grant from Lloyds Bank Foundation secured staffing levels, including an employment coach to help people who are ready to begin the move back into work. The Foundation were so pleased with our outcomes that the support was extended for another year, ending finally in March 2022.

During the period of their support we have also had the tremendous boon of very practical assistance from the Lloyds Foundation 'Enhance' program, with expert guidance in fundraising and strategic planning from senior consultants in their fields, for both staff and the Board of Trustees.

As a charity we rely heavily on volunteer effort, and we also employ a very experienced and expert staff who help to bring order, calm and confidence in a safe and supportive environment, helping service users take positive steps towards their personal goals and recovery. The trustees wish to acknowledge the professionalism and dedication of our staff, particularly over two such difficult years.

*"My nieces and nephews have remarked that they have never seen me so happy, laughing and joking and enjoying life. I can now provide them an understanding of life they can draw on to fight their own demons. If you had said to me when I started at Root and Branch how my life would completely change and how happy I am I would never have believed you.*

*"Root and Branch, all the amazing and dedicated staff and fellow gardeners have and will continue to provide an outstanding and life changing centre" – Paul, 2019*

## Root & Branch Westmill Trustees Annual Report

*“Root & Branch gives hope and stability to a confusing world. Root & Branch is where I began my recovery of severe mental health illnesses with the added support of a psychotherapist, learning coping strategies and embracing new skills, not being afraid to have a go.*

*“Root & Branch allowed me to explore what it was to be me through gardening and craft in a therapeutic environment. Having somewhere to regularly attend that fully accepts me for being me” – Clare, 2021*

The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations, which makes our important work possible.

To view the latest update on our work, please visit our website [www.rootandbranch.info](http://www.rootandbranch.info).

*“Thank you for being there for me and for every opportunity provided to challenge and develop me, my skills, and my self-confidence. Through Root & Branch I found a place where I fitted in, I felt comfortable for the first time in years.... THANK YOU” – CH, 2021*

### Fundraising activities

Root & Branch has to raise significant funds to provide the support to our service users. The money we receive through the contract arrangements with Restore covers less than 32% of our total costs, so we also commit energy and imagination to a fundraising process ourselves.

We regularly apply for charitable grants from Foundations and Trusts, as well as following up occasional larger opportunities with organisations such as the Charities Aid Foundation and Lottery Fund. We use external fundraisers to help us with this task, focusing on the Foundations where they have special expertise.



We also raise money through activities such as plant and craft sales, having proper regard during this difficult period for government guidance during the Covid-19 lockdowns. We are increasingly engaged with social media and online technologies such as JustGiving to extend the reach and impact of the fundraising process.

### Reserves policy

The trustees consider that the reserves carried forward are sufficient to enable the charity to continue to pursue its objectives. We aim to keep a minimum of six months running costs in reserves. We rely on grants and donations which cannot be guaranteed and require constant fundraising activity, and appropriate monitoring and reporting.

Our service users typically attend for up to three years and given their vulnerability we wish to protect them from any reduction in support arising from short term financial constraints.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

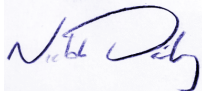
**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 28 June 2011 and registered as a charity on 9 August 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In practice the activities are very much a continuation of the work began in 2002 under the former charitable trust (charity 1088493).

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

Signed on behalf of the board

A handwritten signature in blue ink, appearing to read 'N W Daisley', is written over a light blue rectangular background.

N W Daisley

Chair, Trustee  
6 October 2022

## Root & Branch Westmill

### Independent Examiners Report

#### Independent Examiner's Report to the trustees of Root & Branch Westmill

I report to the charity trustees on my examination of the financial statements of Root & Branch Westmill for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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



T R Case FCA Bsc

Case Accounting Ltd  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY  
6 October 2022

