

ROOTS4LIFE

England & Wales · Charity number 1165003

Details

Other names R4L

Status Registered

Legal form CIO

Registered 2015-12-30

Register [View on the Charity Commission register](#)

Contact

Address 245
Footscray Road
London
New Eltham
SE9 2EL

Phone 07470 802379

Email hello@roots4life.org

Website <https://roots4life.org/>

Activities

Objects: THE ADVANCEMENT OF EDUCATION FOR THE BENEFIT OF THE PUBLIC, INCLUDING THROUGH VOCATIONAL TRAINING, IN THE AREAS OF: LAND CULTIVATION AND FOOD PRODUCTION, COOKERY, PREPARATION AND PROCESSING OF FOOD, CATERING, FOOD SERVICE AND DISTRIBUTION, HEALTHY EATING, AND OTHER DIRECTLY ASSOCIATED AREAS.'THE PROVISION AND MAINTENANCE OF A GARDEN FOR THE USE AND BENEFIT OF THE INHABITANTS OF THE LONDON BOROUGHS OF GREENWICH, LEWISHAM, SOUTHWARK AND BEXLEY AND VISITORS TO THE AREA (THE BENEFICIARIES) IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE FOR, AND ADVANCING THE EDUCATION OF, THE SAID BENEFICIARIES.

Activities: Roots4life is a community action project set up to tackle childhood obesity. To achieve this we intend to teach cooking skills, horticulture and the importance of nutrition. We also include exercise and mindfulness to support mental well being. It is hoped to include families, schools and community groups.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Bexley
- Greenwich
- Lewisham
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£156,877	£135,365	-	-
2023-03-31	£117,515	£142,262	-	-
2022-03-31	£87,746	£86,540	-	-
2021-03-31	£50,996	£12,922	-	-
2020-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
David Michael Utomoibor		2024-11-24
Sophie Amos		2024-11-18

ROOTS4LIFE

England & Wales - Charity number 1165003

Accounts

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2024

CONTENTS

	Page
Legal and administrative information	1
Trustees' annual report	2
Independent Examiners Report	8
Statement of financial activities	10
Balance Sheet	11
Notes to the financial statements	12

ROOTS4LIFE

(Registered Charitable Incorporated Organisation (CIO) no. 1165003)

REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 March 2024

Trustees Steve McAllster Fisher (Chair of the Board of Trustees)
Liz Gale (appointed August 2023)
John Baker
Sarah Hutt (resigned September 2023)
Tim Baker (resigned September 2023)
Ken West – (appointed September 2023)

Charity reg. no. 1165003

Registered office The Baker Centre
245 Footscray Road
New Eltham,
SE9 2EL

Independent examiner Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

Bankers Natwest Bank Eltham branch
65 Eltham High Street
London
SE9 2EL

ROOTS4LIFE**(Charitable Incorporated Organisation no. 1165003)**

TRUSTEES' ANNUAL REPORT**for the year ended 31 March 2024**

The Trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements of the charity for the year ended 31 March 2024. This Trustees' Annual Report is also the director's report for company law purposes. The Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22- 4.26 of this SORP.

The reference and administrative details on page 1 form part of the Trustees' Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT**CONSTITUTION**

Roots4Life is a Charitable Incorporated Organisation (CIO). It is governed by a Constitution, dated 25 September 2015, and was registered at the Charity Commission on 30 December 2015. The Charity Registration number is 1165003.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted to conform to the terms of the Memorandum and Articles of Association.

An annual skills audit identifies any gaps in Trustees' existing skills and an open recruitment process is conducted with Trustee skill profiles to aid application. An advert is placed on Roots4Life website and other voluntary sector recruitment sites for volunteer/ Trustee positions. Applications are made on receipt of CV and cover letter. New Trustees are interviewed by existing Trustees and the Charity Manager and are appointed for three years according to the Roots4Life charitable constitution. Trustees are re-elected at the

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New trustees attend meetings and are familiarised with how the activities are designed to deliver charity aims and objectives. They are termed Trainee Trustees until legally signed up as Directors of the Company.

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

TRUSTEES' ANNUAL REPORT

for the year ended 31 March 2024

PUBLIC BENEFIT

In undertaking their duties, the trustees have had due regard to the charity commission's guidance on public benefit.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The key management personnel of the charity report directly to the board of Trustees. The Charity as of 31 March 2022 had three employees —a full time Charity Manager, a full-time Deputy Manager and a part-time Horticultural Therapist and Gardener.

TRUSTEES AND OTHER RELATED PARTY RELATIONSHIPS

The trustees consider that the members of the board are the primary related parties of the charity. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or staff of the charity and a contractor, supplier or customer to the charity must be disclosed to the full Board of Trustees. In the current year no such related party transactions were reported.

The trustees have identified no other related party relationships or transactions to report in the current year.

PAY POLICY FOR SENIOR MANAGEMENT PERSONNEL

The Manager's pay is reviewed at intervals. Remuneration is benchmarked against the range paid for similar roles with similar levels of experience.

RISK MANAGEMENT

The Board of Trustees fully accepts its responsibilities for ensuring that the major risks to which the Charity is exposed are identified, and that there are systems and procedures in place. The Trustees have assessed the major risks to which the charity is exposed - in particular, those related to the operations and finances of the charity and are satisfied that the systems and procedures are in place to mitigate the charity's exposure to the major risks. Cash flow and forward forecasting to the end of the financial year are reviewed at every trustee meeting. A budget for all charity costs is prepared every year to support forward planning and is regularly reviewed. There are no serious incidents to report.

The costs of living crisis and rising energy costs are having an impact on the organisation's income and service users. For this reason the reserves have been adjusted accordingly to ensure we are able to continue to support our service users during these difficult times. The Charity is committed to rising additional unrestricted income through venue hire and providing paid educational, cooking and grow and

As a small new charity with the majority of funding being restricted, financial management has been identified as a risk and considerable effort has been put in to ensure Roots4Life is able to maintain good financial management. The charity has invested in a new online accounts package QuickBooks which allows the Charity to monitor both grant expenditure and cashflow which have to date been done via excel

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

MISSION

Roots4Life is a charity focusing on activities which aim to tackle the problems of obesity, malnutrition and loneliness, across generations.

VISION

We want everybody to have:

- *Improved physical and mental well-being*
- *Better understanding, attitudes and behaviour around food, eating and exercise*
- *A raised sense of community and more positive friendships*

CHARITABLE OBJECTIVES

The advancement of education for the benefit of the public, including through vocational training in the areas

- *Land cultivation and food production*
- *Cookery, preparation and processing of food, catering and food service and distribution, health eating and other directly association areas*
- *Provision and maintenance of a garden for use and benefit of inhabitants of London Boroughs of Greenwich, Lewisham, Southwark and Bexley and visitors to the area*
- *In the interests of social welfare and with the objects of improving the conditions of life for, and advancing the education of the said beneficiaries*

CHARITABLE ACTIVITIES

All activities and programmes offered by Roots4Life are focused on one or more of our four core themes which we believe are the Roots4Life for any individual of any age at any time in their life:

1. Food and nutrition
2. Food growing
3. Exercise and wellbeing
4. Nature and environment

The themes overlap and intersect -so for example food and nutrition lessons involve food growing as well as exercise and wellbeing, or food growing intersects with nature and the environment as our growing methods are organic to protect the environment and biodiversity but also health.

Staff and volunteers

Roots4Life is managed by a dedicated work-force who develop our education and environment activities. Trustees would like to record a note of thanks to the staff and volunteer team.

IMPACT

Operating from the Baker Centre, a community hub and 8.6-acre site in New Eltham, Greenwich, London, our goal is to ensure access to a healthy and green life is accessible to all ages. Our community hub is a purpose-built centre that has a main hall, changing rooms, a reception, catering and teaching kitchen facilities. The outdoor space measures 8.6 acres with a secure fence boundary and includes raised beds for vegetable growing, commercial-size polytunnel, garden, wetland area, orchard and grass amphitheatre. Levi Roots officially opened our centre in July 2021. To date we have welcome over 10,000 visitors since opening.

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

TRUSTEES' ANNUAL REPORT

for the year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE

Operating from the Baker Centre, a new community hub and 8.6-acre site in New Eltham, Greenwich, London, our goal is to ensure access to a healthy and green life is accessible to all ages.

Our community hub is a purpose-built centre that has a main hall, changing rooms, a reception, catering and teaching kitchen facilities. The outdoor space measures 8.6 acres with a secure fence boundary and includes raised beds for vegetable growing, commercial-size polytunnel, garden, wetland area, orchard and grass amphitheatre. Levi Roots officially opened our centre in July 2021. To date we have welcome over 6,000 visitors since opening.

Aim 1

Tackling child and family obesity through cooking and nutrition lessons and a weekly Community Pantry

Activities

- Weekly Community Pantry providing healthy and free produce for local community impacted by costs of living crisis.
- Food and Cooking Lessons in kitchens with a professional chef and Nutrition and Food Planning Sessions and Workshops.
- Sessions for Children, Parents/ Guardians/ Carers, older people, and mixed age group sessions.
- Delivers learning about food and nutrition, and practical cooking skills.
- Peer-group Obesity Community Support Groups and Workshops to support and encourage changes in attitudes and behaviours pertaining to food, eating and health.
- Sessions for Children, Parents/ Guardians/ Carers, Elderly.

Aim 2

Access to growing food growing projects for all ages and abilities

Activities

- Gardening and Food Growing Sessions with professional gardener alongside Gardening Workshops.
- Sessions for Children, Parents/ Guardians/ Carers, Older People, and mixed age group sessions.
- Delivers learning and practical skills about growing plants and food and understanding food and nutrition.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

Aim 3

Opening exercise and well-being to all ages and abilities

Activities

- Indoor fitness, sports, dance, yoga, palates and mindfulness sessions and workshops for Children, Parents/ Guardians/ Carers, and Older People.
- Deliver learning about fitness, health and wellbeing along with practical sessions and skills.

