

REGISTERED CHARITY NUMBER: 1163427

**GRASSROOTS PROGRAMME
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2023**

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 2023**

The Trustees present their report and the financial statements for the year ended 31 August 2023. 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 and activities. During the year it ran the following specific programmes and activities:

WORKING TOGETHER FOR PEACE & UNITY

During the last year in our country, a BBC news headline reported "Three PMs in two months, is political chaos the UK's new normal?" (<https://www.bbc.co.uk/news/uk-63383616>) In addition, we have had the unstoppable cost of living crisis and the country still feeling the effects of the pandemic. Amidst such political and economic uncertainties, least desired was a 102% rise in anti-migrant hatred as reported by the Hope Not Hate research stating 73% of people in the UK think that Britain is going in the wrong direction and the far-right wants to take advantage of that.

During the first week in Feb'23 in Luton, GB News (right-leaning news channel) contacted GRASSROOTS and various other faith groups and organisations in Luton about participating in a talk show on social cohesion hosted by Nigel Farage. Stephen Yaxley Lennon (Tommy Robinson) focused his attention once again on Luton targeting Luton's Discover Islam Centre, the Muslim community and the Luton Borough Council with negative allegations.

Faith leaders stated, "We are deeply distressed by the radical and extreme far right elements. They target Luton and the way in which Luton's communities are abused online is simply horrifying." Meetings were convened involving representation from the Police, Council and faith leaders to ensure there are measures in place to respond to any potential issues that may harm the community cohesion that we have worked hard to build in our town over the years.

Also, a spate of Quran burning in Sweden, Denmark and the rise of Finland's far-right party True Finns has highlighted how globally, there appears to be a growing intolerance of both immigrants and Islam, particularly in the right-wing political discourses. Majoritarianism backed by nationalism is becoming a threat to minorities everywhere globally.

It was therefore worth inviting faith and community leaders to discuss the PASS (Protecting All Spiritual Scriptures) Initiative in a special meeting held on 1st Aug'23 at the Luton Central Mosque. The meeting acknowledged that the deliberate burning of any sacred Scripture is an egregious violation of human rights. Letters of concern were sent from Luton to the UK's Prime Minister and to the Deputy Secretary General of the UN and Luton Council proposed to pass a resolution and to lobby other local authorities too, to strengthen the legislation to prevent such hostile acts of burning any religious scriptures and provoking communal discord.

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In another incident of series of attacks on churches in the Punjab Province of Pakistan in Aug'23, Muslim leaders and Mosques in Luton unequivocally condemned the actions of the mob calling it as an offence against God and humankind. They said, "In this time of adversity, we stand in solidarity with our Christian brothers, sisters, and their families." In a letter to the UK High Commission of Pakistan, the Government of Pakistan was urged to take strong and firm action against those responsible for these acts of violence and ensure the safety and well-being of not only Christians but all religious minorities in Pakistan.

HM QUEEN ELIZABETH II PASSED AWAY

In Sep'22, the nation's beloved and the longest-reigning queen in British history, Her Majesty Queen Elizabeth II passed away. Various religious groups in Luton mourned as she was admired by the faith communities for her gentleness, humility, grace, astuteness, diligence and the dignified way in which she carried out her duties as head of state, defender of faith and ambassador to the rest of the world. We are grateful for her life, her faith, and her selfless commitment to our country. God bless our country and may we all continue to be inspired by the life of our Queen. May her soul rest in peace!

HM KING CHARLES VISITED LUTON

His Majesty King Charles visited Luton Town Hall, Luton DART and Guru Nanak Gurudwara in Luton. HM King Charles officially opened the newly built Guru Nanak Gurudwara in Luton. The event was attended by many members of the Sikh community, civic leaders, representatives of other faiths, Luton Council of Faiths, GRASSROOTS & Near Neighbours Programme. It was an honour for the town that His Majesty King Charles visited Luton and he spent considerable time meeting and conversing with people. He listened to the children at the Gurudwara singing Kirtan (Sikh religious devotional singing). He encouraged volunteers at the Luton Sikh Soup Kitchen who serve free meals in the Town Centre to those in need. He also visited the massive new Kitchen at the Gurudwara where hot meals are cooked for hundreds every day. Since the start of his reign, so many of King's engagements have been about championing diversity and celebrating an inclusive Britain. The King actively supports all communities and all faiths.

