

ROOTS OF EMPATHY UK

England & Wales · Charity number 1170754

Details

Status Registered

Legal form CIO

Registered 2016-12-14

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

Contact

Address Roots of Empathy UK
Based at: Oxford House
Derbyshire Street
London
E2 6HG

Phone 447555938624

Email bkatz@rootsofempathy.org

Website www.rootsofempathy.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROMOTE CIVIC RESPONSIBILITY AND GOOD CITIZENSHIP AND ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR (BUT WITHOUT LIMITATION) BY TEACHING AND ENCOURAGING EMPATHY, MUTUAL RESPECT AND EMOTIONAL LITERACY AMONGST CHILDREN.

Activities: Roots of Empathy UK delivers an evidence-based classroom programme to children in primary school that has shown significant effect in reducing levels of aggression and bullying among children while raising social/emotional competence and increasing empathy. Through participation in the program, students get a deeper understanding of themselves and others building inclusion.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£266,261	£259,548	-	-
2023-08-31	£155,369	£216,736	-	-
2022-08-31	£202,637	£149,326	-	-
2021-08-31	£282,334	£209,537	-	-
2020-08-31	£282,334	£209,537	-	-

Trustees

Name	Role	Appointed
MARY PATRICIA GORDON C.M, O.N.L	Chair	2016-12-14
ASHLEY WALTER JOHN PRIME		2016-12-14
DOROTHEA GLENYS THORNTON		2018-05-12
Dr Elizabeth Gregory		2018-05-12

ROOTS OF EMPATHY UK

England & Wales - Charity number 1170754

Accounts

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report together with the financial statements for the year ended 31 August 2024.

Structure, governance and management

Roots of Empathy UK is registered with the Charity Commission (No. 1170754) and is constituted as a Charitable Incorporated Organisation (CIO number CE009389). The Charity operates in the UK and Ireland.

It is governed by the Constitution of a Charitable Incorporated Organisation.

Please refer to the Company Information page for the registration numbers, address of the principal office and the names of the Trustees who served during the year.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Charity is grateful for the ongoing support of Roots of Empathy (Canada) with which it has common Trustees.

Trustee selection methods

Trustees are appointed by the Trustees of the CIO.

Objectives and activities

The Objectives of the CIO are to promote civic responsibility and good citizenship, and advance education for the public benefit, in particular (but without limitation) by teaching and encouraging empathy, mutual respect and emotional literacy amongst children.

Roots of Empathy UK delivers an evidence-based classroom programme to children in primary school, that has shown significant effect in reducing levels of aggression and bullying among children while raising social/emotional competence and increasing empathy. Trained Roots of Empathy Instructors visit the classroom 27 times during the school year, using a specialized, age-appropriate curriculum with lesson plans for each visit. At the heart of the programme is a neighbourhood infant and parent who visit the class 9 times over the school year. The instructor coaches the students to observe the baby's development and label the baby's feelings. In this experiential learning, the baby is the teacher and a catalyst that the instructor uses to help children identify and reflect on their own feelings and the feelings of others.

Through their participation in the programme, students gain a deeper understanding of their own emotions as well as the emotions of their classmates. This deeper understanding results in empathy which makes them more inclined to build bridges in relationships that increase inclusion and accept differences.

The main goals of our programmes are:

- To foster the development of empathy
- To develop emotional literacy
- To reduce levels of bullying, aggression and violence, and promote children's pro-social behaviours
- To increase knowledge of human development, learning, and infant safety
- To prepare students for responsible citizenship and responsive parenting
- To support children's mental health and wellbeing

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities (continued)

Although a programme for all children, the Roots of Empathy programme has been recognised as having a particular meaning for children living in deprivation, or those who have faced considerable struggles due to family circumstance. This is a matter of priority for the organisation. The Trustees use the following criteria to decide who the organisation benefits and the work it does:

- a) Assessment of the need in a community for Roots of Empathy programmes – based on levels of poverty, academic declines and levels of violence
- b) The funding available to support the delivery of the programme (short and long term)
- c) Once a programme is established, the Trustees review the achievements against goals for the number of programmes delivered, number of children reached, number of new Instructors trained, number of returning Instructors to sustain the programme, and the assessment of the impact the programme has had on children as evidenced in the Annual Programme Evaluation (APE) Report.

