

**GRASSROOTS PROGRAMME
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2021**

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

GRASSROOTS PROGRAMME

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**GRASSROOTS PROGRAMME
TRUSTEES' ANNUAL REPORT
for the Year Ended 31 August 2021**

The Trustees present their report and the financial statements for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out on page twelve and comply with the Charity's Constitution, the Charities Act 2011 and 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 published in October 2019.

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

LEGAL AND ADMINISTRATIVE DETAILS

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

ORGANISATIONAL STRUCTURE

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

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PUBLIC BENEFIT

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

RECRUITMENT AND APPOINTMENT OF TRUSTEES

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

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

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

OBJECTIVES AND ACTIVITIES

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

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

ACHIEVEMENTS AND PERFORMANCE

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

Working our way through the Covid-19 Pandemic

Throughout the pandemic "We are all in this together" has been echoed all around us and yet some of us involved in the community and voluntary sector know that we may have been in the same storm but not everyone has been in the same boat. The pandemic has highlighted the inequalities and injustices that exist, locally, nationally as well as globally.

Secondly, we mustn't forget that the coronavirus pandemic has been as much a mental health emergency as it has been a physical one. Therefore, it is worth reminding our local-national governments that the economic sectors will only be as healthy as the people, communities and environments that support them. Interestingly it is community, voluntary and faith sectors which have done the MOST with the LEAST resources because they are motivated by their faith, mission statement, and service users, not by profit. Therefore, the work that many charities like ours have done over the past year, in responding to the pandemic has been nothing short of remarkable.

Re-opening places of worship had not been easy particularly as government instructions had been very demanding and Luton's population includes people who are vulnerable to disproportionate impact and severity of COVID-19, including BAME, elderly and deprived populations. Supporting and reassuring faith leaders that they are not alone and that we are all together in this had been at the core of our work. Besides that we continued providing the right and relevant information from time to time as government guidelines had been constantly changing and updating. We regularly cascaded the messages encouraging faith communities to continue preventing the spread of Covid-19, protecting the vulnerable and providing reassurance to people, countering their fears and anxieties.

Towards the end of 2020, the world had been waiting for the COVID-19 vaccine, but since then it has taken lots of our energy, focus and determination to confront the rumours and conspiracy myths which were (and still are) undermining public trust in health authorities and in tested and approved vaccines, which threaten an effective public health response to the pandemic. It is great that the government strengthened Near Neighbours local hubs and local authorities, to improve on public health communication in dispelling myths, reduce fear, and build confidence among ethnic minorities, tackling misinformation and anti-vaccination narratives and encouraging engagement with NHS services.

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Amidst all these challenges what has been most encouraging is to see communities pulling together, whether it was for the extremely heavy ash fall rained down on parts of the Caribbean island of St Vincent on 9th April 2021 or it was commemorating Black Lives Matter - One Year On in Luton on 25th May 2021; whether it was negotiating our way through the strong & divisive narrative around Israel-Palestine conflict) or it was trying to understand and discern how climate change can be racist too. We have hope as long as people of faith and goodwill continue to come together to discern ways of responding to challenges facing our world today. Our report is a testament to that hope and affirms the fact that our efforts to make the world a better place do make a difference.

Spirituality of Justice

Spirituality involves the recognition of a sense or belief that there is something greater than ourselves and that greater of which we are part is cosmic or divine in nature. Spirituality of Justice however describes Justice as the best beloved of all things in the sight of divine. It is a gift from God to humanity, and the sign of His loving-kindness. All our work is guided by it, some of which is mentioned below.

Holocaust Memorial Day (HMD) 2021 (Jan'21)

The theme for Holocaust Memorial Day (HMD) 2021 was "Be the light in the darkness". In a statement the HMD Trust said, "Increasing levels of denial, division and misinformation in today's world mean we must remain vigilant against hatred and identity-based hostility. We can all stand in solidarity – at home, in public, and online." This year everyone joined the national event held online. This can be viewed at <https://www.hmd.org.uk/ceremony>. Chief Rabbi Ephraim Mirvis said "Darkness can only endure when we fail to shine a light. We are the guardians of the fragile flame of our humanity. If each one of us will become that flame, this will be a different world – a world in which light will prevail."

Fairtrade Fortnight 22nd Feb – 7th March 2021

Like every year, during the Fairtrade Fortnight we reminded faith communities to renew our commitment to Fairtrade, pledging to buy and use Fairtrade to help disadvantaged farmers and communities in developing countries. It guarantees them a fair price which helps them access education, healthcare, and sustainable farming methods. By choosing Fairtrade, we support 7 million people in 59 developing countries. Fairtrade isn't Charity – It is Justice.