KING'S CORONATION

The Coronation of His Majesty King Charles III and Her Majesty Queen Camilla were blessed by clergy and leaders of many different faith traditions. Over the long weekend (May 6-9, 2023), around the country, in the village halls, city centres, places of worship, and in the countless street parties, celebrations marked the historic ceremony in which King Charles was crowned as the monarch of this multi-cultural and multi-ethnic country and commonwealth. It is great that His Majesty The King has been a lifelong advocate for Christian faith, and for the diversity of the UK's faiths. We supported Luton's Global Parade to celebrate the coronation, and two weeks later, we made a significant contribution of interfaith participation in a special Service of Thanksgiving celebrating the Coronation of Their Majesties, held by the HM Lord-Lieutenant of Bedfordshire, at St Mary's Woburn.

HATTERS PROMOTED TO PREMIER LEAGUE

After a nail-biting victory in Wembley on Sat 27th May 2023, Luton Town Football Club called Hatters was promoted to the Premier League. It was One Town, One Family & One Dream at Wembley on Saturday 27th May. Over 36,500 Luton Town fans had walked to the Wembley Stadium. Hatters' victory is great, but we shouldn't pretend it's all about football alone. It was also about people from diverse ethnic, religious, and cultural backgrounds coming together – hugging, cheering, dancing, singing, and exchanging those amazingly alive smiles and acknowledging looks with one another in the stadium, in the trains, in the buses, and in the streets of Wembley and Luton Town. For once they were all proudly proclaiming, "We are Luton"!

This was a communal dialogue in action. It was promoting stronger ties amongst people from diverse backgrounds. It was communicating a message of hope and the prospect of living side by side as friends, despite our prejudices and misunderstandings, which are also part of life in an ever-evolving multi-cultural multi-ethnic Britain and Luton.

Luton Council held a celebration event in St George's Square on Monday 29th May 2023, in which Lutonians gathered in thousands to give our victorious football team the reception of their lives. Watching Luton's celebrations, a member of the public tweeted saying "I don't think I have ever seen so many people wearing different religious headgear at a football celebration as there was in St Georges' Square today." Well Done Hatters! Well Done Luton!

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NEAR NEIGHBOURS (NN) KEY EVENTS & ACTIVITIES

Despite very limited funding announced by the government NN Luton with the help and support from GRASSROOTS delivered the following key activities:

Near Neighbours (NN) Grants

We managed to get 7 Luton community projects funded by NN grants as listed below:

- 1) Att10tive – Social Enterprise “I Am Unique” project brought together young people to tell their stories using Poetry, fashion, paintings, drawings and photography, showcasing who they are and what is unique about them.
- 2) Edible High Town – A local community group held weekend gardening events for local residents, addressing issues of isolation, loneliness, anti-social behavior and environmental issues such as fly tipping.
- 3) The FEAST – A youth inter faith initiative brought together teenagers from different faiths to build friendships, explore faith and change lives, through sit-down meals, ice-breaker games & meaningful conversations.
- 4) Guru Ravidass Sangat Luton – A Sikh Temple (Gurudwara) harmonised diverse communities through food, cooking and teaching how ‘Langar’ (free Sikh communal meal) is a concept that is important and integral to their faith.
- 5) The Trauma Healing Collective – Muslim/Black Women delivered Trauma Healing services for those impacted by sexual violence, neglect, Domestic, violence, birth Trauma, addiction and Mental Health.
- 6) The Treehouse Community & Faith Centre – University Chaplaincy in Luton Campus offered a range of spiritual and social activities and support to young people from over 100 countries in Luton.
- 7) Luton Council of Faiths – An intergenerational project organising School Assemblies as Question Time with Faith Leaders on the theme of how to make our town (and world) respectful.