Achievements and performance

Summary

The year 2023-2024 for Roots of Empathy (ROE) in the UK was certainly a test of our perseverance. Our research partnership with the Youth Endowment Fund (YEF) was the central piece of our work. We had pressure to deliver unrealistic numbers of schools for the Nurturing Empathy Before Transition (NEBT) research. Unfortunately, this potentially wonderful RCT got underway just as the pandemic did. However, there was no appetite to stop the study because of the constraints of the pandemic. Trustees were extremely supportive in meeting with both YEF staff and Sheffield Hallam University (SHU) researchers to encourage them to reduce the number of schools required for both the programme implementation and control. The entire year was coloured by the pressure to gain and attain both Instructors and schools for the study. Both YEF and SHU experienced almost 100% turnover of their staff, making it challenging for ROE to move from study cohort 1 to cohort 2, as the staff in cohort 2 had no background. ROE worried this would show the programme in a poor light, as the instructors were not certified Instructors in their first year of delivering the programme. This is not something we have ever done; every other study has only included certified Instructors.

SHU expected our staff to initially bring the schools on, and then support the collection of information, neither of which have ever been the case in any of the other RCTs that we have participated in. Another confounding factor in the study was the requirement that all Instructors must be school based. Given the dramatic shortage of staff, the dysfunction, and pressure cooker circumstances in schools, this was a far from optimal decision and one that ROE recommended against. ROE typically has a mix of school-based and community-based Instructors. This has been a winning approach over many decades.

It was unfortunate that schools felt that ROE had brought them a lot of hassle, because as we learned from the senior researcher in cohort 2, the design of the school part of the research was more rigorous than he had ever seen. So unfortunately, the beautiful relationship that we have always enjoyed with schools was tarnished by the frustration of head teachers having to deliver reports, which they were too stressed and overworked to complete. The dropout rate of our programme was outrageous, yet many school-based Instructors soldiered on through their own personal stress and delivered the programme as expected to the children. We often heard that it was the only bright spark in their week.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance (continued)

In June, ROE Trustee Graham Allen and Trustee Baroness Glenys Thornton joined Trustee Mary Gordon and ROE international staff representative Sheri Fogarty at an exciting meeting with Christian Guy of the Royal Foundation. We look forward to having Christian visit a program in Lewisham as he said he would like to.

Later that month, Mary Gordon and Sheri Fogarty were pleased to be invited to, and attend a Measuring Impact event in the House of Commons, which had a warm welcome from Jon Yates, Executive Director of YEF.

Roots of Empathy scaled its programmes over a wider swath of geography, simply because YEF could not engage schools in concentrated areas, due to stress-induced resistance. This scatter gun approach created a great deal of additional work for ROE staff, as visiting the schools for mentoring and bringing Instructors together for their training took additional time and resources, and was outside our way of scaling. Programmes which exist in isolation, without contact with other schools who are hosting the programme, typically fade in two years. So not only was this an expensive way for ROE to scale, but also doomed. Going ahead, we will continue to pay to try to maintain ROE classes which are isolated.

England and Wales Operations

Katie Cohen, who was our UK Manager for 8 years, was terminated in June 2024. We negotiated a termination agreement through our lawyers, Shakespeare Martineau for Katie Cohen, effective June 21st, 2024. A small severance was agreed upon between Katie Cohen and our lawyers.