A Fair Deal – Challenging the exploitation of trade by business giants (Feb'21)

GRASSROOTS contributed an article at <http://www.jointpublicissues.org.uk/a-fair-deal/> sharing an individual perspective and experience of seeing the signs of Western Empire and colonial legacies continue to exert their influence and modern globalization initiating a new era of economic slavery and oppression.

Black Lives Matter - One Year On in Luton (May'21)

To commemorate first death anniversary of George Floyd and to remember and refresh our commitment to the ethos of racial justice and Black Lives Matter (BLM) movement, in Luton, we invited Pas Vincent Cox to talk about developing Interdenominational Commission on Racial Justice under Churches Together in Luton. This is aimed at discerning, defining and understanding what does it mean to be black in the UK/Luton? How black communities and people end up at the bottom of the upside down pyramid of the ethnic minority communities? It is about Identifying disadvantages that the black communities face, before articulating solutions to create equity around those disadvantages.

Windrush Day 2021 Commemorated in Luton (Jun'21)

It's been more than 70 years since the Empire Windrush ship sailed to Britain, and now an estimated 500,000 people live in the UK who arrived between 1948 and 1971 from Caribbean countries. Many of them have experienced racism and discrimination. Still, their positive contributions are a testament to their resilience and fortitude. In a commemorative event organised by African Caribbean Community Development Forum (ACCDF) that we supported, Luton Cllr Jacqui Burnett said: "It is worth remembering that our NHS would not have survived without the Windrush Generation and its descendants." Luton North MP Sarah Owen said, "This year more than ever we've rightly paid tribute to NHS workers from home & abroad. We must acknowledge the overseas workers' fantastic contributions to the NHS and stop penalising people who come to the UK to care for our sick, elderly and vulnerable."

Remembering Srebrenica (Jul'21)

A book "Voices from Srebrenica: Survivor Narratives of the Bosnian Genocide" provides eyewitness accounts of the Bosnian genocide, which is called the worst atrocity on European soil since the Second World War. In commemorating UK National Srebrenica Memorial Day, we supported, promoted and actively participated and contributed to the University of Bedfordshire led online event with the authors of this book Professor Ann Petrilu & Hasan Hasanovic. In writing this book, they have revealed stories of individual trauma, loss and resilience.

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GRASSROOTS Commitment to Climate Change

GRASSROOTS has been actively liaising and networking with St Albans Diocesan Environmental network, Catholic Agency for Overseas Development (CAFOD), The Roman Catholic National Justice & Peace Network (NJPN) to see what and how we can do more to visibly and explicitly demonstrate our commitment to the climate change issues ahead of the COP26 – the 26th UN Climate Change conference taking place in Glasgow, Scotland, from 1 to 12 November 2021.

GRASSROOTS played its part in promoting awareness of a national initiative in which over 75 of Britain's biggest charities joined together through 'Crack the Crisis Coalition' <https://crackthecrises.org/#join> and mobilised over 80,000 people to join in the #WaveOfHope campaign to showcase that through collective action hope arises. We also promoted CAFOD led G7 interfaith event on the theme of "Building a better world after the pandemic". This event on 10th June 2021 was streamed live from Truro Cathedral (Cornwall). It brought people of all faiths together to send messages and prayers to the G7 leaders that we expect green, sustainable and fair recovery plans from the crisis, which leave no one behind.

In an ecumenical event & retreat led by GRASSROOTS, Sr Maire Hayes (GRASSROOTS Staff Team Member) reflected on the Catholic Encyclical Laudato Si and outlined Pope Francis's vision for an integrated approach to combating poverty, restoring dignity to the excluded, protecting nature and fostering sustainable development. Explaining 'affective conversion' she said we must move away from thinking too much and feeling too little. To protect the Earth we must love the Earth. We must create an economy that no longer idolises profit but the integrity of creation and the well-being of all.

We also encouraged all faith communities to sign the petition <https://www.theclimatecoalition.org/declaration> for a healthier, greener, fairer future for all. Many churches have held bible studies already but we are also encouraging other faith communities to reflect on and pray for climate change issues. We lobby our MPs and faith groups to become aware of numerous local & national initiatives because due to COP26, Climate Change is big on everyone's Agenda this year.

In consultation with Bedfordshire Beekeeper's Association, we are also promoting awareness of 'Save the Bees', our endangered pollinators, campaign through workshops and school assemblies. Sr Maire Hayes has contributed an article on Integral Ecology and the Roman Catholic Order of The Daughters of the Holy Spirit. She also contributed to an online Climate Change event organised by UNA Luton branch in commemorating the UN Day on 24th Oct'20.