Catalyst Youth Leadership 4-Day Training Programme

Over 50 young leaders aged 16-26 have been trained into positive role models in Luton so far from Christian, Muslim, Sikh, Buddhist and no faith backgrounds. The course included topics of Faith, Identity & Belonging, Leadership Styles, Qualities & Challenges, Media & Effective Communication, Social Action and Positive Change. Some of the feedback Catalyst participants provided, include “these four days have been of high-quality leadership training”, “the trainers were extremely good & inspirational”, “we gained practical skills and knowledge to build confidence, effective communication and leadership skills”.

KEY EVENTS & ACTIVITIES

Annual Peace Walk 2022

In commemorating Int'l Day of Peace, we helped to co-organise Luton's Annual Peace Walk at which people from different faiths and those with no particular faith affiliation came together in solidarity and walked and talked with one another while visiting different places of worship too. At this event, it was inspiring to hear the amazing refugees & asylum seekers' support work carried out by the partnership of Madinah Mosque and All Saints Church. A few teachers & pupils from 3 schools recited poetry on the theme of Peace. A teacher said events like these help nurture young minds positively. They learn that peace and harmony are not abstract theories. At the Ukrainian Chapel, people expressed solidarity with Ukrainians and with all those suffering because of wars and conflicts in different parts of the world.

Inter Faith Week (IFW) Activities 13th – 20th Nov 2022

In commemorating this year's Inter Faith Week (IFW) Nov'22, three activities were held. Firstly, Diocesan Inter Faith Week Event was held on the theme “God's Justice in our World; Let's make a difference TOGETHER”. Over 125 people from different and no religious backgrounds attended. This event addressed topical themes like Climate Change, Racial Justice, Refugees & Asylum Seekers, Justice, Peace & Integrity of Creation. Secondly, over 50 faith leaders, attended a special meeting with Luton North MP Sarah Owen (Shadow Faith Minister) to discuss the role of faith communities in tackling contemporary social issues of deprivation, austerity and extremism. Thirdly, Bishop & Lord Lieutenant visited different places of worship in Luton during the week.

Annual Fairtrade Fortnight 27th Feb – 12th Mar 2023

During the Annual Fairtrade Fortnight, in Luton, we held the 4th Annual Fairtrade Cake Baking Competition involving people from different faiths and cultures, strengthening the Luton Fairtrade campaign going strong for the last 18 years. Nearly 50 people tasted the cakes and chose the three best cakes. The top three winners were given Fairtrade prizes.

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Deputy Lieutenants of the Bedfordshire Lieutenancy visited Luton's different places of worship

Susan Lousada was appointed as HM Lord-Lieutenant of Bedfordshire in September 2022. Soon after her appointment, she visited Luton's different places of worship "It was a really positive experience which I found very rewarding and informative" she said. She extended this opportunity to the wider Lieutenancy and encouraged the Deputy Lieutenants, to visit the Central Mosque and Guru Nanak Gurudwara. They all said, "We learnt a great deal."

Young People trained as Mental Health Champions

After completing Near Neighbors CATALYST Youth Leadership Training in Luton, a few young people from Christian, Muslim, Sikh, Buddhist, and no faith backgrounds followed it up with a 2-day Mental Health First Aid training programme. The training covered key topics such as suicide, self-harm, PTSD (Post-traumatic stress disorder), phobias, anxiety and depression. It also discussed how to spot signs of these issues and how best to support people.

Pope's Ambassador NUNCIO to Great Britain visited Luton

NUNCIO to Great Britain, Archbishop Miguel Maury Buendía, visited Luton and met with representatives of the Luton Council of Faiths, Churches Together in Luton, and the CEOs of Noah, Chums, Luton Irish Form, and Grassroots. Nuncio took keen interest in listening to people. Applauding Pope's encyclical Laudato Si on caring for our common home — planet Earth, Sr Maire Hayes presented Nuncio with a book by Luton author Jeremy Williams – Climate Change Is Racist: Race, Privilege and the Struggle for Climate Justice. Nuncio responded saying we must respect and love one another and together we must become a beacon of hope for justice, peace and reconciliation in our world.