Our two competent and energetic staffers, Lara Berisa, Programme Coordinator, based out of our London office, and Rachel Smith, Programme Manager/Mentor based in Wales, were invaluable in their commitment as they carried on effectively in the wake of Katie Cohen's departure from ROE as UK Manager. Sheri Fogarty, International Liaison, spent significant time supporting the staff and communicating with head teachers and exploring interest from various groups across England and Wales. Several training courses took place in both England and Wales, in order to provide the numbers of programs for the YEF study. YEF provided the funding to support the staff and cover training costs, so their support was indeed helpful, but the direction in which it took the organisation was unhelpful.

ROE continued to support some Seeds of Empathy programmes in childcare centres in Wales. This is unrelated to the YEF study. Staff from Canada provided several training courses and professional development workshops to entire childcare centres, while providing specialized training to select staff members.

Collaborative Partnerships

Collaboration has been instrumental in our success during this period. We are grateful for the invaluable partnerships forged with schools, educators and a number of Local Authorities.

We are in discussion regarding training Trauma Informed Practitioners who work with SEND (Special Educational Needs & Disabilities) in Plymouth.

We have interest from ELSA (Emotional Literacy Support Assistants) who work in schools across the UK. The idea is that we would train their staff to deliver the Roots of Empathy programme.

We continue to have support from Local Authorities including Newport, Caerphilly, Lewisham, Torfaen, and Gwent.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Resilience and Adaptability

Despite ongoing challenges and uncertainties, the UK team supported by Mentors and Trainers from ROE International were committed to delivering high quality programming. Unfortunately, we were unable to train local Mentors because the instructors in England and Wales were mainly pulled from the NEBT research, which mandated that all Instructors be school-based. Because they were school-based, they didn't have the flexibility to mentor. This has continued to erode our ability to be financially sustainable, because in order to provide programme support and implementation integrity to all classes, it was necessary to fly Mentors and Trainers from other countries without the budget to support it.

Enhanced Educational Impact

Mary Gordon has been involved in a number of keynote addresses and high-level consultations in the UK and internationally, that help Roots of Empathy in the UK.

An outstanding event which helped ROE UK gain credibility with educators was inviting Mary Gordon to give the opening keynote in Helsinki as a Hall of Fame Awardee from the Education Charity, HundrED.

Youth Endowment Fund (YEF)

The Nurturing Empathy Before Transition (NEBT) project has been the primary focus of Roots of Empathy UK over the past two years, representing a significant endeavor for the organisation. With ambitious recruitment targets in sight, the project has consumed much of the UK team's resources, and has pulled heavily on the ROE International office. As of this report, Year 2 of the NEBT evaluation of the programme has been completed.

At the stage of the research design, SHU persisted with the RCT research plan with a sample size of 140 schools (4,200 pupils) across two years (2022-23, 2023-24), consisting of 70 schools in the control group and 70 in the intervention group. However, due to the challenges mentioned previously, the SHU plan was not achievable, and they settled for 87 schools in total.

Looking Ahead

We are moving past the unfortunate timing of the research partnership with YEF and Sheffield Hallam. We were honoured to have been chosen as one of a small number of programmes to investigate for their impact on reducing knife violence in 18-24-year-olds. As did all programmes and organisations during this pandemic period, Roots of Empathy was challenged to be resilient in the face of multiple adversities and challenges to how we typically deliver our programmes. We shared our more painful learning experiences with colleagues, to ensure that the collective experience of charities in the UK benefits from our non-judgemental sharing of difficulties. As demonstrated, we have been team players, making friends and seeing new partnerships blooming, ultimately leading to invitations to join new teams in 2024-2025.

Financial review

During the year we received income totaling £266,261 (2023: £155,369) and spent a total of £259,549 (2023: £216,723). The charity made an overall surplus in relation to unrestricted funds of £5,648 (2023: deficit of £38,523) and made a surplus in relation to restricted funds of £1,065 (2023: deficit £22,844), resulting in an overall surplus for the year of £6,713 (2023: deficit of £61,367).

In practice, through the approval of the budget, the Trustees have an annual financial goal to balance the budget, and in the long term achieve a sustainable organisation.

ROOTS OF EMPATHY UK

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

Reserves policy

Roots of Empathy UK does not at this time, have a formal policy on the level of Reserves. However, an amount of £12,500 was established as a cash reserve at the outset.