**Root & Branch Westmill**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	4	11,804	89,859	101,663	88,437
Other trading activities	5	30,721	-	30,721	26,247
Other		989	-	989	-
<b>Total</b>		<b>43,514</b>	<b>89,859</b>	<b>133,373</b>	<b>114,684</b>
<b>Expenditure on:</b>					
Raising funds	6	10,120	-	10,120	9,680
Charitable activities	7	20,290	86,400	106,690	75,166
Other	8	10,470	-	10,470	7,310
<b>Total</b>		<b>40,880</b>	<b>86,400</b>	<b>127,280</b>	<b>92,156</b>
Net gains on investments		-	-	-	-
<b>Net income</b>	9	<b>2,634</b>	<b>3,459</b>	<b>6,093</b>	<b>22,528</b>
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		<b>2,634</b>	<b>3,459</b>	<b>6,093</b>	<b>22,528</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>2,634</b>	<b>3,459</b>	<b>6,093</b>	<b>22,528</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		83,180	4,711	87,891	65,363
<b>Total funds carried forward</b>		<b>85,814</b>	<b>8,170</b>	<b>93,984</b>	<b>87,891</b>

**Root & Branch Westmill**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	133,373	114,684
<b>Gross income for the year</b>	<u>133,373</u>	<u>114,684</u>
Expenditure	124,223	89,099
Depreciation of fixed assets	3,057	3,057
<b>Total expenditure for the year</b>	<u>127,280</u>	<u>92,156</u>
Net income before tax for the year	6,093	22,528
<b>Net income for the year</b>	<u><u>6,093</u></u>	<u><u>22,528</u></u>

**Root & Branch Westmill****Balance Sheet**

at 31 March 2022

Company No. 07685042	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	<u>9,175</u> 9,175	<u>12,232</u> 12,232
<b>Current assets</b>			
Cash at bank and in hand		<u>85,397</u> 85,397	<u>76,229</u> 76,229
<b>Creditors:</b> Amount falling due within one year	12	<u>(588)</u>	<u>(570)</u>
<b>Net current assets</b>		84,809	75,659
<b>Total assets less current liabilities</b>		<u>93,984</u>	<u>87,891</u>
<b>Net assets excluding pension asset or liability</b>		<u>93,984</u>	<u>87,891</u>
<b>Total net assets</b>		<u><u>93,984</u></u>	<u><u>87,891</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	13	<u>8,170</u> 8,170	<u>4,711</u> 4,711
<b>Unrestricted funds</b>			
General funds	13	81,100	78,466
Designated funds		<u>4,714</u>	<u>4,714</u>
		85,814	83,180
<b>Reserves</b>	13		
<b>Total funds</b>		<u><u>93,984</u></u>	<u><u>87,891</u></u>

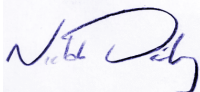
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 6 October and signed on its behalf by:



N W Daisley  
Chair, Trustee

6 October 2022

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Expenditure**

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

**Taxation**

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

**Tangible fixed assets and depreciation**

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

Fixtures & fittings 20 - 33% Straight line

## **Root & Branch Westmill**

### **Notes to the Accounts**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	16,512	71,925	88,437
Other trading activities	26,247	-	26,247
<b>Total</b>	<u>42,759</u>	<u>71,925</u>	<u>114,684</u>
<b>Expenditure on:</b>			
Raising funds	9,680	-	9,680
Charitable activities	3,188	71,978	75,166
Other	7,310	-	7,310
<b>Total</b>	<u>20,178</u>	<u>71,978</u>	<u>92,156</u>
<b>Net income</b>	<u>22,581</u>	<u>(53)</u>	<u>22,528</u>
<b>Net income before other gains/(losses)</b>	22,581	(53)	22,528
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>22,581</u>	<u>(53)</u>	<u>22,528</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	60,599	4,764	65,363
<b>Total funds carried forward</b>	<u>83,180</u>	<u>4,711</u>	<u>87,891</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	9,104	-	9,104	52,012
Grants	2,700	89,859	92,559	36,425
	<u>11,804</u>	<u>89,859</u>	<u>101,663</u>	<u>88,437</u>

5 Income from other trading activities

	Unrestricted £	Total 2022 £	Total 2021 £
External fundraising	26,835	26,835	24,293
Internal fundraising	3,886	3,886	1,954
	<u>30,721</u>	<u>30,721</u>	<u>26,247</u>