L & D Hospital Chaplains Training Day

After last year's success, another group of Chaplains at the Bedfordshire and L & D Hospitals NHS Foundation Trust requested GRASSROOTS for a day out to visit a Mosque, Hindu Temple (Mandir) and Sikh Temple (Gurudwara).

Black History Month

During Black History Month in Luton several events were held. We helped and supported the Black Culture Market, which was about supporting & celebrating the contributions of black businesses and social entrepreneurs who add colour, vigour and spice to the British social and cultural landscape. Secondly, we promoted the launch of an interesting photographic illustration & exhibition of the contributions and sacrifices made by the African soldiers as part of the British Empire in World War II. Lastly, we supported a special event celebrating the Windrush generation that was held at All Saints Church Luton, during the Black History Month.

Diwali in Luton 2022

Diwali in Luton 2022 was special this year because it helped to diffuse communal tensions in Luton when it was being fuelled by social media across many areas in the country in Sep'22. Hindu-Sikh-Muslims and friends from other religious and ethnic backgrounds were brought together to co-organise this event, which was attended by thousands and all joined in proclaiming the message – we are one human race. This was significant in defying the Hindu-Muslim communal tensions incited by a few miscreants in a few parts of the UK. Luton's Hindus raised £1,100 for the Pakistan flood appeal. This is one way in which Luton's amazing community cohesion continues to transcend borders and barriers, globally and locally, and long may it continue.

Hindu New Year (Annakut festival) Celebrations

Members from different faith communities enjoyed hundreds of food items prepared carefully by volunteers. People greeted one another collectively prayed that the New Year may bring health, wealth and happiness to all and that the dignity of every human being and that of the creation be preserved in the coming year.

Sikh Guru Nanak Dev Ji's 553rd Birth Anniversary Celebrations

At these celebrations in Luton, a Scouts group joined and together Sikh youth group & Scouts from different religious/cultural backgrounds, reinforced the spirit and message of universal brotherhood and sisterhood.

Luton's Annual Peace Light Service

Border crossing is a crucial contemporary issue. No one chooses to be a refugee. It is commendable that despite hostility and division pushed by the politicians and the press, thousands of ordinary people around the country are stepping up to support people seeking sanctuary in our country and in our communities. At the start of this year, Luton has also received a 'City of Sanctuary' status. Bearing this in mind, this year Luton's Annual Peace Light service theme was "Sanctuary". The service was an expression of peace and goodwill to all men and women of all backgrounds.

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Warm Places

Given the energy price rise and fuel poverty, different places of worship and faith centres across the UK and certainly in Luton too, opened their doors as warm spaces for those who are struggling to heat their homes. Many are doing this through the Warm Welcome initiative started by the Church Works Commission or Places of Welcome started by the Near Neighbours Together Network and through the local authority-led networks of 'warm spaces' or 'warm hubs'.

World Religion Day

It occurs annually on the third Sunday of January and was first established by the National Spiritual Assembly of the Bahá'ís of the United States in Wilmette, Illinois. The first day was observed in 1950. Since then, the event has now taken on a life of its own, as it's no longer just followers of the Bahá'í faith that celebrate this day. People from all religions, across the globe, come together to mark this special day. People from Luton's different faith communities shared together prayers, readings, meditations and thoughts on the themes of unity and peace.

Week of Prayer for Christian Unity 18th – 25th January 2023

This is an annual observance, which has more than 100 years of history. In Luton, Deans and Heads of different denominations got together and invited Christians to reflect together on the theme – What is Interfaith and why should Christians be involved with this? Guest Speaker Revd Dr Richard Sudworth, Secretary for Inter Religious Affairs to the Archbishop of Canterbury and National Inter Religious Affairs Adviser for the Church of England shared a wealth of reflections from his experiences of inter faith community engagement.