Aim 4

Access to green space for all

Activities

- Sessions on urban biodiversity and conservation
- Improving accessibility to rewilding/ re-naturing areas for those with limited mobility
- Education and community sessions on nature conservation, re-cycling, composting, invertebrate and wildflower identification

FINANCIAL REVIEW

The charity had a surplus for the year of £21,512 (2023 deficit of £24,747), details of which are shown in the Statement of Financial Activities on page 10. This brings the charity's total funds to £36,045 (2023 - £14,533), - £13,342 of which were unrestricted.

Total income for the year was £156,877 (2023 - £117,515). Total expenditure amounted to £135,365 (2023 - £142,262).

Reserves Policy

The trustees aim to create a reserve of free funds which will cover at least three months of its core running cost at £1,500 per month at £4,500 in total. The reserves fund has reduced to due to the increase of living costs. An increase in unrestricted and earned income is helping to build a reserve fund however it remains a strategic priority in order for the charity to have financial security and sustainability in the future.

Going Concern

The Trustees have assessed the major risks to which the charity is exposed - in particular, those related to the operations and finances of the charity and are satisfied that the systems and procedures are in place to mitigate the charity's exposure to the major risks. Cash flow and forward forecasting to the end of the financial year are reviewed at every trustee meeting. A budget for all charity costs is prepared every year to support forward planning and is regularly reviewed. There are no serious incidents to report.

The costs of living crisis and rising energy costs are still having an impact on the organisation's income and service users. For this reason the reserves have been adjusted accordingly to ensure we are able to continue to support our service users during these difficult times. The Charity is committed to rising additional unrestricted income through venue hire and providing paid educational, cooking and grow and forest school sessions. Unrestricted earned income from venue hire, corporate donations and corporate volunteering days increased to an income of £15,898.39. Unrestricted grants for supporting core costs was £7,250.

In the summer of 2024 it was identified that despite having restricted funds of approximately over £140,000 in the bank account, that Roots4Life was facing an imminent cashflow crisis due to being unsuccessful with funding. The financial accounts for financial year 2022-2023 showed a large deficit, despite there being a projected surplus of £36,045 in the financial accounts for financial year 2023-2024.

A number of crisis meetings were facilitated with key donors and stakeholders in August and September 2024 and it was viewed that due to the deficit and no incoming unrestricted grants to pay for staff salaries, the charity should look at closing. A number of steps were taken including informing the Leasehold which the charity holds a 40 year lease for the site and building (with a remaining 37 years on the lease), discussions with the Royal Borough of Greenwich local authority including civil servants, ward councillors and Cabinet Members. Two permanent members of staff were currently employed by Roots4Life at this point. One member of staff elected for voluntary redundancy in September 2024 due to the lack of funding for their post and the insecurity the charity was facing.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

Going Concern(continued)

In October 2024 Royal Borough of Greenwich agreed that a restricted grant which had been rewarded for site improvements and security could be reallocated to support the weekly Warm Hub and foodbank that Roots4Life delivers every Wednesday for 51 weeks a year supporting up to 70 households and 170 adults and child a week as this provides such an essential service over the winter to soci-economic disadvantaged households who face stark choices between heating and eating.

The reallocation of the grant meant that Roots4Life has been able to stay open over the winter months of 2024-2025 and a number of steps have been taken to address the financial management and governance issues the charity face. The Charity Commission have been informed and update on the following:

The Charity Manager, Sophie Amos, elected to resign from her paid position as Charity Manager with no redundancy payment on Friday 8 November 2024 and was formally appointed to the Board of Trustees on 18 November 2024.

A freelance team was appointed for delivery of essential services for November and December 2024 with an understanding to review hours in January 2025.

Sophie Amos as an unpaid Trustee has volunteered to continue fundraising and managing the audit process for the financial year 2024-2025.

All existing donors were kept informed of Roots4Life status and a focus on raising unrestricted income through a Crowdfunder and venue hire has meant that as of January 2025 Roots4Life has remained operating as a charity.

Trustees' responsibilities

Company and Charity Law requires the Trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approval

31st January 2025

This report was approved by the Trustees on and signed on its behalf by:

Steve McAllster Fisher
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
for the year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of PIP Parents Information Portal for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records, or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

CPAA
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield



31st January 2025
Date:

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM							
Donations and lagacies	2	21,754	131,673	153,427	9,080	94,366	103,446
Earned income		3,450	-	3,450	14,069	-	14,069
TOTAL INCOME		25,204	131,673.13	156,877	23,149	94,366	117,515
EXPENDITURE ON							
Staff costs							
Gross salaries	4	2,123	77,078	79,201	30,851	40,246	71,097
Employer NI	4	-	-	-	3,319	-	3,319
Other salary costs		-	-	-	2,003	-	2,003
Consultancy fees		470	20,444	20,914	1,043	19,979	21,022
Project costs							
Project tools, equipment, and cutlery		224	6,633	6,857	-	7,202	7,202
Food and groceries		3	7,211	7,213	69	3,221	3,290
Marketing		-	-	-	3	377	380
Compost, plants, and seeds		-	440	440	-	7,381	7,381
Sheds and shelters		-	-	-	-	5,025	5,025
Grounds maintenance		100	206	306	-	2,149	2,149
Other project activity costs		269	2,506	2,775	702	546	1,248
Running costs							
Rent and rates		173	242	415	332	35	367
Insurance		-	1,225	1,225	-	1,218	1,218
Utilities		311	9,961	10,272	3,357	9,887	13,244
Legal and professional fees		413	2,400	2,813	6	-	6
Staff and volunteer training		156	-	156	500	-	500
Health and safety		-	360	360	24	-	24
Independent examination fees		238	1,100	1,338	840	-	840
Repairs and maintenance		110	48	158	1,300	331	1,631
Sundry expenses		284	635.00	919	249	67	316
TOTAL EXPENDITURE		4,874	130,490	135,363	44,598	97,664	142,262
Net (expenditure)/income before transfers		20,331	1,183	21,514	(21,449)	(3,298)	(24,747)
NET MOVEMENT IN FUNDS		20,331	1,183	21,514	(21,449)	(3,298)	(24,747)
TOTAL FUNDS AT 01 APRIL		(6,989)	21,522	14,533	14,460	24,820	39,280
TOTAL FUNDS AT 31 MARCH		13,342	22,705	36,047	(6,989)	21,522	14,533

All incoming resources and outgoing resources derive from continuing activities

The annexed notes form part of these financial statement

ROOTS4LIFE
(Charitable Incorporated Organisation no. 1165003)

BALANCE SHEET

As at 31 March 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors: accrued income		-	4,950
Cash at bank and in hand		144,661	118,474
CREDITORS: amounts falling due within one year			
	3	(108,616)	(108,891)
NET CURRENT ASSETS		36,045	9,583
NET ASSETS		36,045	14,533
FUNDS			
	7		
Restricted funds		22,705	21,522
General fund (unrestricted)	7	13,342	(6,989)
TOTAL FUNDS		36,047	14,533

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102, edition October 2019, effective 01 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

31st January 2025

They were approved, and authorised for issue, by the Trustees on and
signed on their behalf by:-

Steve McAllster Fisher
Chair

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of the SORP.

The effect of events relating to the year ended 31 March 2024 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the year ended on that date.

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 SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The CIO is a public benefit entity within the meaning of FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is included in expenditure as part of the gross cost of items. Where VAT is recoverable, expenditure is shown net of this VAT.

Basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

Creditors and provisions

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

2 DONATIONS AND LEGACIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	<i>Total Funds</i> 2023 £
Arnold Clark Foundation	-	-	-	1,000
Leathersellers	-	-	-	2,500
The Forester Family Trust	3,300	-	3,300	3,000
Hubhub Foundation	-	-	-	800
Asda Foundation	-	-	-	1,038
Cooperative Bank	-	-	-	2,150
CAF Grant	-	5,984	5,984	-
CACT WARM HUB	-	4,083	4,083	-
Co-op grant	-	1,884	1,884	-
Comic Relief	-	8,824	8,824	-
London Catalyst	-	-	-	-
Natural England	-	2,098	2,098	2,500
Natural England Green Social Prescribing	-	4,710	4,710	4,950
Natural England NRN Seed Fund	-	2,522	2,522	-
Mayor of London: Grow Back Greener	-	-	-	20,528
National Lottery	-	17,120	17,120	9,936
St. James Church	-	-	-	-
Tallow Chandlers	-	-	-	-
Young Greenwich	-	5,900	5,900	5,900
Royal Borough of Greenwich	-	8,924	8,924	-
Royal Borough of Greenwich Section 106	-	37,280	37,280	-
Royal Borough of Greenwich VCS	-	4,000	4,000	-
- Food and fun programmes	-	-	-	720
- Community Champions	-	-	-	4,818
- Small Grants Community Fund	-	5,310	5,310	8,550
- HAF	-	19,840	19,840	29,979
- Warm Spaces	-	3,195	3,195	2,497
Worshipful Company of Tallow Chandlers	20,000	-	20,000	-
Other donations	1,904	-	1,904	2,580
	25,204	131,673	156,877	103,446

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social Security and Other Taxes	-	-
Net Wages Payable	-	17
VAT	-	-
Landlord's advance for future repairs (see note below)	107,434	107,434
Accruals	1,182	1,440
	<u>£ 108,616</u>	<u>£ 108,891</u>

During 2020-21, the signed a new property lease for 40 years with Linden Homes (the landlord). As part of the lease agreement, the landlord made a one-off payment of £100,000 to the charity to be used in offset against future repair costs of the building. The charity must return the building in the same condition as it was acquired, and the landlord retains the right to disallow the use of these funds if they consider that supporting documents requested and provided are not satisfactory.

As this is an operating lease (see Note 9 below), and there is no time restriction as to when the charity can use the funds, the amount is shown as a current liability in these accounts.

4. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gross pay	2,123	77,078	79,201	71,097
Employer NI	-	-	-	3,319
	<u>2,123</u>	<u>77,078.27</u>	<u>79,201</u>	<u>74,416</u>
Consultancy costs	470	20,444	20,914	21,022
TOTAL STAFF COSTS	<u>£ 2,593</u>	<u>£ 97,523</u>	<u>£ 100,116</u>	<u>£ 95,438</u>

The average weekly number of staff in the year (headcount) was 3 (2023 - 1). That key management staff member received total remuneration of £31,155 (Confirm) (2023 - £9,279).

No employees received remuneration in excess of £60,000 (2023 - the same).

5. TRUSTEES

One Trustee was reimbursed out of pocket expenses amounting to £1,020 in 2023 and nothing in 2024.

No Trustees were paid for reimbursed expenses (2023 - the same).

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

6. Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7. Statement of Fund

	Brought Forward	Incoming Resource	Resources Expended	Transfers & Gains/Losses	Carried Forward
2024	£	£	£	£	£
Restricted Funds					
Asda Foundation	74	-	(74)	-	-
London Catalyst	184	-	(184)	-	-
RBG Community Champions	559	37,280	(22,594)	-	15,245
CAF Grant	-	5,984	(5,984)	-	-
CACT WARM HUB	-	4,083	(4,083)	-	-
Co-op grant	-	1,884	(1,884)	-	-
Comic Relief	-	8,824	(5,495)	-	3,329
Grow Back Greener Mayor of London	1,197	-	(1,197)	-	-
Hubhub Pumpkin Rescue	5	-	(5)	-	-
Natural England	-	2,098	(2,098)	-	-
Natural England Green Social Prescribing	-	4,710	(4,710)	-	-
Royal Borough of Greenwich VCS	-	4,000	(4,000)	-	-
National Lottery	6,031	17,120	(20,942)	-	2,209
National Lottery Climate Community	1,325	-	(1,325)	-	-
RBG Small Grants Community Fund	5,035	5,310	(8,531)	-	1,814
RGB HAF	3,357	19,840	(23,197)	-	-
RGB Holiday Food and Fun Programme	740	8,924	(9,664)	-	-
Natural England Wild Wednesdays	285	-	(285)	-	-
RGB Warm space	1,976	3,195	(5,171)	-	-
Natural England Green Social Prescribing	708	2,522	(3,122)	-	108
Young Greenwich	46	5,900	(5,946)	-	-
Total Restricted Funds	21,522	131,673	(130,490)	-	22,705
Unrestricted Funds	(6,989)	25,204	(4,874)	-	13,342
Total Funds	£ 14,533	£ 156,877	(135,364)	£ -	£ 36,047

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

	<i>Brought Forward</i>	<i>Incoming Resource</i>	<i>Resources Expended</i>	<i>Transfers & Gains/Losses</i>	<i>Carried Forward</i>
	£	£	£	£	£
2023					
<i>Restricted Funds</i>					
<i>Asda Foundation</i>	-	1,038	(964)	-	74
<i>London Catalyst</i>	3,675	-	(3,491)	-	184
<i>RBG Community Champions</i>	-	4,818	(4,259)	-	559
<i>Cooperative Bank</i>	-	2,150	(2,150)	-	-
<i>Grow Back Greener Mayor of London</i>	12,616	20,528	(31,947)	-	1,197
<i>Hubhub Foundation</i>	2,965	-	(2,965)	-	-
<i>Hubhub Pumpkin Rescue</i>	5	-	-	-	5
<i>Metropolitan Public Gardens Association</i>	-	800	(800)	-	-
<i>National Lottery AAA Heat Club</i>	-	9,936	(3,905)	-	6,031
<i>National Lottery Climate Community</i>	8,915	-	(7,590)	-	1,325
<i>RBG Small Grants Community Fund</i>	-	8,550	(3,515)	-	5,035
<i>RGB HAF</i>	-	29,979	(26,622)	-	3,357
<i>RGB Holiday Food and Fun Programme</i>	20	720	-	-	740
<i>Natural England Wild Wednesdays</i>	-	2,500	(2,215)	-	285
<i>RGB Warm space</i>	-	2,497	(521)	-	1,976
<i>Natural England Green Social Prescribing</i>	-	4,950	(4,242)	-	708
<i>Young Greenwich</i>	(3,376)	5,900	(2,478)	-	46
<i>Total Restricted Funds</i>	<u>24,820</u>	<u>94,366</u>	<u>(97,664)</u>	<u>-</u>	<u>21,522</u>
<i>Unrestricted Funds</i>	<u>14,460</u>	<u>23,149</u>	<u>(44,598)</u>	<u>-</u>	<u>(6,989)</u>
<i>Total Funds</i>	<u><u>39,280</u></u>	<u><u>117,515</u></u>	<u><u>(142,262)</u></u>	<u><u>-</u></u>	<u><u>14,533</u></u>

ROOTS4LIFE**(Charitable Incorporated Organisation no. 1165003)****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 March 2024****8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	<i>Total Funds 2023 £</i>
2024				
Current assets	121,955	22,705	144,661	<i>118,474</i>
Creditors due within one year	(108,616)		(108,616)	<i>(108,891)</i>
	13,339	22,705	36,045	<i>9,583</i>
2023				
Current assets	<i>96,952</i>	<i>21,522</i>	<i>118,474</i>	
Creditors due within one year	<i>(108,891)</i>	<i>-</i>	<i>(108,891)</i>	
	<i>(6,939)</i>	<i>21,522</i>	<i>9,583</i>	

9. OPERATING LEASE COMMITMENTS

During 2020-21, the charity entered a 40 year property lease with Linden Homes. Under the lease, the charity is required to pay a peppercorn rent, and can serve notice of termination of the lease at any time without penalties. The landlord cannot serve notice of termination of the lease during the lease term.

In addition, under the terms of the lease, the landlord has made a one-off payment of £100,000 to the charity, as an advance payment in lieu of covering any future repair costs. At the end of the lease term, the charity must return the premises in the same condition as at the start of the lease.

While the lease transfers some rights and obligations ownership, the landlord retains full ownership of the premises, and retains the right to inspect the premises and any supporting documents in relation to repair costs charged to the £100,000 advance. In substance, the rights and obligations of ownership have not been transferred. Therefore the lease is treated as an operating lease in these accounts.

Because the landlord retains the right to inspect supporting documents in relation to any repair costs that are charged to the £100k advance money, and can reject expenses that they consider unsatisfactory, this amount is recorded as an advance in creditors. The amount will be released into income when all conditions of any chargeable repair costs have been met.

10. OTHER LEGAL INFORMATION

Roots4Life is a charitable incorporated organisation, registered with the Charity Commission in England and Wales, registration number 1165003. Its registered office address is Bardhill Centre, Footscray Road, New Eltham, SE9 2EL. The accounts are presented in GBP rounded to £1.

ROOTS4LIFE

England & Wales - Charity number 1165003

Accounts

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

ROOTS4LIFE
(Registered charity no. 1165003)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2023

CONTENTS

	Page
Legal and administrative information	1
Trustees' annual report	2
Independent Examiner's report	8
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12

ROOTS4LIFE

(Registered Charitable Incorporated Organisation (CIO) no. 1165003)

REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 March 2023

Trustees	Steve McAllster Fisher (Chair) Liz Gale (appointed 19 October 2023) John Baker Sarah Hutt (resigned September 2023) David Gardner (resigned December 2022) Tim Baker (resigned September 2023)
Charity reg. no.	1165003
Registered office	The Baker Centre 245 Footscray Road New Eltham SE9 2EL
Independent examiner	Charles Ssempijja, FCA NFP Accountants Ltd 3rd Floor, 86-90 Paul Street London EC2A 4NE
Bankers	Natwest Bank Eltham branch 65 Eltham High Street London SE9 2EL

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2023

The Trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements of the charity for the year ended 31 March 2023. This Trustees' Annual Report is also the director's report for company law purposes. The Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of this SORP.

The reference and administrative details on page 1 form part of the Trustees' Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

Roots4Life is a Charitable Incorporated Organisation (CIO). It is governed by a Constitution, dated 25 September 2015, and was registered at the Charity Commission on 30 December 2015. The Charity Registration number is 1165003.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted to conform to the terms of the Memorandum and Articles of Association.

An annual skills audit identifies any gaps in Trustees' existing skills and an open recruitment process is conducted with Trustee skill profiles to aid application. An advert is placed on Roots4Life website and other voluntary sector recruitment sites for volunteer/ Trustee positions. Applications are made on receipt of CV and cover letter. New Trustees are interviewed by existing Trustees and the Charity Manager and are appointed for three years according to the Roots4Life charitable constitution. Trustees are re-elected at the

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New trustees attend meetings and are familiarised with how the activities are designed to deliver charity aims and objectives. They are termed Trainee Trustees until legally signed up as Directors of the Company.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2023

PUBLIC BENEFIT

In undertaking their duties, the trustees have had due regard to the charity commission's guidance on public benefit.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The key management personnel of the charity report directly to the board of Trustees. The Charity as of 31 March 2022 had three employees – a full time Charity Manager, a full-time Deputy Manager and a part-time Horticultural Therapist and Gardener.

TRUSTEES AND OTHER RELATED PARTY RELATIONSHIPS

The trustees consider that the members of the board are the primary related parties of the charity. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or staff of the charity and a contractor, supplier or customer to the charity must be disclosed to the full Board of Trustees. In the current year no such related party transactions were reported.

The trustees have identified no other related party relationships or transactions to report in the current year.

PAY POLICY FOR SENIOR MANAGEMENT PERSONNEL

The Manager's pay is reviewed at intervals. Remuneration is benchmarked against the range paid for similar roles with similar levels of experience.

RISK MANAGEMENT

The Board of Trustees fully accepts its responsibilities for ensuring that the major risks to which the Charity is exposed are identified, and that there are systems and procedures in place. The Trustees have assessed the major risks to which the charity is exposed - in particular, those related to the operations and finances of the charity and are satisfied that the systems and procedures are in place to mitigate the charity's exposure to the major risks. Cash flow and forward forecasting to the end of the financial year are reviewed at every trustee meeting. A budget for all charity costs is prepared every year to support forward planning and is regularly reviewed. There are no serious incidents to report.