**Root & Branch Westmill**

**Notes to the Accounts**

**6 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2022</b>	<b>2021</b>
	£	£	£
External fundraising	10,120	10,120	9,680
	<u>10,120</u>	<u>10,120</u>	<u>9,680</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
			<b>2022</b>	<b>2021</b>
	£	£	£	£
Therapeutic activities	20,290	86,400	106,690	75,166
	<u>20,290</u>	<u>86,400</u>	<u>106,690</u>	<u>75,166</u>

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2022</b>	<b>2021</b>
	£	£	£
Employee costs	952	952	78
Premises costs	-	-	1,522
Depreciation of fixed assets	3,057	3,057	3,057
General administrative costs	5,860	5,860	850
Legal and professional costs	601	601	1,803
	<u>10,470</u>	<u>10,470</u>	<u>7,310</u>

**9 Net income before transfers**

	<b>2022</b>	<b>2021</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,057	3,057

**10 Staff costs**

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

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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Administration	1	1
Services	2	2
	<u>3</u>	<u>3</u>

**Root & Branch Westmill**  
**Notes to the Accounts**

**11 Tangible fixed assets**

	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2021	49,053	49,053
At 31 March 2022	<u>49,053</u>	<u>49,053</u>
<b>Depreciation and impairment</b>		
At 1 April 2021	36,821	36,821
Depreciation charge for the year	3,057	3,057
At 31 March 2022	<u>39,878</u>	<u>39,878</u>
<b>Net book values</b>		
At 31 March 2022	<u>9,175</u>	<u>9,175</u>
At 31 March 2021	<u>12,232</u>	<u>12,232</u>

**12 Creditors:**

amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	<u>588</u>	<u>570</u>
	<u>588</u>	<u>570</u>

**Root & Branch Westmill**

**Notes to the Accounts**

**13 Movement in funds**

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restore		34,113	34,113	-
Lloyds Bank Grant		21,000	21,000	-
National Lottery Community Fund		14,646	14,646	-
Oxfordshire Community Fund Key Worker		7,800	1,950	5,850
Oxfordshire Community Fund Healthy Hearts		6,300		6,300
Screwfix		3,000	2,549	451
Vale of White Horse District Council		3,000	3,000	-
Nineveh Charitable Trust		2,700	1,684	1,016
Co-op Community Fund		2,000	866	1,134
Faringdon Town Council		1,800	1,492	308
Co-op Direct Plus		1,000	348	652
Percy Bilton Charity		500	500	-
Ground Work UK		500		500
Loneliness & Isolation	4,711		2,698	2,013
	4,711	98,359	84,846	18,224

**Root & Branch Westmill**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies				
Donations	9,104	-	9,104	52,012
Grants	2,700	89,859	92,559	36,425
	<u>11,804</u>	<u>89,859</u>	<u>101,663</u>	<u>88,437</u>
Other trading activities				
External fundraising	26,835	-	26,835	24,293
Internal fundraising	3,886	-	3,886	1,954
	<u>30,721</u>	<u>-</u>	<u>30,721</u>	<u>26,247</u>
Other				
	989	-	989	-
	<u>989</u>	<u>-</u>	<u>989</u>	<u>-</u>
<b>Total income and endowments</b>	<b>43,514</b>	<b>89,859</b>	<b>133,373</b>	<b>114,684</b>
<b>Expenditure on:</b>				
Costs of other trading activities				
External fundraising	10,120	-	10,120	9,680
	<u>10,120</u>	<u>-</u>	<u>10,120</u>	<u>9,680</u>
<b>Total of expenditure on raising funds</b>	<b>10,120</b>	<b>-</b>	<b>10,120</b>	<b>9,680</b>
Charitable activities				
Therapeutic activities	20,290	86,400	106,690	75,166
	<u>20,290</u>	<u>86,400</u>	<u>106,690</u>	<u>75,166</u>
<b>Total of expenditure on charitable activities</b>	<b>20,290</b>	<b>86,400</b>	<b>106,690</b>	<b>75,166</b>
Employee costs				
Staff training	952	-	952	78
	<u>952</u>	<u>-</u>	<u>952</u>	<u>78</u>
Other premises costs	-	-	-	1,522
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,522</u>
Depreciation of Fixtures & fittings				
Sundry expenses	3,057	-	3,057	3,057
	<u>5,860</u>	<u>-</u>	<u>5,860</u>	<u>850</u>
	<u>8,917</u>	<u>-</u>	<u>8,917</u>	<u>3,907</u>
Legal and professional costs				
Independent examination fees	601	-	601	570