Climate Change Is Racist: Race, Privilege and the Struggle for Climate Justice (Jun'21)

Ahead of World Environment Day, we facilitated faith leaders from different faith communities, to reflect on the theme of "Climate Change & Racism". Jeremy Williams, Luton based Writer-Campaigner-Award winning Blogger <https://earthbound.report/> (named Britain's best green blog by the UK Blog Awards) shared his thoughts. In the light of Black Lives Matter movement, Jeremy said the two big crises of racism and climate change that we face in the 21st-century are intimately connected. It is about structural racism, where outcomes of climate change are different and much harder on people of colour. The world's richest countries of white populations have the highest carbon footprints and yet the poorest countries of black populations who have contributed the least to the climate change are facing the greatest risks. This is a major social justice issue he said. Therefore, it is crucial that we see climate justice issue also as a racial justice issue. The continent of Africa is going to suffer the most as a result of the climate change and it is the same continent that Jeremy said his ancestors exploited throughout the age of slavery, imperialism and colonialism and now through climate change.

GRASSROOTS Luton has committed to work alongside Luton Council of Faiths to continue promoting compostable cutlery amongst Luton's different faith communities. Considering Luton's 78% population is religiously affiliated, there are numerous faith events held in a year, which can substantially reduce our plastic waste. As such the UK sends much of its plastic waste to poorer nations where it is often burnt, which reinforces how climate justice is also as a racial justice issue. <https://www.theguardian.com/environment/2021/jan/12/loophole-will-let-uk-continue-to-ship-plastic-waste-to-poorer-countries>

Working with Women across Faiths & Cultures

Ghar se Ghar (Hindi/Urdu Words meaning 'Home to Home') is a women's co-operative, cultivating safe space for disadvantaged women, to discuss and discern responses to isolation, depression and health-related problems. This initiative helps women through educational, recreational and well-being sessions. Those requiring help with domestic violence, counselling, housing benefits, social services etc. are signposted to the relevant agencies for further guidance and support.

Ghar se Ghar Activity Groups

The Bury Park, Ashcroft and Beech Hill groups had all closed the week ending 20th March 2020 due to Covid lockdown. They have not resumed in their full capacity since. Some exercise sessions were held in the parks during the summer when weather & Covid regulations allowed. Now sessions are taking place periodically as restrictions have relaxed.

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Amina Khaiyyam Kantha Kathak Well-being Embroidery Project

Ghar se Ghar members and others in Luton participated in this south Asian embroidery project aimed to, “connect, share, learn & create our lockdown expressions through a stitch at a time.” The finished pieces have been sewn together and presented on shows in galleries. Also through a south Asian classical dance form called ‘Kathak’, the stories behind the embroidery were shared with audiences.

Precious Pearls 2021 Theme: Somewhere Over the Rainbow

The sign of the rainbow is a sign of hope. This event celebrated ‘hope’ by acknowledging the emerging women leaders in different parts of the world, but it also invited local women to share stories of how they had come from ‘somewhere over the rainbow’ (distant parts of the world) to Luton, to fulfil their hopes, dreams and aspirations and have made Luton their much loved home now. Numerous contributors shared inspirational stories about what they do e.g. Messy Church – working with young people and families, women from different faiths helping refugees in Luton with the winter clothing and English lessons in conjunction with “Care for Calais”, Azalea charity concerned with LASE (Luton Against Sexual Exploitation) and women’s sexual health in Luton, Signposts charity helping the homeless. Several other presentations include poetry, singing, reflections, piano recital of the song “Somewhere over the Rainbow” and Kathak – a south Asian dance form movement using only hands. Sr Maire Hayes said, “Somewhere over the rainbow, women from diverse cultures and faiths gathered together in Luton to share their experiences of hope in a world filled with fear and anxiety. Women have made a difference and continue to do so. We are never too small to make a difference.”

Circle Dancing

All regular dance sessions remained closed but a few of circle dance WhatsApp videos were shared in the hope that they might bring light into the dark times of lockdown. The Youlgrave, Peak District national group tried using Zoom dance sessions but it was not a fulfilling experience. Internet interruptions were plentiful and patience was indeed a virtue! The most valuable gain was keeping in touch with the other dancers.