The costs of living crisis and rising energy costs are having an impact on the organisation's income and service users. For this reason the reserves have been adjusted accordingly to ensure we are able to continue to support our service users during these difficult times. The Charity is committed to rising additional unrestricted income through venue hire and providing paid educational, cooking and grow and

As a small new charity with the majority of funding being restricted, financial management has been identified as a risk and considerable effort has been put in to ensure Roots4Life is able to maintain good financial management. The charity has invested in a new online accounts package QuickBooks which allows the Charity to monitor both grant expenditure and cashflow which have to date been done via excel

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

MISSION

Roots4Life is a charity focusing on activities which aim to tackle the problems of obesity, malnutrition and loneliness, across generations.

VISION

We want everybody to have:

- *Improved physical and mental well-being*
- *Better understanding, attitudes and behaviour around food, eating and exercise*
- *A raised sense of community and more positive friendships*

CHARITABLE OBJECTIVES

The advancement of education for the benefit of the public, including through vocational training in the areas

- *Land cultivation and food production*
- *Cookery, preparation and processing of food, catering and food service and distribution, health eating and other directly association areas*
- *Provision and maintenance of a garden for use and benefit of inhabitants of London Boroughs of Greenwich, Lewisham, Southwark and Bexley and visitors to the area*
- *In the interests of social welfare and with the objects of improving the conditions of life for, and advancing the education of, the said beneficiaries*

CHARITABLE ACTIVITIES

THEMES

All activities and programmes offered by Roots4Life are focused on one or more of our four core themes which we believe are the Roots4Life for any individual of any age at any time in their life:

1. Food and nutrition
2. Food growing
3. Exercise and wellbeing
4. Nature and environment

The themes overlap and intersect -so for example food and nutrition lessons involve food growing as well as exercise and wellbeing, or food growing intersects with nature and the environment as our growing methods are organic to protect the environment and biodiversity but also health.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2023

STAFF AND VOLUNTEERS

Roots4Life is managed by a dedicated work-force who develop our education and environment activities. Trustees would like to record a note of thanks to the staff and volunteer team. The staff team is currently three employees (two full time and one part-time) and is supported in its work by a growing volunteer team of over 30 people helping with community fridge, food growing sessions and nature conservation.

ACHIEVEMENTS AND PERFORMANCE

Operating from the Baker Centre, a new community hub and 8.6-acre site in New Eltham, Greenwich, London, our goal is to ensure access to a healthy and green life is accessible to all ages.

Our community hub is a purpose-built centre that has a main hall, changing rooms, a reception, catering and teaching kitchen facilities. The outdoor space measures 8.6 acres with a secure fence boundary and includes raised beds for vegetable growing, commercial-size polytunnel, garden, wetland area, orchard and grass amphitheatre. Levi Roots officially opened our centre in July 2021. To date we have welcome over 6,000 visitors since opening.

Aim 1

Tackling child and family obesity through cooking and nutrition lessons and a weekly Community Pantry

Activities

- Weekly Community Pantry providing healthy and free produce for local community impacted by costs of living crisis.
- Food and Cooking Lessons in kitchens with a professional chef and Nutrition and Food Planning Sessions and Workshops.
- Sessions for Children, Parents/ Guardians/ Carers, older people, and mixed age group sessions.
- Delivers learning about food and nutrition, and practical cooking skills.
- Peer-group Obesity Community Support Groups and Workshops to support and encourage changes in attitudes and behaviours pertaining to food, eating and health.
- Sessions for Children, Parents/ Guardians/ Carers, Elderly.

Aim 2

Access to growing food growing projects for all ages and abilities

Activities

- Gardening and Food Growing Sessions with professional gardener alongside Gardening Workshops.
- Sessions for Children, Parents/ Guardians/ Carers, Older People, and mixed age group sessions.
- Delivers learning and practical skills about growing plants and food and understanding food and nutrition.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2023

Aim 3

Opening exercise and well-being to all ages and abilities

Activities

- Indoor fitness, sports, dance, yoga, palates and mindfulness sessions and workshops for Children, Parents/ Guardians/ Carers, and Older People.
- Deliver learning about fitness, health and wellbeing along with practical sessions and skills.

Aim 4

Access to green space for all

Activities

- Sessions on urban biodiversity and conservation
- Improving accessibility to rewilding/ re-naturing areas for those with limited mobility
- Education and community sessions on nature conservation, re-cycling, composting, invertebrate and wildflower identification

FINANCIAL REVIEW

The charity incurred net expenditure for the year of £24,747 (2022 - £1,206), details of which are shown in the Statement of Financial Activities on page 10. This brings the charity's total funds to £14,533 (2022 - £39,280), -£6,989 of which were unrestricted.

Total income for the year was £117,515 (2022 - £87,746). Total expenditure amounted to £142,262 (2022 - £86,540).

Reserves Policy

The charity's currently has no reserves policy.

Going Concern

Due to the costs of living and significant increases in energy bills, food and resource costs, Roots4Life as a small charity has struggled to maintain its financial security. A recent grant application being unsuccessful has meant that as of August 2024 Roots4Life Trustees are reviewing its capacity to manage the large 8 acre site and community building which is on 40 year lease. As part of this Trustees are reviewing closure of the charity and transitioning the lease to another local charitable organisation in negotiation with the site owner. As of September 2024 discussions are ongoing with the site owner and the Royal Borough of Greenwich. Roots4Life employees who are entitled to statutory redundancy have been informed due to a lack of funding of the likelihood of closure as well as key donors and stakeholders.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2023

Trustees' responsibilities

Company and Charity Law requires the Trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the Trustees on and signed on its behalf by:

Steve McAllister Fisher
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

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

Disclosures

I understand that 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 SORP FRS102 (effective January 2019), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the extent regulations, but has since been withdrawn.

Charles Ssempijja, FCA

NfP Accountants Ltd
Chartered Accountants
86-90 Paul Street
London
EC2A 4NE

Date:

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME FROM							
Donations and legacies	2	9,080	94,366	103,446	21,577	64,698	86,275
Earned income		14,069	-	14,069	1,471	-	1,471
TOTAL INCOME		23,149	94,366	117,515	23,048	64,698	87,746
EXPENDITURE ON							
Staff costs							
Gross salaries	4	30,851	40,246	71,097	25,815	14,851	40,666
Employer NI	4	3,319	-	3,319	-	-	-
Other salary costs		2,003	-	2,003	-	-	-
Consultancy fees		1,043	19,979	21,022	2,977	9,846	12,823
Project costs							
Project tools, equipment, and cutlery		-	7,202	7,202	4,462	5,587	10,049
Food and groceries		69	3,221	3,290	-	2,143	2,143
Marketing		3	377	380	-	-	-
Compost, plants, and seeds		-	7,381	7,381	-	739	739
Sheds and shelters		-	5,025	5,025	-	-	-
Grounds maintenance		-	2,149	2,149	600	1,080	1,680
Other project activity costs		702	546	1,248	-	-	-
Running costs							
Rent and rates		332	35	367	-	-	-
Insurance		-	1,218	1,218	260	1,251	1,511
Utilities		3,357	9,887	13,244	5,700	3,334	9,034
Legal and professional fees		6	-	6	-	-	-
Staff and volunteer training		500	-	500	-	510	510
Health and safety		24	-	24	-	537	537
Independent examination fees		840	-	840	840	-	840
Repairs and maintenance		1,300	331	1,631	6,000	-	6,000
Sundry expenses		249	67	316	8	-	8
TOTAL EXPENDITURE		44,598	97,664	142,262	46,662	39,878	86,540
Net (expenditure)/income before transfers		(21,449)	(3,298)	(24,747)	(23,614)	24,820	1,206
NET MOVEMENT IN FUNDS		(21,449)	(3,298)	(24,747)	(23,614)	24,820	1,206
TOTAL FUNDS AT 01 APRIL		14,460	24,820	39,280	38,074	-	38,074
TOTAL FUNDS AT 31 MARCH		(6,989)	21,522	14,533	14,460	24,820	39,280

All incoming resources and outgoing resources derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
As at 31 March 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors: accrued income		4,950	-
Cash at bank and in hand		118,474	152,110
CREDITORS: amounts falling due within one year			
	3	(108,891)	(112,830)
NET CURRENT ASSETS		9,583	39,280
NET ASSETS		<u>£ 14,533</u>	<u>£ 39,280</u>
FUNDS			
Restricted funds	7	21,522	24,820
General fund (unrestricted)	7	(6,989)	14,460
TOTAL FUNDS		<u>£ 14,533</u>	<u>£ 39,280</u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102, edition October 2019, effective 01 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the Trustees on and signed on their behalf by:-

 Steve McAllister Fisher
 Chair

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of the SORP.

The effect of events relating to the year ended 31 March 2023 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

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 SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The CIO is a public benefit entity within the meaning of FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is included in expenditure as part of the gross cost of items. Where VAT is recoverable, expenditure is shown net of this VAT.

Basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

Creditors and provisions

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	<i>Total Funds 2022 £</i>
Arnold Clark Foundation	1,000	-	1,000	-
Leathersellers	2,500	-	2,500	-
The Forester Family Trust	3,000	-	3,000	-
Hubhub Foundation	-	800	800	3,000
Asda Foundation	-	1,038	1,038	-
Cooperative Bank	-	2,150	2,150	-
London Catalyst	-	-	-	5,000
Natural England Wild Wednesdays	-	2,500	2,500	-
Natural England Green Social Prescribing	-	4,950	4,950	-
Mayor of London: Grow Back Greener	-	20,528	20,528	21,156
Metropolitan Public Gardens Association	-	-	-	600
National Lottery	-	9,936	9,936	9,600
St. James Church	-	-	-	750
Tallow Chandlers	-	-	-	20,000
Young Greenwich	-	5,900	5,900	-
Royal Borough of Greenwich				
- Food and fun programmes	-	720	720	25,342
- Community Champions	-	4,818	4,818	-
- Small Grants Community Fund	-	8,550	8,550	-
- HAF	-	29,979	29,979	-
- Warm Spaces	-	2,497	2,497	-
Other donations	2,580	-	2,580	827
	£ 9,080	£ 94,366	£ 103,446	£ 86,275

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	<i>2022</i>
	£	£
Social security and other taxes	-	4,779
Net wages payable	17	17
VAT	107,434	107,434
Landlord's advance for future repairs (see note below)	-	-
Accruals	1,440	600
	£ 108,891	<i>£ 112,830</i>

During 2020-21, the signed a new property lease for 40 years with Linden Homes (the landlord). As part of the lease agreement, the landlord made a one-off payment of £100,000 to the charity to be used in offset against future repair costs of the building. The charity must return the building in the same condition as it was acquired, and the landlord retains the right to disallow the use of these funds if they consider that supporting documents requested and provided are not satisfactory.