**Root & Branch Westmill****Detailed Statement of Financial Activities**

Other legal and professional costs	-	-	-	1,233
	<u>601</u>	<u>-</u>	<u>601</u>	<u>1,803</u>
<b>Total of expenditure of other costs</b>	<u>10,470</u>	<u>-</u>	<u>10,470</u>	<u>7,310</u>
<b>Total expenditure</b>	40,880	86,400	127,280	92,156
Net gains on investments	-	-	-	-
<b>Net income</b>	<u>2,634</u>	<u>3,459</u>	<u>6,093</u>	<u>22,528</u>
<b>Net income before other gains/(losses)</b>	<u>2,634</u>	<u>3,459</u>	<u>6,093</u>	<u>22,528</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>2,634</u>	<u>3,459</u>	<u>6,093</u>	<u>22,528</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	83,180	4,711	87,891	65,363
<b>Total funds carried forward</b>	<u>85,814</u>	<u>8,170</u>	<u>93,984</u>	<u>87,891</u>

**ROOT & BRANCH WESTMILL**

England & Wales - Charity number 1143294

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# Accounts

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REGISTERED COMPANY NUMBER: 07685042 (England and Wales)  
REGISTERED CHARITY NUMBER: 1143294

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
ROOT & BRANCH WESTMILL**

Case Accounting Ltd.  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

**ROOT & BRANCH WESTMILL**

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FOR THE YEAR ENDED 31 MARCH 2021**

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## ROOT & BRANCH WESTMILL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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**

The principal activity of the charitable company continues to be the provision of therapeutic horticultural, cooking and craft activities. For over 17 years we have provided support, friendship, opportunity and a place of calm for adults coping with mental health difficulties. Additionally, over the last 4 years we have started to provide more support for service users who are ready to join mainstream activities outside of our project, such as training, education, volunteering or employment.

Root & Branch is part of a broader provision of services across Oxfordshire. County-wide services are the responsibility of the Oxfordshire Mental Health Partnership under a significant contract with the Oxfordshire Clinical Commissioning Group. Restore, a separate charity (no. 274222), is a member of the Partnership. Root & Branch has a contract with Restore and receives funding from Restore to achieve certain outcomes for adults with a mental health difficulty living in our geographic area. In all other respects Root & Branch is fully independent of Restore.

##### **Public benefit**

When planning the activities for the period the trustees have considered the Charity Commission's guidance on public benefit and other matters. The charity operates in and around Watchfield, Oxon and has a number of activities, which seek to reach out to the local community. The charity provides a range of therapeutic horticulture, woodwork, blacksmith and craft activities to people who are experiencing mental health difficulties.

##### **Volunteers**

Many dedicated volunteers, essential to our work, generously contribute their time on a regular basis. This amounts to almost 5,000 hours of unpaid work and the trustees are very grateful for their enthusiasm and commitment.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The twelve months to 31 March 2021 have been another successful and very busy time for the charity, albeit Covid-19 has presented unprecedented and significant challenges to service users, staff and volunteers, with the organisation demonstrating how quickly it responded to the Covid crisis. Demand for our service is very high and for most of the year, taking into account government guidelines, we have operated at a safe capacity. The dedication, commitment and professionalism of our staff and volunteers enable us to provide a highly regarded, valuable and effective support to adults with enduring mental health difficulties.

During the year 39 service users (mostly from the Vale of White Horse) regularly attended Root and Branch. 12 people attended at least one course run at Root and Branch, harnessing zoom technology with 15 people attending at least one group zoom session, 6 people improved their physical health, 9 people improved their confidence and self-esteem and 4 people managed to cope with responsibilities. 2 people had support with benefits, 4 people started or continued volunteering, 1 person returned to work, 9 people managed their mental health and 2 people made improvements in living skills.