Near Neighbours (NN) Programme

Near Neighbours (NN) Grants Programme

Due to pandemic lockdown, Near Neighbours had to delay the delivery of its usual grants programme, still it was a huge success. This took a lot of preparation meetings but it has been encouraging to work with 28 groups including several new ones. Grant criteria and guidelines had to be adapted, to keep up with the continually changing government guidelines.

Sharing Stories of Hope

During Interfaith week, this online event invited all its beneficiaries and partners to share stories from their work during the pandemic. The event proved a great opportunity for networking and making connections. Nearly 26 organisations contributed to this event with a very positive feedback.

Building Resilience to COVID 19 Pandemic and Beyond'

This online conference was delivered in partnership with SFI (Strengthening Faith Institutions). Amidst other things, the conference provided training workshops on income generation for faith centres, faith-based social entrepreneurship and safeguarding children at faith organisations. Luton’s Near Neighbours Coordinator Kim Greig co-delivered a Grant Writing workshop in 2 sessions during this conference.

COVID Relief Community Grants & Other Programmes

Between January and March 2021 Near Neighbours expanded its work to support those most at risk from Covid-19, through communicating accurate public health information, encouraging vaccine take up and more widely, engaging and supporting communities to tackle the disproportionate impact the pandemic has had on certain ethnic and social groups. Building on its existing local networks in some of the most diverse and deprived areas like Luton, besides launching an exclusive round of funding as Covid Relief Grants, it also delivered programmes to

- boost digital inclusion through social media training webinar ‘Diverting to Digital’
- enhance youth leadership through ‘Ripple Effect – Individual Action Collective Change’ event
- strengthen financial resilience through ‘Covid Cash Recovery Course’
- enhance community leadership through networking event based on ‘Stories of Hope’ event model

All these initiatives helped increase the community engagement and community support in mutual aid and increased collective working in a Covid-secure way.

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Near Neighbours 10th Anniversary Celebrations in Luton

Over 25 Luton organisations attended the 10th Anniversary celebrations and shared their outstanding work of helping people and communities in this town supported by Near Neighbours Programme. During the last 10 years, Luton has seen 287 projects undertaking activities e.g. community gardening, litter picking, music for those suffering from dementia, connecting young people with horses, arts & sports activities, mental health first aid training programmes, human trafficking, child sexual exploitation, international women and inter faith week activities and several other projects involving people from diverse backgrounds, promoting cultural and racial understanding and integration. Near Neighbours Programme has contributed £728,157 worth of grants to support Luton communities, which is a significant contribution, much of it helped during the pandemic lockdowns too.

Inter Faith Relations

Last year, at the start of the autumn (which is also the start of GRASSROOTS operational year), days had begun to get darker and shorter. People were finding the prospects of more restrictions during the winter months even harder than when we had first gone into lockdown. In the midst of loss and pain, people found our interventions and innovative ideas therapeutic in what had been a sad and weary time for all. Some highlights are mentioned below.

Zoom Peace Event (Sep'20)

Every year, LCoF commemorates International Day of Peace at its Annual Peace Walk event in which Luton's communities of faith or no faith background visit different places of worship and enjoy hospitality. Due to Covid-19, this year's peace walk event was held online. Therefore, it was called 'Zoom Peace' event. It celebrated Luton's faith communities' outstanding work during the Covid-19 pandemic, by showing video clips, news items and pictures of community in action. All dignitaries (including Lord Lieutenant, Mayor of Luton, MPs) admired and applauded Luton's faith communities, saying places of worship and faith leaders have been the first port of call, for people in distress facing death, bereavement, isolation, mental health issues and issues of physical, emotional and spiritual well-being. High Sheriff of Bedfordshire Susan Lousada said, "Two words I take from this evening are 'HOPE' & 'PEACE'."

Hope in the face of Loss & Despair – Seeing 'Light' through the Dark (Nov'20)

In this event, friends from different faiths shared prayers, scriptural & other inspirational quotes on the theme above. It was uplifting for everyone who had attended this event or read about this event on the social media or in the local press. The Holy Quran verses reminded us not to despair. After a difficulty, Allah will soon grant relief. A verse from the Sikh scripture Shri Guru Granth Sahib assured, "Why are you afraid, O human! The Creator will save you." Quaker Book of Faith and Practice said light is already shining into the darkness, and the darkness cannot overcome it. Bahai reflection highlighted transformation in human world; in adversities, many are uniting to help those in need. The Torah encouraged us not to despair. God performs the role of comforter. It reminded that surviving despair is a character-transforming experience. You realise life is not about you. It is about others. A humanist poem called us to value the love of our friends and neighbours and the beautiful creation. Hindus, Sikhs and Jains Diwali celebrations reminded us that "Hope is being able to see that there is light despite all of the darkness." Reading of Psalms from The Bible and St Mary's Church's 900 years history of witnessing human suffering and its recovery were powerful symbols of God's restoring power in the difficult times. Zen Master Thich Nhat Hanh quote summed up this event well. "Hope is important because it can make the present moment less difficult to bear. If we believe that tomorrow will be better, we can bear a hardship today."