As this is an operating lease (see Note 9 below), and there is no time restriction as to when the charity can use the funds, the amount is shown as a current liability in these accounts.

4. STAFF COSTS AND NUMBERS

	Unrestricted	Restricted	Total	<i>Total</i>
	Funds	Funds	Funds	<i>Funds</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
Gross pay	71,097	-	71,097	40,666
Employer NI	3,319	-	3,319	-
Employer pension	-	-	-	-
	74,416	-	74,416	40,666
Consultancy costs	21,022	-	21,022	12,823
TOTAL STAFF COSTS	£ 95,438	£ Nil	£ 95,438	<i>£ 53,489</i>

The average weekly number of staff in the year (headcount) was 1 (2022 - 0). That key management staff member received total remuneration of £9,279 (2022 - £Nil).

No employees received remuneration in excess of £60,000 (2022 - the same).

5. TRUSTEES

One Trustee was reimbursed out of pocket expenses amounting to £1,020 (2022 - Nil). No Trustees were paid for reimbursed expenses (2022 - the same).

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

6. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
2023					
Restricted funds:					
ASDA Foundation	-	1,038	(964)	-	74
London Catalyst	3,675	-	(3,491)	-	184
RBG Community Champions	-	4,818	(4,259)	-	559
Cooperative Bank	-	2,150	(2,150)	-	-
Grow Back Greener Mayor of London	12,616	20,528	(31,947)	-	1,197
Hubhub Foundation	2,965	-	(2,965)	-	-
Hubhub Pumpkin Rescue	-	800	(800)	-	-
Metropolitan Public Gardens Association	5	-	-	-	5
National Lottery A4A Heat Club	-	9,936	(3,905)	-	6,031
National Lottery Climate Community	8,915	-	(7,590)	-	1,325
RBG Small Grants Community Fund	-	8,550	(3,515)	-	5,035
RGB HAF	-	29,979	(26,622)	-	3,357
RGB Holiday Food and Fun Programme	20	720	-	-	740
Natural England Wild Wednesdays	-	2,500	(2,215)	-	285
RGB Warm Space	-	2,497	(521)	-	1,976
Natural England Green Social Prescribing	-	4,950	(4,242)	-	708
Young Greenwich	(3,376)	5,900	(2,478)	-	46
Total restricted funds	24,820	94,366	(97,664)	-	21,522
Unrestricted fund	14,460	23,149	(44,598)	-	(6,989)
Total funds	£ 39,280	£ 117,515	£ (142,262)	£ Nil	£ 14,533

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

	<i>Brought Forward</i> £	<i>Incoming Resources</i> £	<i>Resources Expended</i> £	<i>Transfers & Gains / Losses</i> £	<i>Carried Forward</i> £
<i>2022</i>					
<i>Restricted funds:</i>					
<i>London Catalyst</i>	-	5,000	(1,325)	-	3,675
<i>Grow Back Greener Mayor of London</i>	-	21,156	(8,540)	-	12,616
<i>Hubhub Foundation</i>	-	3,000	(35)	-	2,965
<i>Metropolitan Public Gardens Association</i>	-	600	(595)	-	5
<i>National Lottery Climate Community</i>	-	9,600	(685)	-	8,915
<i>RBG Together for Winter</i>	-	5,392	(5,392)	-	-
<i>RGB Holiday Food and Fun Programme Summer</i>	-	13,875	(13,855)	-	20
<i>RGB Holiday Food and Fun Programme Winter</i>	-	6,075	(6,075)	-	-
<i>Young Greenwich</i>	-	-	(3,376)	-	(3,376)
<i>Total restricted funds</i>	-	64,698	(39,878)	-	24,820
<i>Unrestricted fund</i>	38,074	23,048	(46,662)	-	14,460
<i>Total funds</i>	£ 38,074	£ 87,746	£ (86,540)	£ Nil	£ 39,280

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	<i>Total Funds 2022 £</i>
2023				
Current assets	96,952	21,522	118,474	<i>152,110</i>
Creditors due within one year	(108,891)	-	(108,891)	<i>(112,830)</i>
	£ (6,989)	£ 21,522	£ 9,583	£ 39,280
<i>2022</i>				
<i>Current assets</i>	<i>127,290</i>	<i>24,820</i>	<i>152,110</i>	
<i>Creditors due within one year</i>	<i>(112,830)</i>	<i>-</i>	<i>(112,830)</i>	
	£ 14,460	£ 24,820	£ 39,280	

9. OPERATING LEASE COMMITMENTS

During 2020-21, the charity entered a 40 year property lease with Linden Homes. Under the lease, the charity is required to pay a peppercorn rent, and can serve notice of termination of the lease at any time without penalties. The landlord cannot serve notice of termination of the lease during the lease term.

In addition, under the terms of the lease, the landlord has made a one-off payment of £100,000 to the charity, as an advance payment in lieu of covering any future repair costs. At the end of the lease term, the charity must return the premises in the same condition as at the start of the lease.

While the lease transfers some rights and obligations ownership, the landlord retains full ownership of the premises, and retains the right to inspect the premises and any supporting documents in relation to repair costs charged to the £100,000 advance. In substance, the rights and obligations of ownership have not been transferred. Therefore the lease is treated as an operating lease in these accounts.

Because the landlord retains the right to inspect supporting documents in relation to any repair costs that are charged to the £100k advance money, and can reject expenses that they consider unsatisfactory, this amount is recorded as an advance in creditors. The amount will be released into income when all conditions of any chargeable repair costs have been met.

10. OTHER LEGAL INFORMATION

Roots4Life is a charitable incorporated organisation, registered with the Charity Commission in England and Wales, registration number 1165003. Its registered office address is Bardhill Centre, Footscray Road, New Eltham, SE9 2EL. The accounts are presented in GBP rounded to £1.

ROOTS4LIFE

England & Wales - Charity number 1165003

Accounts

ROOTS4LIFE
(Charitable Incorporated Organisation no. 1165003)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

ROOTS4LIFE
(Registered charity no. 1165003)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2022

CONTENTS

	Page
Legal and administrative information	1
Trustees' annual report	2
Independent Examiner's report	9
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13

ROOTS4LIFE

(Registered Charitable Incorporated Organisation (CIO) no. 1165003)

REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 March 2022

Trustees	Steve McAllster Fisher (Chair) Tim Baker (Treasurer) John Baker Sarah Green (appointed 17 October 2020) David Gardner (resigned January 2023) Liz Gale (appointed August 2023)
Charity reg. no.	1165003
Registered office	The Baker Centre 245 Footscray Road New Eltham SE9 2EL
Independent examiner	Charles Ssempijja, FCA NFP Accountants Ltd 3rd Floor, 86-90 Paul Street London EC2A 4NE
Bankers	Natwest Bank Eltham branch 65 Eltham High Street London SE9 2EL

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

The Trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements of the charity for the year ended 31 March 2022. This Trustees' Annual Report is also the director's report for company law purposes. The Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of this SORP.

The reference and administrative details on page 1 form part of the Trustees' Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

Roots4Life is a Charitable Incorporated Organisation (CIO). It is governed by a Constitution, dated 25 September 2015, and was registered at the Charity Commission on 30 December 2015. The Charity Registration number is 1165003.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted to conform to the terms of the Memorandum and Articles of Association.

An annual skills audit identifies any gaps in Trustees' existing skills and an open recruitment process is conducted with Trustee skill profiles to aid application. An advert is placed on Roots4Life website and other voluntary sector recruitment sites for volunteer/ Trustee positions. Applications are made on receipt of CV and cover letter. New Trustees are interviewed by existing Trustees and the Charity Manager and are appointed for three years according to the Roots4Life charitable constitution. Trustees are re-elected at the AGM.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New trustees attend meetings and are familiarised with how the activities are designed to deliver charity aims and objectives. They are termed Trainee Trustees until legally signed up as Directors of the Company.

PUBLIC BENEFIT

In undertaking their duties, the trustees have had due regard to the charity commission's guidance on public benefit.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The key management personnel of the charity report directly to the board of Trustees. On 1 April 2021 Sophie Amos was appointed Manager. In December 2021 Isobel Bristol was appointed as Deputy Manager. In April 2022 Cat Flannery was appointed as Gardener/ Horticultural Therapist on a part-time fixed term contract.

TRUSTEES AND OTHER RELATED PARTY RELATIONSHIPS

The trustees consider that the members of the board are the primary related parties of the charity. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or staff of the charity and a contractor, supplier or customer to the charity must be disclosed to the full Board of Trustees. In the current year no such related party transactions were reported.

The trustees have identified no other related party relationships or transactions to report in the current year.

PAY POLICY FOR SENIOR MANAGEMENT PERSONNEL

The Manager's pay is reviewed at intervals. Remuneration is benchmarked against the range paid for similar roles with similar levels of experience.

RISK MANAGEMENT

The Board of Trustees fully accepts its responsibilities for ensuring that the major risks to which the Charity is exposed are identified, and that there are systems and procedures in place. The Trustees have assessed the major risks to which the charity is exposed - in particular, those related to the operations and finances of the charity and are satisfied that the systems and procedures are in place to mitigate the charity's exposure to the major risks. Cash flow and forward forecasting to the end of the financial year are reviewed at every trustee meeting. A budget for all charity costs is prepared every year to support forward planning and is regularly reviewed. There are no serious incidents to report.