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Observe the methods and principles in the Charities SORP
- select suitable accounting policies and then apply them consistently;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of Trustees and signed on its behalf.

Mary Gordon

Mary Gordon
Chair, Roots of Empathy UK Board
Founder/President Roots of Empathy
Date: 8/7/2025

Charity number: 1170754
CIO number: CE009389

ROOTS OF EMPATHY UK

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

ROOTS OF EMPATHY UK

CHARITY INFORMATION

Charity number	1170754
CIO number	CE009389
Trustees	Ms Mary Patricia Gordon – Chair Mr Graham Allen Mr Ashley Walter John Prime Dr Elizabeth Gregory Baroness Glenys Thornton Mr David Hunt
Registered office	Oxford House Derbyshire Street London E2 6HG
Independent examiner	Grant Thornton UK LLP 4th Floor Victoria House 199 Avebury Boulevard Milton Keynes MK9 1AU

ROOTS OF EMPATHY UK

CONTENTS

	PAGE
Trustees' Report	1 – 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 – 17

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Approved by the board of Trustees and signed on its behalf.

Mary Gordon

Mary Gordon
Chair, Roots of Empathy UK Board
Founder/President Roots of Empathy
Date: 8/7/2025



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

I report to the charity trustees on my examination of the accounts of Roots of Empathy UK ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matter has come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

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

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

Our report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. Our work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our work or for the independent examiner's report, or for the opinions we have formed.

A handwritten signature in blue ink that reads "Chris Bagnall".

Christopher Bagnall FCA
ICAEW
Grant Thornton UK LLP
Chartered Accountants
Milton Keynes
Date: 8/7/2025

ROOTS OF EMPATHY UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Incoming resources from:							
Donations and legacies	2	15,191	230,840	246,031	6,500	23,150	29,650
Charitable activities	2	-	19,783	19,783	30,900	94,277	125,177
Investments – bank interest		447	-	447	542	-	542
Total incoming resources		15,638	250,623	266,261	37,942	117,427	155,369
Resources expended							
Raising funds	3	(827)	(30,650)	(31,477)	(11,268)	(16,695)	(27,963)
Charitable activities	3	(9,163)	(218,908)	(228,071)	(65,197)	(123,576)	(188,773)
Total resources expended		(9,990)	(249,558)	(259,548)	(76,465)	(140,271)	(216,736)
Net incoming/(outgoing) resources and movements in funds		5,648	1,065	6,713	(38,523)	(22,844)	(61,367)
Total funds brought forward	12	55,082	32,300	87,382	93,605	55,144	148,749
Total funds carried forward	12	60,730	33,365	94,095	55,082	32,300	87,382

There are no recognised gains or losses other than those included above. The results above relate to continuing activities.

ROOTS OF EMPATHY UK

BALANCE SHEET AS AT 31 AUGUST 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	5	5,588	-	5,588	2,531	-	2,531
Current assets							
Debtors	6	3,824	3,451	7,275	-	2,253	2,253
Cash at bank and in hand		142,288	30,664	172,952	112,197	90,770	202,967
Total current assets		146,112	34,115	180,227	112,197	93,023	205,220
Creditors: amounts falling due within one year	7	(90,970)	(750)	(91,720)	(59,646)	(60,723)	(120,369)
Net current assets		55,142	33,365	88,507	52,551	32,300	84,851
Net assets		60,730	33,365	94,095	55,082	32,300	87,382
Funds of the charity							
Unrestricted funds	12	60,730	-	60,730	55,082	-	55,082
Restricted funds	12	-	33,365	33,365	-	32,300	32,300
Total funds		60,730	33,365	94,095	55,082	32,300	87,382

The financial statements were approved by the Trustees and authorized for issue and signed on its behalf.

Mary Gordon

Mary Gordon – Chair, Board of Trust

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1 Accounting Policies**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Charities Act 2011.