Holocaust Memorial Day (HMD) 2023

Tens of thousands of people from across the country watched the UK online Ceremony joined by parliamentarians, faith leaders, and lit candles in their windows in remembrance of those murdered, and to stand against prejudice and hatred today. In a world scarred by genocides, HMD helps us to remember the six million Jews murdered during the Holocaust, alongside the millions of other people killed under Nazi persecution of other groups and during more recent genocides in Cambodia, Rwanda, Bosnia and Darfur. Genocide must be resisted every day. We cannot be complacent. Even in the UK, prejudice and the language of hatred must be challenged by us all.

Luton Food Bank commemorated 10th Anniversary of its services

It is obvious and evident that far more people are depending on food banks than ever before in Britain, and certainly in Luton. It is not just for those unemployed and poor, but many employed people as well as pensioners are also seeking help amid the cost of living crisis. Luton Foodbank, like all the other Food Banks across the country, is run entirely for the benefit of people in and around Luton who need emergency food. Luton Food Bank was started for a 3-month period initially, but over a decade it is still here. GRASSROOTS continues to support these vital services in Luton.

75 years of Windrush Generation commemorated across the Country

The 75th anniversary of the Windrush Generation was marked with several events across Britain including a national commemoration service on 22nd Jun'23 at Southwark Cathedral (GRASSROOTS was invited attended this), the King attending an event for young people at St George's Chapel, Windsor, United Luton Caribbean & African Committee (ULCAC) holding its 4th Annual Civic Ceremony at Luton Town Hall and Pastors Llyod Denny and Vincent Cox conducting special Windrush services in the honour of Luton Windrush generation. We pray and hope that the 75th anniversary of the Windrush Generation will inspire us all to stand up for justice, peace, equity and dignity for all human beings. We must honour the Windrush generation's resilience and determination and hold light to their experiences to strengthen our communities and build a flourishing future for all.

AWARDS & RECOGNITION

GRASSROOTS received 2 Awards

In celebrating the 30th year of its remarkable services, GRASSROOTS Luton received two special awards – the prestigious Highly Commended BBC 3 Counties Radio Make a Difference Award and Luton & Bedfordshire COMMUNITY AWARD. In choosing award winners, Judges were looking for those who have done the most to work in harmony with others to promote diversity, equality, and inclusion with the aim to positively discourage discrimination and to support the whole town, involving people from all backgrounds and sectors. The Award nominator, Dr Nazia Khanum said, "GRASSROOTS has remained 'the unsung hero' in the truest sense, because over three decades, it has worked in the background 'quietly' and 'modestly', but 'consistently' and 'persistently'. Therefore, in celebrating the 30th year of GRASSROOTS' remarkable and outstanding services, it has been my privilege to wholeheartedly commend GRASSROOTS for these prestigious awards."

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David Jonathan, Director GRASSROOTS, received two prestigious awards and honours

For his services to community cohesion and interfaith relations in Luton, David Jonathan received two prestigious awards and honours. Firstly, UNA Luton presented Outstanding Peace Champion Award. Secondly, The Lord Bishop of St Albans The Right Reverend Dr Alan Smith offered him an honorary canonry. Canonries of the Cathedral are largely an honorary title. Lord Bishop said to David Jonathan, "I feel that the contribution you have made to the life of the diocese, the church and the wider community makes you a very worthy and deserving recipient of a canonry."

The Luton Peace Garden Initiative Honoured with a Royal Tree

The Luton Peace Garden Initiative that Grassroots has supported since its inception, has been honoured with a special tree that was planted at the Wardown Park Arboretum. The project was selected to receive this special 'Royal Tree of Trees' as part of the late Queen Elizabeth II's Queen's Green Canopy UK-wide tree planting initiative. The Queen's Green Canopy was a unique tree-planting initiative created to mark Her Majesty's Platinum Jubilee. The event was attended by Lord Lieutenant Mrs Susan Lousada, the High Sheriff of Bedfordshire Lady (Jane) Clifford, Cllr Khatija Malik, Cllr Jacqui Burnett and Cllr Maria Lovell MBE.