The costs of living crisis and rising energy costs are having an impact on the organisation's income and service users. For this reason the reserves have been adjusted accordingly to ensure we are able to continue to support our service users during these difficult times. The Charity is committed to rising additional unrestricted income through venue hire and providing paid educational, cooking and grow and forest school sessions.

As a small new charity with the majority of funding being restricted, financial management has been identified as a risk and considerable effort has been put in to ensure Roots4Life is able to maintain good financial management. The charity has invested in a new online accounts package QuickBooks which allows the Charity to monitor both grant expenditure and cashflow which have to date been done via excel spreadsheets. Other steps to improve financial control include pending recruitment of a new Treasurer with commercial financial experience, new financial reporting through QuickBooks including Management Accounts, live integration with bank account to ensure financial accuracy and commitment by Trustees and Staff to submit Annual Accounts for Year Ended March 2022 by September 2023, well in advance of the deadline of January 2024.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

MISSION

Roots4Life is a charity focusing on activities which aim to tackle the problems of obesity, malnutrition and loneliness, across generations.

VISION

We want everybody to have:

- *Improved physical and mental well-being*
- *Better understanding, attitudes and behaviour around food, eating and exercise*
- *A raised sense of community and more positive friendships*

CHARITABLE OBJECTIVES

The advancement of education for the benefit of the public, including through vocational training in the areas of:

- *Land cultivation and food production*
- *Cookery, preparation and processing of food, catering and food service and distribution, health eating and other directly association areas*
- *Provision and maintenance of a garden for use and benefit of inhabitants of London Boroughs of Greenwich, Lewisham, Southwark and Bexley and visitors to the area*
- *In the interests of social welfare and with the objects of improving the conditions of life for, and advancing the education of, the said beneficiaries*

CHARITABLE ACTIVITIES

THEMES

All activities and programmes offered by Roots4Life are focused on one or more of our four core themes which we believe are the Roots4Life for any individual of any age at any time in their life:

1. Food and nutrition
2. Food growing
3. Exercise and wellbeing
4. Nature and environment

The themes overlap and intersect -so for example food and nutrition lessons involve food growing as well as exercise and wellbeing, or food growing intersects with nature and the environment as our growing methods are organic to protect the environment and biodiversity but also health.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

STAFF AND VOLUNTEERS

Roots4Life is managed by a dedicated work-force who develop our education and environment activities. Trustees would like to record a note of thanks to the staff and volunteer team. The staff team is currently 2.5 employees and is supported in its work by a growing volunteer team of over 30 people helping with community fridge, food growing sessions and nature conservation.

IMPACT

Operating from the Baker Centre, a new community hub and 8.6-acre site in New Eltham, Greenwich, London, our goal is to ensure access to a healthy and green life is accessible to all ages.

Our community hub is a purpose-built centre that has a main hall, changing rooms, a reception, catering and teaching kitchen facilities. The outdoor space measures 8.6 acres with a secure fence boundary and includes raised beds for vegetable growing, commercial-size polytunnel, garden, wetland area, orchard and grass amphitheatre. Levi Roots officially opened our centre in July 2021. To date we have welcome over 1,500 visitors since opening including:

- **1000 schoolchildren** attending food growing, nutrition and exercise sessions from over 30 different local schools including Halley Academy, Wyborne Primary and Shooters Hill Sixth Form College
- Addressing holiday hunger/ food insecurity with over **32 places** for children on free school meals have been offered for our holiday programme with children from **23 different primary and secondary schools** attending and 12 SEN (special education needs) places
- **32 free places** for children aged 10-15 for Roots4Youth healthy cooking club 6-week course
- **159 visitors** attended our free Community Meal including families on free school meals, family's poverty stricken by rising living costs, Ukrainian and Syrian Refugee families.
- **12 Weekly Friday Community Service all-day sessions** for People on Probation with access to services i.e., debt clinic, community fridge and community meals for their families as well as vegetable and food parcels

FEEDBACK

"I loved being with the Chef and tried new foods like salads." Maisie, 9

"Thank you to all the adults. I have become more confident in reading and they helped me find my dream of becoming a footballer. I made new friends which I have not been able to do before." Lily, 11

"My child with ASD had never attended a camp before – I firstly thought it was not for my child but he has developed independence and enjoyed all the activities on offer. The inclusivity for all and having a camp where siblings in mainstream and specialist education provision could attend together was great for my children. Being outdoors and close to nature was fantastic for my child's wellbeing. They were both very happy to come every day." Parent

"Roots4Life have done an excellent job. The children have thoroughly enjoyed it and have never done so much exercise. It has been a real Godsend. Before the children would not even eat vegetables at home." Parent

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

"I'm so tired when I leave here, but I'm so relaxed. I go home to my wife and kids and I don't have any stress." Community payback attendee

"I saw a lizard and a frog. I was gassed!" Community payback attendee

"On your estate, you're like this all the time (rigid, defensive posture). Here you can be yourself." Community payback attendee

"Did you see the flower beds over there? All the wood around them - we done that. I've never made anything like that before. It feels good to look at something and say I made it." Community payback attendee

"We take home the food we grow and it helps my family." Community payback attendee

ACHIEVEMENTS AND PERFORMANCE

Aim

Tackling child and family obesity through cooking and nutrition lessons

Activities

- Food and Cooking Lessons in kitchens with a professional chef and Nutrition and Food Planning Sessions and Workshops.
- Sessions for Children, Parents/ Guardians/ Carers, older people, and mixed age group sessions.
- • Delivers learning about food and nutrition, and practical cooking skills.
- Peer-group Obesity Community Support Groups and Workshops to support and encourage changes in attitudes and behaviours pertaining to food, eating and health.
- Sessions for Children, Parents/ Guardians/ Carers, Elderly.
- Community Fridge run weekly with free fresh vegetables and healthy recipe ideas

Aim

Access to growing food growing projects for all ages and abilities

Activities

- Gardening and Food Growing Sessions with professional gardener alongside Gardening Workshops.
- Sessions for Children, Parents/ Guardians/ Carers, Older People, and mixed age group sessions.
- Delivers learning and practical skills about growing plants and food and understanding food and nutrition.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Aim

Opening exercise and well-being to all ages and abilities

Activities

- Indoor fitness, sports, dance, yoga, palates and mindfulness sessions and workshops for Children, Parents/ Guardians/ Carers, and Older People.
- Delivers learning about fitness, health and wellbeing along with practical sessions and skills.

Aim

Access to green space for all

Activities

- Sessions on urban biodiversity and conservation
- Improving accessibility to rewilding/ re-naturing areas for those with limited mobility
- Education and community sessions on nature conservation, re-cycling, composting, invertebrate and wildflower identification

FINANCIAL REVIEW

The charity achieved net income for the year of £1,206 (2021 - £38,074), details of which are shown in the Statement of Financial Activities on page 11. This brings the charity's total funds to £39,280 (2021 - £38,074), £14,460 of which were unrestricted.

Total income for the year was £87,746 (2021 - £50,996). Total expenditure amounted to £86,540 (2021 - £12,922).

Reserves Policy

The charity's reserves policy requires free reserves to cover at least 3 months' of its running costs – calculated at £12,000 at the yearend.

Free reserves of £14,460 are modestly above this level. The Trustees are satisfied that this is a healthy and desirable position to provide a little cushion in these times of uncertain income.

Going Concern

The Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Trustees' responsibilities

Company and Charity Law requires the Trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the Trustees on and signed on its behalf by:

Steve McAllister Fisher
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

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

Disclosures

I understand that 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 SORP FRS102 (effective January 2019), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the extent regulations, but has since been withdrawn.

Charles Ssempijja, FCA

NfP Accountants Ltd
Chartered Accountants
86-90 Paul Street
London
EC2A 4NE

Date:

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM							
Donations and legacies	2	21,577	64,698	86,275	50,996	-	50,996
Earned income		1,471	-	1,471	-	-	-
TOTAL INCOME		23,048	64,698	87,746	50,996	-	50,996
EXPENDITURE ON							
Staff costs							
Gross salaries	4	25,815	14,851	40,666	2,917	-	2,917
Employer NI	4	-	-	-	303	-	303
Consultancy fees		2,977	9,846	12,823	6,059	-	6,059
Project costs							
Project tools, equipment, and cutlery		4,462	5,587	10,049	1,109	-	1,109
Food and groceries		-	2,143	2,143	-	-	-
Compost, plants, and seeds		-	739	739	-	-	-
Grounds maintenance		600	1,080	1,680	-	-	-
Running costs							
Insurance		260	1,251	1,511	871	-	871
Utilities		5,700	3,334	9,034	-	-	-
Staff and volunteer training		-	510	510	-	-	-
Health and safety		-	537	537	-	-	-
Independent examination fees		840	-	840	600	-	600
Rent, rates and Insurance		-	-	-	43	-	43
Repairs and maintenance		6,000	-	6,000	-	-	-
Legal and professional fees		-	-	-	1,020	-	1,020
Sundry expenses		8	-	8	-	-	-
TOTAL EXPENDITURE		46,662	39,878	86,540	12,922	-	12,922
Net income before transfers		(23,614)	24,820	1,206	38,074	-	38,074
NET MOVEMENT IN FUNDS		(23,614)	24,820	1,206	38,074	-	38,074
TOTAL FUNDS AT 01 APRIL		38,074	-	38,074	-	-	-
TOTAL FUNDS AT 31 MARCH		14,460	24,820	39,280	38,074	-	38,074

All incoming resources and outgoing resources derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
As at 31 March 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Cash at bank and in hand		152,110	146,108
CREDITORS: amounts falling due within one year	3	(112,830)	(108,034)
NET CURRENT ASSETS		39,280	38,074
NET ASSETS		<u><u>£ 39,280</u></u>	<u><u>£ 38,074</u></u>
FUNDS			
Restricted funds	7	24,820	-
General fund (unrestricted)	7	14,460	38,074
TOTAL FUNDS		<u><u>£ 39,280</u></u>	<u><u>£ 38,074</u></u>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102, edition October 2019, effective 01 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the Trustees on and signed on their behalf by:-

Steve McAllister Fisher
Chair

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of the SORP.