Government Research Projects (Oct & Dec'20)

The Prime Minister had asked Danny Kruger MP for proposals to sustain the community spirit we saw during the first lockdown. We contributed our responses from Luton asking for a more local, more humane, less bureaucratic, less centralised work ethics so people feel supported and empowered to play an active role in their neighbourhoods. In Oct'20, The Prime Minister responded positively to Kruger's proposals. Levelling Up Our Communities report is available for download here: <https://www.dannykruger.org.uk/communities-report>

In Dec'20 the Independent Faith Review was carried out by Colin Bloom who is the Faith Engagement Adviser at the Ministry of Housing, Communities and Local Government (MHCLG). He led this review to discern how best the government should engage with faith groups in England. This call for evidence posed a series of questions around how those of all faiths, or none, perceive the government's engagement with faith organisations. Colin Bloom is now expected to make recommendations to the Communities Secretary as part of this review.

<https://www.gov.uk/government/consultations/independent-faith-engagement-review-call-for-evidence>

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Britain First Groups (Oct & Dec'20)

As though the pandemic wasn't enough, far right groups made their appearances in Luton on 19th Oct'20 and 12th Dec'20. Even in the midst of a devastating pandemic some extremists had the will, power, energy and time to spread and incite hatred. Thankfully all remained peaceful. Luton once again sent a strong message of defiance and condemnation to all such tactics that seek to divide the town. Bedfordshire Police and the Luton Council are looking into a further injunction given the success of the last one to help dissuade any such activities in the future.

Hate Mail sent to Hindu Temple (Nov'20)

Following a hate mail sent anonymously to the Hindu Temple on 18th Nov'20, we brought Hindu and Muslim community leaders together. It was acknowledged that we need to care for one another; attack on one is attack on us all. Councils of Mosques in Luton formally wrote to the Hindu Temple saying "this is upsetting and unacceptable behaviour. We have shared this across our Mosques and the responses have been unequivocal in their dismay and sadness that you have been hurt in this way. We stand in absolute solidarity with you at this time - as we stand beside any faith group that is targeted by such malicious attempts to ridicule others and incite hatred. As Muslims we have often been at the receiving end of such hostile communications, and we know first-hand the anxiety and fear it can create within a community."

Israel-Palestine Conflict Local Impact

Israel-Palestine conflict had diverted focus and energy for a short while, from the life threatening pandemic to the violence and violation of human rights in Israel-Palestine. Violence and hatred cannot lead to any solutions to the deep ethnic and religious divisions that have afflicted this region now for a century. And sadly what happens there, affects community relations all across the world, due to multinational multicultural communities present in the globally interconnected world. In Luton all faith communities had expressed sympathy with all those in Israel and Palestinian territories who had suffered death, injury and mental stress in the current conflict. All sought the end of conflict based on mutual respect and interdependence on each other and reiterated that the strength comes from being united in concern and love rather than divided by prejudice and hate. We need to build societies of unity, tolerance harmony and peace.

The Queen's Award for Voluntary Service 2021 for Luton Council of Faiths (LCoF)

GRASSROOTS Luton congratulated its partner organisation LUTON COUNCIL OF FAITHS (LCoF) for having received this year, The Queen's Award for Voluntary Service (QAVS), which is the highest award a voluntary group can receive in the UK. In 2021, Luton Council of Faiths (LCoF) completes 25 years, since founded as Inter Faith Forum and 20 years since registered as independent Charity. It is so well timed to be receiving the Queen's Award for Voluntary Services in this year. HM Lord-Lieutenant of Bedfordshire, Helen Nellis, while presenting the award said, "With volunteers at the heart of its activities, Luton Council of Faiths is an exceptionally well-run, high quality organisation and represents the very best example of how well co-ordinated and dedicated volunteers can make a genuine impact on everyone." Thanking God for GRASSROOTS & LCoF's services, using the famous quote, Bishop Richard Atkinson said "For all that has been, Thanks. For all that is to come, Yes!"

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the finances of the charity, including those related to Covid-19 and are satisfied that systems are in place to reduce exposure to the major risks.