We have a reputation for quality with a genuinely caring approach recognised by local health professionals and the wider community. Alongside this we offer incredible value as our delivery costs equate to less than £45 per person a day.

We have continued to invest in both our resources and infrastructure, providing additional one-to-one meeting space, outdoor structures and improvements to the therapeutic garden. We have harnessed new technology like Zoom to bring the Root and Branch community together. We now have six members of staff (all part time, totalling 87 hours a week) supported by 20 volunteers. We have a pension scheme offered to all employed staff with both R&B and the employee each making a contribution.

Lloyds Bank Foundation continues to support us, funding us till the end of March 2023 which secures our staffing levels, including an employment coach to help people who are ready to begin the move back into work.

While as a charity we rely on volunteer effort, we must also employ experienced and expert staff who can help to bring order and calm to those who need it and then to begin positive steps towards their personal goals and recovery. The trustees wish to acknowledge the professionalism and dedication of our staff.

The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations. It really is making a difference.

To view the latest update on our work, please visit our website [www.rootandbranch.info](http://www.rootandbranch.info).

**Fundraising activities**

Root & Branch has to raise significant funds to provide the support to our service users. The money we receive through the contract arrangements with Restore covers less than 32% of our total costs, so we also commit energy and imagination to a fundraising process ourselves.

We regularly apply for charitable grants and donations from Foundations and Trusts, as well as occasional larger opportunities with organisations such as the Charities Aid Foundation and National Lottery.

We use external fundraisers to help us, focusing on the Foundations in which they have special expertise, and we are exploring the possibilities of an in-house volunteer fundraising committee to handle other, local opportunities. We also raise money through activities such as plant and craft sales and an annual open day, and are increasingly engaged with social media and online technologies such as Just Giving to extend the reach and impact of the fundraising process.

Additionally, we have received a grant from the Oxfordshire Community Foundation which has enabled us to offer courses and training in-house for our service users. This has covered a wide range of subjects including cooking, stone carving and metalwork, and has also provided our service users with better and more frequent access.

## ROOT & BRANCH WESTMILL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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#### FINANCIAL REVIEW

##### Reserves policy

The trustees consider that the reserves carried forward are sufficient to enable the charity to continue to pursue its objectives. We aim to keep a minimum of six months running costs in reserves. We rely on grants and donations and these cannot be guaranteed and require constant fundraising activity. Our service users typically attend for up to three years and given their vulnerability we wish to protect them from any reduction in support arising from short term financial constraints.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 28 June 2011 and registered as a charity on 9 August 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In practice the activities are very much a continuation of the work began in 2002 under the former charitable trust (charity 1088493).

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

07685042 (England and Wales)

##### Registered Charity number

1143294

##### Registered office

Westmill Farm  
Watchfield  
Oxfordshire  
SN6 8TH

##### Trustees

The trustees at the date the financial statements were approved were as follows:

- L Needham (Chair)
- I Matheson
- E Welch
- J Day
- S Heardman
- N Daisley
- K Worthington

N Daisley and K Worthington became fully elected Trustees and S Heardman resigned during the Annual General Meeting in October 2020.

##### Independent Examiner

Case Accounting Ltd.  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

Approved by order of the board of trustees on 8/6/21 and signed on its behalf by:

ROOT & BRANCH WESTMILL

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021

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.....  
L S Needham - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROOT & BRANCH WESTMILL**

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**Independent examiner's report to the trustees of Root & Branch Westmill ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



T R Case FCA BSc  
Case Accounting Ltd.  
20 Goodwood Way  
Cepen Park South  
Chippenham  
Wiltshire  
SN14 0SY

Date: .....17 June 2021.....