The effect of events relating to the year ended 31 March 2022 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2022 and the results for the year ended on that date.

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 SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The CIO is a public benefit entity within the meaning of FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is included in expenditure as part of the gross cost of items. Where VAT is recoverable, expenditure is shown net of this VAT.

Basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

Creditors and provisions

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	<i>Total Funds 2021 £</i>
Hubhub Foundation	-	3,000	3,000	-
Individual giving	-	-	-	1,505
Linden Homes	-	-	-	43,191
London Catalyst	-	5,000	5,000	-
Major donors	-	-	-	6,000
Mayor of London: Grow Back Greener	-	21,156	21,156	-
Metropolitan Public Gardens Association	-	600	600	-
National Lottery	-	9,600	9,600	-
Royal Borough of Greenwich	-	25,342	25,342	-
St. James Church	750	-	750	-
Tallow Chandlers	20,000	-	20,000	-
Other donations	827	-	827	300
	£ 21,577	£ 64,698	£ 86,275	£ 50,996

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	<i>2021 £</i>
Social security and other taxes	4,779	-
Net wages payable	17	-
VAT	107,434	-
Landlord's advance for future repairs (see note below)	-	107,434
Accruals	600	600
	£ 112,830	£ 108,034

During 2020-21, the signed a new property lease for 40 years with Linden Homes (the landlord). As part of the lease agreement, the landlord made a one-off payment of £100,000 to the charity to be used in offset against future repair costs of the building. The charity must return the building in the same condition as it was acquired, and the landlord retains the right to disallow the use of these funds if they consider that supporting documents requested and provided are not satisfactory.

As this is an operating lease (see Note 9 below), and there is no time restriction as to when the charity can use the funds, the amount is shown as a current liability in these accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

4. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	<i>Total Funds 2021 £</i>
Gross pay	40,666	-	40,666	2,917
Employer NI	-	-	-	303
Employer pension	-	-	-	-
	<u>40,666</u>	<u>-</u>	<u>40,666</u>	<u>3,220</u>
Consultancy costs	12,823	-	12,823	6,059
TOTAL STAFF COSTS	<u>£ 53,489</u>	<u>£ Nil</u>	<u>£ 53,489</u>	<u>£ 9,279</u>

The average weekly number of staff in the year (headcount) was 1 (2021 - 0). That key management staff member received total remuneration of £9,279 (2021 - £Nil).

No employees received remuneration in excess of £60,000 (2021 - the same).

5. TRUSTEES

One Trustee was reimbursed out of pocket expenses amounting to £1,020 (2021 - Nil). No Trustees were paid for reimbursed expenses (2021 - the same).

6. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

7. STATEMENT OF FUNDS

	Adjusted Brought Forward £	Incoming Resources £	Resources Expended £	Transfers & Gains / Losses £	Carried Forward £
2022					
Restricted funds:					
London Catalyst	-	5,000	(1,325)	-	3,675
Grow Back Greener Mayor of London	-	21,156	(8,540)	-	12,616
Hubhub Foundation	-	3,000	(35)	-	2,965
Metropolitan Public Gardens Association	-	600	(595)	-	5
National Lottery Climate Community	-	9,600	(685)	-	8,915
RBG Together for Winter	-	5,392	(5,392)	-	-
RGB Holiday Food and Fun Programme Summer	-	13,875	(13,855)	-	20
RGB Holiday Food and Fun Programme Winter	-	6,075	(6,075)	-	-
Young Greenwich	-	-	(3,376)	-	(3,376)
Total restricted funds	-	64,698	(39,878)	-	24,820
Unrestricted fund	38,074	23,048	(46,662)	-	14,460
Total funds	£ 38,074	£ 87,746	£ (86,540)	£ Nil	£ 39,280
2021					
Restricted funds	-	-	-	-	-
Unrestricted fund	-	50,996	(12,922)	-	38,074
Total funds	£ Nil	£ 50,996	£ (12,922)	£ Nil	£ 38,074

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	<i>Total Funds 2021 £</i>
2022				
Current assets	127,290	24,820	152,110	146,108
Creditors due within one year	(112,830)	-	(112,830)	(108,034)
	<u>£ 14,460</u>	<u>£ 24,820</u>	<u>£ 39,280</u>	<u>£ 38,074</u>
<i>2021</i>				
<i>Current assets</i>	146,108	-	146,108	
<i>Creditors due within one year</i>	(108,034)	-	(108,034)	
	<u>£ 38,074</u>	<u>£ Nil</u>	<u>£ 38,074</u>	

9. OPERATING LEASE COMMITMENTS

During 2020-21, the charity entered a 40 year property lease with Linden Homes. Under the lease, the charity is required to pay a peppercorn rent, and can serve notice of termination of the lease at any time without penalties. The landlord cannot serve notice of termination of the lease during the lease term.

In addition, under the terms of the lease, the landlord has made a one-off payment of £100,000 to the charity, as an advance payment in lieu of covering any future repair costs. At the end of the lease term, the charity must return the premises in the same condition as at the start of the lease.

While the lease transfers some rights and obligations ownership, the landlord retains full ownership of the premises, and retains the right to inspect the premises and any supporting documents in relation to repair costs charged to the £100,000 advance. In substance, the rights and obligations of ownership have not been transferred. Therefore the lease is treated as an operating lease in these accounts.

Because the landlord retains the right to inspect supporting documents in relation to any repair costs that are charged to the £100k advance money, and can reject expenses that they consider unsatisfactory, this amount is recorded as an advance in creditors. The amount will be released into income when all conditions of any chargeable repair costs have been met.

10. OTHER LEGAL INFORMATION

Roots4Life is a charitable incorporated organisation, registered with the Charity Commission in England and Wales, registration number 1165003. Its registered office address is Bardhill Centre, Footscray Road, New Eltham, SE9 2EL. The accounts are presented in GBP rounded to £1.

ROOTS4LIFE

England & Wales - Charity number 1165003

Accounts

ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ROOTS4LIFE
(Registered charity no. 1165003)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2021

CONTENTS

	Page
Legal and administrative information	1
Trustees' annual report	2
Independent Examiner's report	7
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11

ROOTS4LIFE

(Registered Charitable Incorporated Organisation (CIO) no. 1165003)

REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 March 2021

Trustees Tim Baker (appointed 17 October 2020)
Sarah Green (appointed 17 October 2020)
David Gardner
Steven James McAllister Fisher
John Kenneth Baker

Charity reg. no. 1165003

Registered office Bardhill Centre
Footscray Road
New Eltham
SE9 2EL

Independent examiner Charles Ssempijja, FCA
NFP Accountants Ltd
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Bankers Natwest Bank
Eltham branch
65 Eltham High Street
London
SE9 2EL

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

The Trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements of the charity for the year ended 31 March 2021. This Trustees' Annual Report is also the director's report for company law purposes. The Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of this SORP.

The reference and administrative details on page 1 form part of the Trustees' Annual Report.

Structure, Governance and Management

Structure and governing document

Roots4Life is a Charitable Incorporated Organisation (CIO). It is governed by a Constitution, dated 25 September 2015, and was registered at the Charity Commission on 30 December 2015. The Charity Registration number is 1165003.

Appointment of Trustees

Trustees are elected and co-opted under the terms of the governing document. Regular reviews are held to identify any expertise gaps within the Board of Trustees and appointments are made where required to strengthen the Board of Trustees, subject to all Trustees' approval.

When it is necessary to appoint new Trustees, due to either a Trustee stepping down or a gap of expertise in the Board being identified, recruitment begins through the networks of the Board and staff. Applicants' details are reviewed by Trustees, and selected applicants invited to observe a meeting and to attend an interview with the Chair of Trustees with at least one other Trustee. Upon a successful interview, the successful applicant is invited join the Trustee Board.

Trustee induction and training

New trustees attend meetings and are familiarised with how the activities are designed to deliver charity's aims and objectives. They are termed Trainee Trustees until they are formally appointed by the board.

Public benefit

In undertaking their duties, the trustees have had due regard to the charity commission's guidance on public benefit.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

Organisational structure and decision making

Roots4Life is managed by a dedicated work-force who develop our education and environment activities. The key management personnel of the charity report directly to the board of Trustees. On 1 April 2021 Sophie Amos was appointed Manager. During April 2020 until December 2020 Isobel Bristol was acting as a consultant managing emergency food delivery for those in need during the first lock down in the UK for the Covid Pandemic in April 2020.

Trustees would like to record a note of thanks to Isobel Bristol for her outstanding contribution to ensure disadvantaged and vulnerable households received emergency food provision during the first UK wide lockdown in April 2020.

Trustees and other related party relationships

The trustees consider that the members of the board are the primary related parties of the charity. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or staff of the charity and a contractor, supplier or customer to the charity must be disclosed to the full Board of Trustees. In the current year no such related party transactions were reported.

The trustees have identified no other related party relationships or transactions to report in the current year.

Pay policy for senior management personnel

The administrator's pay is reviewed at intervals. Remuneration is benchmarked against the range paid for similar roles with similar levels of experience.

Risk Management

The Board of Trustees fully accepts its responsibilities for ensuring that the major risks to which the Charity is exposed are identified, and that there are systems and procedures in place to mitigate those risks.

For this reporting period, there are no serious incidents to report.

Objectives and activities

Purposes and principal activities

The charity's objective is the advancement of education for the benefit of the public, including through vocational training, in the areas of: land cultivation and food production, cookery, preparation and processing of food, catering, food service and distribution, healthy eating, and other directly associated areas.