6th BEDFORDSHIRE POLICE COMMUNITY COHESION AWARDS

Annual Peace Walk

At a special glitzy ceremony held on 17th March 2023, Luton Annual Peace Walk event, which GRASSROOTS co-organises, won the Cohesion Award in the category of Promoting Diversity. The Award citation stated: "Luton Peace Walk is an annual event organised by Luton Council of Faiths (LCoF) and GRASSROOTS, with the aim to promote cohesion and interfaith relations. The peace walk includes visits to religious locations across the town, and provides the opportunity for residents from all backgrounds to come together, learn from one another and discover shared bonds. The Peace Walk is always well-attended with a great mix of young and old taking part. Each year a number of schools also get involved, ensuring that the young people of Luton understand one another and barriers are broken down."

David Jonathan, Director GRASSROOTS, Nominated

David Jonathan, Director GRASSROOTS was nominated in the Unsung Hero category. His nomination read; "David Jonathan, known affectionately as Johny within the community, is a leading member of the Luton Council of Faiths. Johny has been involved in some tremendous work with people from all faiths and backgrounds to help build a stronger community in town. Johny spearheads a variety of community initiatives, helping to bring the diverse communities of Luton together. Johny can also be found most weekends and evenings working tirelessly behind the scenes of numerous events helping to support the work of local communities. Through his work with GRASSROOTS, Johny is integral in leading workshops, giving talks, and delivering diversity training to the community."

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 £35,223.

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 £114,576 (2022 £84,337). The main sources of income were grants of £101,807 (2022 £75,519). The charity had total expenditure of £116,416 (2022 £103,460). Expenditure on charitable activities totalled £97,216 (2022 £90,020) which included governance costs of £3,147 (2022 £2,985). There was net expenditure on the unrestricted fund of £4,828 and net income of £2,988 on the restricted fund after transfers between funds. Total funds at the end of the year were £71,225.

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

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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 2023

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 2023 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

10 November 2023

GRASSROOTS PROGRAMME
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£
<u>INCOME FROM</u>					
Grants	2	63,090	38,717	101,807	75,519
Donations	3	9,567	-	9,567	4,827
Investment income		1,372	-	1,372	172
Sale of Fairtrade goods		1,830	-	1,830	3,819
TOTAL INCOME		75,859	38,717	114,576	84,337
<u>EXPENDITURE ON</u>					
Raising funds		19,200	-	19,200	13,440
Charitable activities	4	57,127	40,089	97,216	90,020
TOTAL EXPENDITURE		76,327	40,089	116,416	103,460
Net income / expenditure		(468)	(1,372)	(1,840)	(19,123)
Transfers between funds		(4,360)	4,360	-	-
Net movement in funds for the year		(4,828)	2,988	(1,840)	(19,123)
<u>Reconciliation of funds</u>					
Funds brought forward at 1 September 2022		61,225	11,840	73,065	92,188
Funds carried forward at 31 August 2023		£56,397	£14,828	£71,225	£73,065

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 2023

	Note	<u>2023</u>		<u>2022</u>
		£	£	£
FIXED ASSETS:				
Tangible assets	9	-	-	830
CURRENT ASSETS:				
Debtors	10	123		13,776
COIF Funds		42,703		51,331
Cash at bank		<u>32,627</u>		<u>9,743</u>
		75,453		74,850
Creditors: amounts falling due within one year	11	<u>4,228</u>		<u>2,615</u>
NET CURRENT ASSETS			<u>71,225</u>	<u>72,235</u>
NET ASSETS			<u>£71,225</u>	<u>£73,065</u>
FUNDS:				
Unrestricted general fund	13	56,397		61,225
Restricted funds	13	<u>14,828</u>		<u>11,840</u>
TOTAL FUNDS			<u>£71,225</u>	<u>£73,065</u>

The financial statements on pages 10 to 21 were approved by the board of trustees on 9 November 2023.

SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:

David Lawson

Rev D Lawson
Chair

B. Roe

Mr B Roe
Treasurer

9 November 2023

GRASSROOTS PROGRAMME

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

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.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a 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 2023

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.