ROOT & BRANCH WESTMILL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		16,512	71,925	88,437	61,516
Other trading activities	2	26,245	2	26,247	34,410
<b>Total</b>		42,757	71,927	114,684	95,926
<b>EXPENDITURE ON</b>					
Raising funds		9,680	-	9,680	9,310
<b>Charitable activities</b>					
Charitable		10,497	71,979	82,476	94,879
<b>Total</b>		20,177	71,979	92,156	104,189
<b>NET INCOME/(EXPENDITURE)</b>		22,580	(52)	22,528	(8,263)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		60,599	4,764	65,363	73,626
<b>TOTAL FUNDS CARRIED FORWARD</b>		83,179	4,712	87,891	65,363

The notes form part of these financial statements

ROOT & BRANCH WESTMILL

BALANCE SHEET  
31 MARCH 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	7	12,232	3
<b>CURRENT ASSETS</b>			
Cash at bank		76,229	65,912
<b>CREDITORS</b>			
Amounts falling due within one year	8	(570)	(552)
<b>NET CURRENT ASSETS</b>		<u>75,659</u>	<u>65,360</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>87,891</u>	<u>65,363</u>
<b>NET ASSETS</b>		<u><u>87,891</u></u>	<u><u>65,363</u></u>
<b>FUNDS</b>	10		
Unrestricted funds		83,180	60,599
Restricted funds		4,711	4,764
<b>TOTAL FUNDS</b>		<u><u>87,891</u></u>	<u><u>65,363</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been 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 8 June 2021 and were signed on its behalf by:

  
L S Needham - Trustee

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.

**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.

Garden Equipment	- 25% on cost
Kitchen	- 20% on cost
Computer equipment	- 33% on cost

**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.

ROOT & BRANCH WESTMILL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
External fundraising	24,293	29,401
Internal fundraising	1,954	5,009
	<u>26,247</u>	<u>34,410</u>

3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>3,057</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

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

	2021	2020
Administration	1	1
Services	2	2
	<u>3</u>	<u>3</u>

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

The full-time equivalent number of staff is 2.6 persons. Of the 89 hours worked per week, 12 hours is for administrative work.

ROOT & BRANCH WESTMILL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,788	55,728	61,516
Other trading activities	34,410	-	34,410
<b>Total</b>	40,198	55,728	95,926
<b>EXPENDITURE ON</b>			
Raising funds	9,310	-	9,310
<b>Charitable activities</b>			
Charitable	35,165	59,714	94,879
<b>Total</b>	44,475	59,714	104,189
<b>NET INCOME/(EXPENDITURE)</b>	(4,277)	(3,986)	(8,263)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	64,876	8,750	73,626
<b>TOTAL FUNDS CARRIED FORWARD</b>	60,599	4,764	65,363

7. TANGIBLE FIXED ASSETS

	Garden Equipment £	Kitchen £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	25,221	6,572	1,974	33,767
Additions	-	15,286	-	15,286
At 31 March 2021	25,221	21,858	1,974	49,053
<b>DEPRECIATION</b>				
At 1 April 2020	25,220	6,571	1,973	33,764
Charge for year	-	3,057	-	3,057
At 31 March 2021	25,220	9,628	1,973	36,821
<b>NET BOOK VALUE</b>				
At 31 March 2021	1	12,230	1	12,232
At 31 March 2020	1	1	1	3

ROOT & BRANCH WESTMILL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	<u>570</u>	<u>552</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	12,232	-	12,232	3
Current assets	71,518	4,711	76,229	65,912
Current liabilities	(570)	-	(570)	(552)
	<u>83,180</u>	<u>4,711</u>	<u>87,891</u>	<u>65,363</u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	40,599	37,867	78,466
Kitchen Project (Joan Strutt Trust)	20,000	(15,286)	4,714
	<u>60,599</u>	<u>22,581</u>	<u>83,180</u>
<b>Restricted funds</b>			
Loneliness & Isolation Project	4,764	(53)	4,711
	<u>4,764</u>	<u>(53)</u>	<u>4,711</u>
<b>TOTAL FUNDS</b>	<u>65,363</u>	<u>22,528</u>	<u>87,891</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,757	(4,890)	37,867
Kitchen Project (Joan Strutt Trust)	-	(15,286)	(15,286)
	<u>42,757</u>	<u>(20,176)</u>	<u>22,581</u>
<b>Restricted funds</b>			
Restore	36,425	(36,425)	-
Lloyds Bank Foundation	21,000	(21,000)	-
Loneliness & Isolation Project	1	(54)	(53)
CAF	14,501	(14,501)	-
	<u>71,927</u>	<u>(71,980)</u>	<u>(53)</u>
<b>TOTAL FUNDS</b>	<u>114,684</u>	<u>(92,156)</u>	<u>22,528</u>