The provision and maintenance of a garden for the use and benefit of the inhabitants of the london boroughs of greenwich, lewisham, southwark and bexley and visitors to the area (the beneficiaries) in the interests of social welfare and with the objects of improving the conditions of life for, and advancing the education of, the said beneficiaries.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

Theory of change

Our theory of change is based on the following observations:

- Health status in early life set the route into adult life;
- Children who are obese are five times more likely to become obese as an adult;
- Issues associated with obesity including hypertension, hyperlipidaemia, type 2 diabetes, musculoskeletal pain and poor mental health;
- In London 1:5 of the population have access to a garden or outdoor space and allotments are overtly subscribed and growing food can be initially expensive with tools and equipment;
- Access to food growing projects in urban areas is limited and food banks rarely provide fresh fruit and vegetables, let alone organic produce;
- Obesity is a significant factor in the likelihood that someone will be severely affected by COVID-19.

Achievements and performance

Roots4Life is a new charity set up to address the physical and mental health challenges that come with malnutrition, obesity and social isolation. Operating from the Baker Centre, a new community hub and 8.6-acre site in New Eltham, Royal Borough of Greenwich in London, our goal is to ensure access to a healthy life is a right for all: equipping people with the skills they need to live a healthier lifestyle, empowering them to shift from bad habits.

Our new community hub is a purpose-built centre that has a main hall, café, changing rooms, a reception, professionally installed catering and kitchen facilities, and parking. The outdoor space measures 8.6 acres with a secure fence boundary and includes raised beds for vegetable growing, garden, wetland area, orchard and grass amphitheatre.

To date we have welcome over 1,000 visitors since officially opening in July 2021 including over 400 schoolchildren for food, exercise and nutrition sessions, over 70 places for our holiday activities as well as Levi Roots opening our centre in July 2021.

With this site, Roots4Life has a unique opportunity to help to combat some of the country's biggest health crises from malnutrition, including obesity to loneliness. As the centre is home to a teaching kitchen, and a garden we can help people to access and grow their own produce, and then show them how to use it. A by-product of these activities would be time spent outside (recommended 20 minutes a day outside minimum said to benefit mental health), and with other people (loneliness said to be as dangerous as 15 cigarettes a day). We are ambitious about our aims for the local area but also believe our model has the potential to scale-up to be replicated nationally.

During April 2020 – to December 2020, Roots4Life provided over 2,000 meals to families and individuals in need of emergency food provision across Greenwich during the first UK nationwide lockdown and afterwards as a result of the Coronavirus Pandemic.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

In December 2020 Vistry Homes formally handed over the keys to the new purpose build community hub and centre at 245 Footscray Road, New Eltham, Greenwich, London. The site has 8.6 acres of outdoor space with a secure boundary that has raised beds for vegetable growing, garden and wetland area, wildlife pond, an orchard and a grass amphitheatre. Roots4Life has a 40 year lease on the site to use for the above charitable objectives.

Roots4Life Trustees, staff and volunteers would like to express their thanks to Vistry Homes for the use of the building and site to achieve Roots4Life charitable objectives.

Financial review

The charity achieved net income for the year of £38,074 (2020 - the charity was dormant), details of which are shown in the Statement of Financial Activities on page 9. This brings the charity's total funds to £38,074 (2020 - Nil), all of which were unrestricted.

Total income for the year was £50,996 (2020 - Nil). Total expenditure amounted to £12,922 (2020 - Nil).

Reserves Policy

The charity's reserves policy requires free reserves to cover at least 3 months' of its running costs – calculated at £12,000 at the yearend.

Free reserves of £45,508 are above this level. Due to the Coronavirus Pandemic and a UK Government lock-down, Roots4Life was unable to open to the public until April 2020 which meant no activities took place on site from receiving the keys in December 2020 until April 2021. This meant that Roots4Life had a surplus at the end of the financial year on 31 March 2021 which is held for future charitable activities per our charitable objectives when UK Government restrictions on community venues be able to open outside and inside and group meeting number restriction numbers were lifted.

Going Concern

The Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

Trustees' responsibilities

Company and Charity Law requires the Trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the Trustees on **1 February 2022** and signed on its behalf by:

SM Fisher

Steve McAllister Fisher
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

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

Disclosures

I understand that 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 SORP FRS102 (effective January 2019), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the extent regulations, but has since been withdrawn.

Charles Ssempijja, FCA

NfP Accountants Ltd
Chartered Accountants
86-90 Paul Street
London
EC2A 4NE

Date:

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM							
Donations and legacies	2	50,996	-	50,996	-	-	-
TOTAL INCOME		50,996	-	50,996	-	-	-
EXPENDITURE ON							
Staff costs							
Gross salaries	4	2,917	-	2,917	-	-	-
Employer NI	4	303	-	303	-	-	-
Consultancy fees		6,059	-	6,059	-	-	-
Other activity costs		1,109	-	1,109	-	-	-
Rent, rates and Insurance		43	-	43	-	-	-
Legal and professional fees		1,020	-	1,020	-	-	-
Insurance		871	-	871	-	-	-
Independent examination fees		600	-	600	-	-	-
TOTAL EXPENDITURE		12,922	-	12,922	-	-	-
Net income before transfers		38,074	-	38,074	-	-	-
NET MOVEMENT IN FUNDS		38,074	-	38,074	-	-	-
TOTAL FUNDS AT 01 APRIL		-	-	-	-	-	-
TOTAL FUNDS AT 31 MARCH		38,074	-	38,074	-	-	-

All incoming resources and outgoing resources derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
As at 31 March 2021

	Notes	£	2021 £	£	2020 £
CURRENT ASSETS					
Cash at bank and in hand			146,108		-
CREDITORS: amounts falling due within one year	3		(108,034)		-
NET CURRENT ASSETS			38,074		-
NET ASSETS		£	38,074	£	<i>Nil</i>
FUNDS					
General fund (unrestricted)	7		38,074		-
TOTAL FUNDS		£	38,074	£	<i>Nil</i>

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102, edition October 2019, effective 01 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the Trustees on and signed on their behalf by:-

Steve McAllister Fisher
Chair

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of the SORP.

The effect of events relating to the year ended 31 March 2021 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2021 and the results for the year ended on that date.

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 SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The CIO is a public benefit entity within the meaning of FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is included in expenditure as part of the gross cost of items. Where VAT is recoverable, expenditure is shown net of this VAT.

Basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

Creditors and provisions

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

2. DONATIONS AND LEGACIES	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
Linden Homes	43,191	-	43,191	-
Major donors	6,000	-	6,000	-
Individual giving	1,505	-	1,505	-
Other donations	300	-	300	-
	<u>£ 50,996</u>	<u>£ Nil</u>	<u>£ 50,996</u>	<u>£ Nil</u>

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	<i>2020 £</i>
Landlord's advance for future repairs (see note below)	107,434	-
Accruals	600	-
	<u>£ 108,034</u>	<u>£ Nil</u>

During 2020-21, the signed a new property lease for 40 years with Linden Homes (the landlord). As part of the lease agreement, the landlord made a one-off payment of £100,000 to the charity to be used in offset against future repair costs of the building. The charity must return the building in the same condition as it was acquired, and the landlord retains the right to disallow the use of these funds if they consider that supporting documents requested and provided are not satisfactory.

As this is an operating lease (see Note 9 below), and there is no time restriction as to when the charity can use the funds, the amount is shown as a current liability in these accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

4. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
Gross pay	2,917	-	2,917	-
Employer NI	303	-	303	-
Employer pension	-	-	-	-
	<u>3,220</u>	<u>-</u>	<u>3,220</u>	<u>-</u>
Consultancy costs	6,059	-	6,059	-
TOTAL STAFF COSTS	<u>£ 9,279</u>	<u>£ Nil</u>	<u>£ 9,279</u>	<u>£ Nil</u>

The average weekly number of staff in the year (headcount) was 1 (2020 - 0). That key management staff member received total remuneration of £9,279 (2020 - £Nil).

No employees received remuneration in excess of £60,000 (2020 - the same).

5. TRUSTEES

One Trustee was reimbursed out of pocket expenses amounting to £1,020 (2020 - Nil). No Trustees were paid for reimbursed expenses (2020 - the same).

6. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7. STATEMENT OF FUNDS

	Adjusted Brought Forward £	Incoming Resources £	Resources Expended £	Transfers & Gains / Losses £	Carried Forward £
2021					
Unrestricted fund	-	50,996	(12,922)	-	38,074
Total funds	<u>£ Nil</u>	<u>£ 50,996</u>	<u>£ (12,922)</u>	<u>£ Nil</u>	<u>£ 38,074</u>

2020

The CIO was dormant the previous financial year, therefore there are no comparatives to report.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
2021				
Current assets	146,108	-	146,108	-
Creditors due within one year	(108,034)	-	(108,034)	-
	<u>£ 38,074</u>	<u>£ Nil</u>	<u>£ 38,074</u>	<u>£ Nil</u>

2020

The CIO was dormant the previous financial year, therefore there are no comparatives to report.

9. OPERATING LEASE COMMITMENTS

During 2020-21, the charity entered a 40 year property lease with Linden Homes. Under the lease, the charity is required to pay a peppercorn rent, and can serve notice of termination of the lease at any time without penalties. The landlord cannot serve notice of termination of the lease during the lease term.

In addition, under the terms of the lease, the landlord has made a one-off payment of £100,000 to the charity, as an advance payment in lieu of covering any future repair costs. At the end of the lease term, the charity must return the premises in the same condition as at the start of the lease.

While the lease transfers some rights and obligations ownership, the landlord retains full ownership of the premises, and retains the right to inspect the premises and any supporting documents in relation to repair costs charged to the £100,000 advance. In substance, the rights and obligations of ownership have not been transferred. Therefore the lease is treated as an operating lease in these accounts.

Because the landlord retains the right to inspect supporting documents in relation to any repair costs that are charged to the £100k advance money, and can reject expenses that they consider unsatisfactory, this amount is recorded as an advance in creditors. The amount will be released into income when all conditions of any chargeable repair costs have been met.

10. OTHER LEGAL INFORMATION

Roots4Life is a charitable incorporated organisation, registered with the Charity Commission in England and Wales, registration number 1165003. Its registered office address is Bardhill Centre, Footscray Road, New Eltham, SE9 2EL. The accounts are presented in GBP rounded to £1.