RESERVES POLICY

The Trustees have a policy of aiming to retain reserves equivalent to six months average expenditure. This is due to the uncertain nature of funding received. The free reserves at the year-end were £65,895.

PLANS FOR FUTURE PERIODS

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

FINANCIAL REVIEW

The charity had total income of £190,249 (2020 £123,791). The main sources of income were grants of £160,969 (2020 £112,000). The charity had total expenditure of £161,501 (2020 £130,053). Direct charitable expenditure on projects totalled £159,623 (2020 £126,991) and governance costs totalled £1,878 (2020 £3,062). There was net income on the unrestricted fund of £30,394 and net expenditure of £1,646 on the restricted fund after transfers between funds. Total funds at the end of the year were £92,188.

The trustees would like to record their thanks to all individuals and associations who supported the charity during the year. All details of the income and expenditure of the charity are set out in the Statement of Financial Activities and the

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notes to the accounts. In the opinion of the trustees the charity was in a satisfactory financial position at the year end.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

ON BEHALF OF THE BOARD OF TRUSTEES:



Rev D Lawson
Chair

B Roe
Treasurer

Date: 9 November 2021

GRASSROOTS PROGRAMME

INDEPENDENT EXAMINERS' REPORT to the Trustees of Grassroots Programme

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 10 to 21.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINERS' STATEMENT

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

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

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

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

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



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

9 November 2021

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STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
		£	£	£	£
<u>INCOME FROM</u>					
Grants	2	56,000	104,969	160,969	112,000
Donations	3	25,688	500	26,188	7,034
Investment income		2	-	2	34
Sale of Fairtrade goods		3,090	-	3,090	4,723
TOTAL INCOME		84,780	105,469	190,249	123,791
<u>EXPENDITURE ON</u>					
Charitable activities	4	51,143	110,358	161,501	130,053
TOTAL EXPENDITURE		51,143	110,358	161,501	130,053
Net income / expenditure		33,637	(4,889)	28,748	(6,262)
Transfers between funds		(3,243)	3,243	-	-
Net movement in funds for the year		30,394	(1,646)	28,748	(6,262)
<u>Reconciliation of funds</u>					
Funds brought forward at 1 September 2020		45,376	18,064	63,440	69,702
Funds carried forward at 31 August 2021		£75,770	£16,418	£92,188	£63,440

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

GRASSROOTS PROGRAMME

BALANCE SHEET 31 August 2021

	Note	<u>2021</u>		<u>2020</u>
		£	£	£
FIXED ASSETS:				
Tangible assets	8		1,660	-
CURRENT ASSETS:				
Stock	9	200		425
Debtors	10	11,970		23,366
COIF Funds		51,158		7,657
Cash at bank		<u>30,183</u>		<u>34,955</u>
		93,511		66,403
Creditors: amounts falling due within one year	11	<u>2,983</u>		<u>2,963</u>
NET CURRENT ASSETS			<u>90,528</u>	<u>63,440</u>
NET ASSETS			<u><u>£92,188</u></u>	<u><u>£63,440</u></u>
FUNDS:				
Unrestricted general fund	13		75,770	45,376
Restricted funds	13		<u>16,418</u>	<u>18,064</u>
TOTAL FUNDS			<u><u>£92,188</u></u>	<u><u>£63,440</u></u>

The financial statements on pages 10 to 21 were approved by the board of trustees on 9 November 2021.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:



Rev D Lawson
Chair



Mr B Roe
Treasurer

9 November 2021

GRASSROOTS PROGRAMME

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

1. ACCOUNTING POLICIES

General information and basis of preparation

Grassroots Programme is a Charitable Incorporated Organisation. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charity's constitution, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The Covid-19 pandemic has not had a significant impact on the charity's finances in the current year. Some sources of funds were potentially affected but this was mitigated by reduced costs where activities had to be cancelled or curtailed by the Coronavirus. In the next financial year, it is estimated that perhaps a further 10-15% of funding may be lost due to reductions in grants because of the pandemic. However, the trustees have considered the financial position of the Charity for 12 months from the date the financial statements are approved and have concluded that no adjustments are required to the carrying value of its assets and that cash balances and reserves are adequate to maintain its activities. They are also of the opinion that there are no material uncertainties relating to going concern.