ROOT & BRANCH WESTMILL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	44,876	(4,277)	40,599
Kitchen Project (Joan Strutt Trust)	20,000	-	20,000
	<u>64,876</u>	<u>(4,277)</u>	<u>60,599</u>
<b>Restricted funds</b>			
Loneliness & Isolation Project	8,750	(3,986)	4,764
	<u>8,750</u>	<u>(3,986)</u>	<u>4,764</u>
<b>TOTAL FUNDS</b>	<u><u>73,626</u></u>	<u><u>(8,263)</u></u>	<u><u>65,363</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,198	(44,475)	(4,277)
<b>Restricted funds</b>			
Restore	31,368	(31,368)	-
Lloyds Bank Foundation	24,360	(24,360)	-
Loneliness & Isolation Project	-	(3,986)	(3,986)
	<u>55,728</u>	<u>(59,714)</u>	<u>(3,986)</u>
<b>TOTAL FUNDS</b>	<u><u>95,926</u></u>	<u><u>(104,189)</u></u>	<u><u>(8,263)</u></u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	44,876	33,590	78,466
Kitchen Project (Joan Strutt Trust)	20,000	(15,286)	4,714
	<u>64,876</u>	<u>18,304</u>	<u>83,180</u>
<b>Restricted funds</b>			
Loneliness & Isolation Project	8,750	(4,039)	4,711
	<u>8,750</u>	<u>(4,039)</u>	<u>4,711</u>
<b>TOTAL FUNDS</b>	<u><u>73,626</u></u>	<u><u>14,265</u></u>	<u><u>87,891</u></u>

**ROOT & BRANCH WESTMILL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****10. 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 £
<b>Unrestricted funds</b>			
General fund	82,955	(49,365)	33,590
Kitchen Project (Joan Strutt Trust)	-	(15,286)	(15,286)
	<u>82,955</u>	<u>(64,651)</u>	<u>18,304</u>
<b>Restricted funds</b>			
Restore	67,793	(67,793)	-
Lloyds Bank Foundation	45,360	(45,360)	-
Loneliness & Isolation Project	1	(4,040)	(4,039)
CAF	14,501	(14,501)	-
	<u>127,655</u>	<u>(131,694)</u>	<u>(4,039)</u>
<b>TOTAL FUNDS</b>	<u>210,610</u>	<u>(196,345)</u>	<u>14,265</u>

The Trustees previously designated £20,000 of the donation from the Joan Strutt Trust towards extending and refurbishing the kitchen. The charity spent £15,286 towards this project in the year to 31 March 2021. It is envisaged that the balance of the fund will be spent in the next financial year.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**ROOT & BRANCH WESTMILL****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	52,012	30,148
Grants	36,425	31,368
	<u>88,437</u>	<u>61,516</u>
<b>Other trading activities</b>		
External fundraising	24,293	29,401
Internal fundraising	1,954	5,009
	<u>26,247</u>	<u>34,410</u>
<b>Total incoming resources</b>	<b>114,684</b>	<b>95,926</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Costs of external fundraising	9,680	9,310
<b>Charitable activities</b>		
Staff costs	66,387	64,632
Projects	504	7,541
Transport	25	1,310
Utilities	7,564	7,829
Kitchen & welfare	2	1,511
Garden	464	1,898
Woodwork	65	543
Forge	139	670
Crafts	16	616
General	850	4,810
Premises costs	1,522	1,627
Training	78	808
	<u>77,616</u>	<u>93,795</u>
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of tangible fixed assets	3,057	-
<b>Governance costs</b>		
Accountancy fees	570	552
Legal & professional fees	1,233	532
	<u>1,803</u>	<u>1,084</u>

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ROOT & BRANCH WESTMILL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

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	2021	2020
	£	£
Total resources expended	<u>92,156</u>	<u>104,189</u>
Net income/(expenditure)	<u><u>22,528</u></u>	<u><u>(8,263)</u></u>

This page does not form part of the statutory financial statements