Fixed assets

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

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

IT and office equipment - 33% on cost

2. INCOME FROM GRANTS

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Grants for general purposes				
Methodist Church Beds, Essex & Herts District	15,000	-	15,000	10,000
URC - MIG (Thames North Synod)	12,000	-	12,000	12,000
Diocese of St. Albans	10,840	-	10,840	10,469
Luton Council of Faiths	12,000	-	12,000	6,000
Northampton RC Diocese (SOJ)	13,250	-	13,250	12,000
 Church Urban Fund (Near Neighbours)				
Near Neighbours Fund Projects	-	31,292	31,292	22,500
 Events				
Diocese of St. Albans	-	-	-	750
Methodist Church Beds, Essex & Herts District	-	-	-	750
URC - MIG (Thames North Synod)	-	-	-	1,050
Westhill Endowment	-	7,425	7,425	-
	<hr/> 63,090	<hr/> 38,717	<hr/> 101,807	<hr/> 75,519

Income from grants in 2022 totalled £75,519 of which £25,050 was attributable to restricted funds and £50,469 was attributable to unrestricted funds.

GRASSROOTS PROGRAMME

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

3. INCOME FROM DONATIONS & LEGACIES

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Donations				
General	9,567	-	9,567	4,303
Spirituality of Justice	-	-	-	200
Working with Women	-	-	-	324
	<u>9,567</u>	<u>-</u>	<u>9,567</u>	<u>4,827</u>

Income from donations and legacies in 2022 totalled £4,827 of which £680 was attributable to restricted funds and £4,147 was attributable to unrestricted funds.

GRASSROOTS PROGRAMME

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

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Charitable Activities 2023	Activities Undertaken Directly 2023 £	Support Costs 2023 £	Total 2023 £
Events	4,036	-	4,036
Working With Women	4,360	-	4,360
Near Neighbours	20,276	11,417	31,693
Advancement of Interfaith Relations & Community Development Work	3,783	53,344	57,127
	<u>32,455</u>	<u>64,761</u>	<u>97,216</u>

Charitable Activities 2022	Activities undertaken directly 2022 £	Support Costs 2022 £	Total 2022 £
Events	319	-	319
Working With Women	8,580	-	8,580
Near Neighbours	5,441	24,224	29,665
Advancement of Interfaith Relations & Community Development Work	15,504	35,952	51,456
	<u>29,844</u>	<u>60,176</u>	<u>90,020</u>

£40,089 (2022 £38,564) of the above costs were attributable to restricted funds and £57,127 (2022 £51,456) were attributable to unrestricted funds.

GRASSROOTS PROGRAMME

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

4a. ALLOCATION OF SUPPORT COSTS

Support Cost 2023	Basis of Allocation	Advancement of Interfaith Relations & Community Development Work 2023 £	Near Neighbours 2023 £	Total 2023 £
Governance	Usage	3,147	-	3,147
Information technology	Usage	1,349	-	1,349
Staff costs	Usage	33,360	11,015	44,375
Depreciation	Usage	830	-	830
Office costs	Usage	14,658	402	15,060
		<u>53,344</u>	<u>11,417</u>	<u>64,761</u>

Support Cost 2022	Basis of Allocation	Advancement of Interfaith Relations & Community Development Work 2022 £	Near Neighbours 2022 £	Total 2022 £
Governance	Usage	2,985	-	2,985
Information technology	Usage	1,049	-	1,049
Staff costs	Usage	21,651	21,409	43,060
Depreciation	Usage	830	-	830
Office costs	Usage	9,437	2,815	12,252
		<u>35,952</u>	<u>24,224</u>	<u>60,176</u>

GRASSROOTS PROGRAMME

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

5. GOVERNANCE COSTS

	<u>2023</u>	<u>2022</u>
	£	£
Trustee expenses	10	72
Independent examiners fee	1,362	1,314
Support costs	1,775	1,599
	<u>3,147</u>	<u>2,985</u>

6. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Charity director	42,500	40,000
Employers National Insurance - payable	4,674	4,446
Less Employment allowance	(4,674)	(3,131)
	<u>42,500</u>	<u>41,315</u>
Pension contributions	2,550	2,400
	<u>45,050</u>	<u>43,715</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 (2022 same).