Unrestricted and restricted funds

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

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

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

Income recognition

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

Expenditure recognition

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

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

GRASSROOTS PROGRAMME

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

ACCOUNTING POLICIES continued

Leasing commitments

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

Pensions

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

Debtors and creditors receivable/payable within one year

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

Stock

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

Fixed assets

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

2. INCOME FROM GRANTS

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Grants for general purposes				
Methodist Church Beds, Essex & Herts District	10,000	-	10,000	10,000
URC - MIG (Thames North Synod)	12,000	-	12,000	17,000
Diocese of St. Albans	10,000	-	10,000	10,000
Luton Council of Faiths	12,000	-	12,000	10,000
Northampton RC Diocese (SOJ)	12,000	-	12,000	12,000
 Working with Women across Faiths & Cultures				
Allder Trust	-	-	-	5,000
 Church Urban Fund (Near Neighbours)				
Near Neighbours Fund Projects	-	85,219	85,219	48,000
 Events				
National Lottery Community Fund	-	9,550	9,550	-
Council For World Mission	-	10,200	10,200	-
	<u>56,000</u>	<u>104,969</u>	<u>160,969</u>	<u>112,000</u>

Income from grants in 2020 totalled £112,000 of which £53,000 was attributable to restricted funds and £59,000 was attributable to unrestricted funds.

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

3. INCOME FROM DONATIONS & LEGACIES

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations				
General	6,488	-	6,488	1,654
Spirituality of Justice	200	-	200	-
Working with Women	-	500	500	1,120
Legacies	19,000	-	19,000	-
Other				
Bury Park Beech Hill Council of Churches	-	-	-	4,260
	<u>25,688</u>	<u>500</u>	<u>26,188</u>	<u>7,034</u>

Income from donations and legacies in 2020 totalled £7,034 of which £5,380 was attributable to restricted funds and £1,654 was attributable to unrestricted funds.

GRASSROOTS PROGRAMME

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

4. ALLOCATION OF SUPPORT COSTS

	Basis of Allocation	Mission Education & Advancement £	Restricted Funds £	Governance Costs £	2021 Total £	2020 Total £
Costs directly allocated to activities						
Staff costs (note 5)	Direct	-	35,082	-	35,082	34,944
Programme expenses	Direct	7,900	68,456	-	76,356	40,930
Cost of goods sold	Direct	2,559	-	-	2,559	4,599
Trustee expenses	Direct	-	-	-	-	103
Independent examiners fee	Direct	-	-	1,278	1,278	1,254
Insurance	Direct	693	-	-	693	677
Depreciation	Direct	830	-	-	830	-
Support costs allocated to activities						
Staff costs (note 5)	Time	30,598	6,820	570	37,988	37,534
Rent and rates	Usage	4,443	-	-	4,443	6,538
Postage	Usage	-	-	-	-	291
Stationery and printing	Usage	654	-	-	654	1,161
Telephone	Usage	565	-	30	595	1,020
Office running expenses	Usage	903	-	-	903	732
Email and website	Usage	-	-	-	-	104
Computer expenses	Usage	90	-	-	90	121
Sundry expenses	Usage	-	-	-	-	15
Subscriptions	Usage	30	-	-	30	30
		49,265	110,358	1,878	161,501	130,053

Expenditure in 2020 totalled £130,053 of which £83,248 was attributable to restricted funds and £46,805 to unrestricted funds which included £3,062 relating to governance costs.

GRASSROOTS PROGRAMME

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

4a. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Allocation	Near Neighbours £	Bury Park Beech Hill CRCW £	IDAI £	Working with Women £	Events £	2021 Total £	2020 Total £
Costs directly allocated to activities								
Staff costs (note 5)	Direct	35,082	-	-	-	-	35,082	34,944
Programme expenses	Direct	46,035	-	-	8,580	13,841	68,456	34,903
Support costs allocated to activities								
Staff costs - Co-ordinator (note 5)	Time	6,820	-	-	-	-	6,820	13,401
<hr/>								
Total year to 31 August 2021		87,937	-	-	8,580	13,841	110,358	83,248
<hr/>								
Total year to 31 August 2020		57,136	6,782	1,125	8,838	9,367	-	83,248

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

5. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	<u>2021</u>	<u>2020</u>
	£	£
Charity director	34,500	34,500
Community workers	32,000	32,000
Employers National Insurance	2,752	2,308
	<hr/>	<hr/>
	69,252	68,808
Pension contributions	3,670	3,670
	<hr/>	<hr/>
	<u><u>72,922</u></u>	<u><u>72,478</u></u>

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

No employee earned more than £60,000 during the year (2020 same).

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

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

6. TRANSACTIONS WITH TRUSTEES

No trustees received any remuneration during the year. Travel costs amounting to £nil (2020 £103) were reimbursed to no (2020 two) trustees.

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2020 same).