Please refer to the Company Information page for the registration numbers, address of the principal office and the names of the Trustees who served during the year. The financial statements have been prepared on an accrual's basis.

1.2 Incoming resources**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees believe it is probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Investment income

Investment income is accounted for when receivable.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1 Accounting Policies (continued)**1.3 Expenditure****Raising funds**

Expenditure incurred directly in the effort to generate funds which are then applied to the charity's work.

Charitable activities

Expenditure incurred directly in the fulfilment of the charity's objectives.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended.

Depreciation on computer equipment is provided for at 3 years straight line on cost, in order to write each asset off over its estimated useful life. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to profit or loss.

1.5 Debtors

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

1.6 Cash at bank and in hand

Cash at bank and 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.

1.7 Foreign currency translation

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

The functional and presentation currency of the charity is that of pound sterling (£).

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1 Accounting Policies (continued)**1.8 Creditors**

Creditors 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 are recognised at their settlement amount after allowing for any trade discounts due.

1.9 Going concern

The Charity is reliant on the continued support from Roots of Empathy (Canada) and on the basis of this support and the ongoing activities of the Charity, are of the opinion that it is appropriate to prepare the financial statements on a going concern basis.

1.10 Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

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

1.13 Defined contribution pension plan

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations.

The contributions are recognised as an expense in the statement of financial activities when they fall due. Amounts not paid are shown in creditors as a liability in the balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.11 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial activities when the Charity has fulfilled criteria for its recognition.

1.12 Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and trade and other creditors.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

2 Analysis of incoming resources

	Unrestricted £	Restricted £	2024 £	2023 £
Donations and legacies				
Grants from foundations	-	230,654	230,654	29,650
Government grants	11,367	186	11,553	-
Individual and corporate contribution	3,824	-	3,824	-
	<u>15,191</u>	<u>230,840</u>	<u>246,031</u>	<u>29,650</u>
Incoming resources from charitable activities				
Contributions from Participating Schools	-	19,783	19,783	4,275
Other charitable activities	-	-	-	120,902
	<u>-</u>	<u>19,783</u>	<u>19,783</u>	<u>125,177</u>

3 Analysis of resources expended

	Unrestricted £	Restricted £	2024 £	2023 £
Raising funds				
Travel and expenses related to Fund Development	-	9,079	9,079	4,807
Marketing and promotion	568	5,440	6,008	8,094
Rent and occupancy costs	-	4,932	4,932	4,680
Support costs (see note 4)	259	11,199	11,458	10,382
	<u>827</u>	<u>30,650</u>	<u>31,477</u>	<u>27,963</u>
Charitable activities				
Training of new instructors	2,974	40,121	43,095	38,043
Program curriculum and learning materials	50	17,834	17,884	14,032
Ongoing support and maintenance of Programs & Professional Development for Certified Instructors	1,888	15,303	17,191	16,635
Local program management	548	3,671	4,219	6,202
Instructor travel expense	-	23,318	23,318	14,802
Legal and professional	-	14,826	14,826	3,212
Accountancy costs	1,368	3,048	4,416	2,160
Recruitment costs	-	-	-	245
Support costs (see note 4)	2,335	100,787	103,122	93,442
	<u>9,163</u>	<u>218,908</u>	<u>228,071</u>	<u>188,773</u>
Total	<u>9,990</u>	<u>249,558</u>	<u>259,548</u>	<u>216,736</u>

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

4 Support costs

	Unrestricted funds £	Restricted funds £	Total costs 2024 £	Total costs 2023 £
Support cost type				
General management and oversight	7,869	102,346	110,215	102,529
Administrative expenses	(5,275)	9,640	4,365	1,295
Total	<u>2,594</u>	<u>111,986</u>	<u>114,580</u>	<u>103,824</u>

Fees totalling £2,600 + VAT (2023: £1,975 + VAT) were incurred in relation to the independent examination and fees totalling £1,250 + VAT (2023: £600 + VAT) were incurred in relation to assurance services for the year ended 31 August 2024.