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

Administration	0.5	0.5
Charitable activities	<u>0.5</u>	<u>0.5</u>
	<u>1</u>	<u>1</u>

GRASSROOTS PROGRAMME

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

7. TRANSACTIONS WITH TRUSTEES

No trustees received any remuneration during the year. Travel costs amounting to £10 (2022 £72) were reimbursed to one (2022 two) trustees.

No trustee had any personal interest in any contract or transaction entered into by the charity during the year (2022 same).

8. 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.

9. TANGIBLE FIXED ASSETS

	IT and Office Equipment	Total
	£	£
<u>Cost:</u>		
As at 1 September 2022	2,490	2,490
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
As at 31 August 2023	<u>2,490</u>	<u>2,490</u>
<u>Depreciation:</u>		
As at 1 September 2022	1,660	1,660
Charge for the year	830	830
Disposals	-	-
	<hr/>	<hr/>
As at 31 August 2023	<u>2,490</u>	<u>2,490</u>
<u>Net Book Value:</u>		
As at 31 August 2023	<hr/>	<hr/>
	<hr/>	<hr/>
As at 31 August 2022	<u>830</u>	<u>830</u>

GRASSROOTS PROGRAMME

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

10. DEBTORS

	<u>2023</u>	<u>2022</u>
	£	£
Prepayments	123	726
Accrued income	-	13,050
	<hr/>	<hr/>
	<u>123</u>	<u>13,776</u>

11. CREDITORS: Amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Accruals	2,914	1,455
Taxation and social security	864	760
Other creditors	450	400
	<hr/>	<hr/>
	<u>4,228</u>	<u>2,615</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Net current assets	56,397	14,828	71,225
Total net assets	<hr/>	<hr/>	<hr/>
	56,397	14,828	71,225

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	830	-	830
Net current assets	60,395	11,840	72,235
Total net assets	<hr/>	<hr/>	<hr/>
	61,225	11,840	73,065

GRASSROOTS PROGRAMME

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

13. MOVEMENT IN FUNDS

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2023 £
Restricted Funds					
Working with Women	-	-	(4,360)	4,360	-
Near Neighbours	401	31,292	(31,693)	-	-
Events	11,439	7,425	(4,036)	-	14,828
	<u>11,840</u>	<u>38,717</u>	<u>(40,089)</u>	<u>4,360</u>	<u>14,828</u>
Unrestricted Funds					
General funds	51,644	62,609	(74,670)	(4,360)	35,223
Designated funds: Spirituality of Justice	9,581	13,250	(1,657)	-	21,174
	<u>61,225</u>	<u>75,859</u>	<u>(76,327)</u>	<u>(4,360)</u>	<u>56,397</u>
Total Funds	<u>73,065</u>	<u>114,576</u>	<u>(116,416)</u>	<u>-</u>	<u>71,225</u>

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2022 £
Restricted Funds					
Working with Women	-	324	(8,580)	8,256	-
Near Neighbours	7,566	22,500	(29,665)	-	401
Events	8,852	2,906	(319)	-	11,439
	<u>16,418</u>	<u>25,730</u>	<u>(38,564)</u>	<u>8,256</u>	<u>11,840</u>
Unrestricted Funds					
General funds	65,895	46,407	(52,402)	(8,256)	51,644
Designated funds: Spirituality of Justice	9,875	12,200	(12,494)	-	9,581
	<u>75,770</u>	<u>58,607</u>	<u>(64,896)</u>	<u>(8,256)</u>	<u>61,225</u>
Total Funds	<u>92,188</u>	<u>84,337</u>	<u>(103,460)</u>	<u>-</u>	<u>73,065</u>

GRASSROOTS PROGRAMME

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

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.

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

Events – includes Westhill Endowment Fund for the multi-faith storytelling workshops.

14. RELATED PARTIES AND CONTROLLING PARTY

There were no related party transactions requiring disclosure. (2022 £nil). The charity is controlled by the Trustees.