7. TAXATION

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

GRASSROOTS PROGRAMME

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

8. TANGIBLE FIXED ASSETS

	IT and Office <u>Equipment</u> £	<u>Total</u> £
<u>Cost:</u>		
As at 1 September 2020	-	-
Additions	2,490	2,490
Disposals	-	-
	<hr/>	<hr/>
As at 31 August 2021	<u>2,490</u>	<u>2,490</u>
<u>Depreciation:</u>		
As at 1 September 2020	-	-
Charge for the year	830	830
Disposals	-	-
	<hr/>	<hr/>
As at 31 August 2021	<u>830</u>	<u>830</u>
<u>Net Book Value:</u>		
As at 31 August 2021	<u>1,660</u>	<u>1,660</u>
As at 31 August 2020	<u>-</u>	<u>-</u>

9. STOCK

	<u>2021</u>	<u>2020</u>
	£	£
Finished goods	200	425
	<hr/>	<hr/>
	<u>200</u>	<u>425</u>

Stock represents fair-trade goods for sale. Stock amounts recognised in expenses are £2,559 (2020 £4,599).

GRASSROOTS PROGRAMME

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

10. DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Other debtors	604	-
Prepayments	116	116
Accrued income	11,250	23,250
	<u>11,970</u>	<u>23,366</u>

11. CREDITORS: Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Accruals	1,278	1,254
Taxation and social security	1,163	1,167
Other creditors	542	542
	<u>2,983</u>	<u>2,963</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Net current assets	75,770	16,418	92,188
Total net assets	<u>75,770</u>	<u>16,418</u>	<u>92,188</u>

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Net current assets	45,376	18,064	63,440
Total net assets	<u>45,376</u>	<u>18,064</u>	<u>63,440</u>

GRASSROOTS PROGRAMME

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

13. MOVEMENT IN FUNDS

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
Restricted Funds					
Working with Women	2,347	500	(8,580)	5,733	-
Near Neighbours	10,284	85,219	(87,937)	-	7,566
Events	5,433	19,750	(13,841)	(2,490)	8,852
	<u>18,064</u>	<u>105,469</u>	<u>(110,358)</u>	<u>3,243</u>	<u>16,418</u>
Unrestricted Funds					
General funds	37,093	72,580	(40,535)	(3,243)	65,895
Designated funds: Spirituality of Justice	8,283	12,200	(10,608)	-	9,875
	<u>45,376</u>	<u>84,780</u>	<u>(51,143)</u>	<u>(3,243)</u>	<u>75,770</u>
Total Funds	<u>63,440</u>	<u>190,249</u>	<u>(161,501)</u>	<u>-</u>	<u>92,188</u>

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2020 £
Restricted Funds					
Working with Women	5,065	6,120	(8,838)	-	2,347
Bury Park Beech Hill CRCW	2,522	4,260	(6,782)	-	-
IDAI	1,104	-	(1,125)	21	-
Near Neighbours	18,762	48,000	(57,136)	658	10,284
Events	15,458	-	(9,367)	(658)	5,433
	<u>42,911</u>	<u>58,380</u>	<u>(83,248)</u>	<u>21</u>	<u>18,064</u>
Unrestricted Funds					
General funds	24,481	53,411	(40,778)	(21)	37,093
Designated funds: Spirituality of Justice	2,310	12,000	(6,027)	-	8,283
	<u>26,791</u>	<u>65,411</u>	<u>(46,805)</u>	<u>(21)</u>	<u>45,376</u>
Total Funds	<u>69,702</u>	<u>123,791</u>	<u>(130,053)</u>	<u>-</u>	<u>63,440</u>

GRASSROOTS PROGRAMME

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

MOVEMENT IN FUNDS continued

The designated fund is for Spirituality of Justice - being for the promotion of interfaith work across the town.

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

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

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

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

IDAI – disaster relief following cyclone Idai in Mozambique.

Other Events – includes National Lottery Community Fund: to counter the impact of Covid-19 on faith leaders and faith communities (especially women and young people); Council for World Mission: to support faith communities and leaders to look at building resilience during the pandemic and mental health issues from a faith perspective;

Awards for All: Strengthening cohesion in Luton acknowledging work undertaken by GRASSROOTS so far.

14. RELATED PARTIES AND CONTROLLING PARTY

There were no related party transactions requiring disclosure. (2020 £nil). The charity is controlled by the Trustees.

15. COMMITMENTS

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

	<u>2021</u>	<u>2020</u>
	£	£
Within one year	1,500	1,500
	<u>1,500</u>	<u>1,500</u>