Support costs are allocated apportioned on a 10/90% basis split between raising funds and charitable activities respectively.

5 Tangible fixed assets

	Computer equipment £
Cost brought forward	3,796
Additions	<u>6,234</u>
At 31 August 2024	<u>10,030</u>
Depreciation brought forward	1,265
Charge for year	<u>3,177</u>
At 31 August 2024	<u>4,442</u>
Net book value	
At 31 August 2024	<u><u>5,588</u></u>
At 31 August 2023	<u><u>2,531</u></u>

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

6 Debtors

	2024	2023
	£	£
Amounts falling due within one year		
Trade debtors	6,674	144
Prepayments and accrued income	601	2,109
	<u>7,275</u>	<u>2,253</u>

7 Creditors

	2024	2023
	£	£
Amounts falling due within one year		
Trade creditors	428	-
Amounts due to Roots of Empathy Canada	69,372	25,685
Other creditors	-	409
Accruals and deferred income	21,920	94,275
	<u>91,720</u>	<u>120,369</u>

Deferred income as at 31 August 2024 amounts to £18,848 (2023: £90,818) and relates to income received in relation to service level agreements where activities had not been fully completed by the year end. Income released during the year totalled £71,970 (2023: £26,625), and further amounts received of £Nil (2023: £60,723) have been deferred.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

8 Transactions with related parties

Roots of Empathy (Canada) (Charitable No. 89643 4818 RR0001) is registered in Canada and is considered to be the CIO's parent entity, due to its common Trustees.

Roots of Empathy (Canada) is located at 250 Dundas St. W., Suite 802, Ontario, Canada.

The charity's principal purpose is to build caring, peaceful and civil societies through the development of empathy in children and adults.

The parent undertaking is not required to prepare consolidated statutory accounts and therefore these are not publicly available.

Name of the trustee or related party	Relationship to charity	Description of the transactions	2024 £	2023 £
Roots of Empathy (Canada)	Parent charity	Expenses related to the provision of Trainers, Programme Learning Materials and Curriculum, Professional Development and Programme Oversight	43,687	21,119

Included within creditors is £69,372 (2023: £25,685), which is owed to Roots of Empathy Canada.

9 Employees

The average number of employees during the year was 1 (2023: 1). No employees received emoluments exceeding £60,000 per annum (2023: none).

Gross salaries paid during the year totalled £32,819 (2023: £27,702). Social security costs totalled £3,226 (2023: £1,919) and employer pension contributions totalled £787 (2023: £480).

10 Trustees' remuneration

During the year no trustees received remuneration (2023: none). No trustee received any expenses (2023: none).

11 Pension commitments

The charity operates a defined contribution pension scheme. Contributions totalling £Nil (2023: £Nil) were payable to the fund at the reporting date and are included in creditors.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

12 Reconciliation of funds

Analysis of funds split between grant providers

	Brought forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
Restricted				
Youth Endowment	9,413	230,210	(228,776)	10,847
Dulverton	7,644	500	(205)	7,939
Aneurin Bevan – Seeds of Empathy	14,556	630	(186)	15,000
Caerphilly Health Council	440	5,332	(5,560)	212
Blaenau Gwent Borough	147	500	(518)	129
Monmouthshire Borough	100	-	50	150
England - General	-	8,200	(8,702)	(502)
Wales – General	-	5,251	(5,661)	(410)
	32,300	250,623	(249,558)	33,365
Unrestricted	55,082	15,638	(9,990)	60,730
Total	87,382	266,261	(259,548)	94,095

For details on all of our restricted and unrestricted fund activities, please refer to the trustees report.

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

I report to the charity trustees on my examination of the accounts of Roots of Empathy UK ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matter has come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

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

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

Our report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. Our work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our work or for the independent examiner's report, or for the opinions we have formed.

A small, rectangular box containing a handwritten signature in blue ink, which appears to read "Christopher Bagnall".

Christopher Bagnall FCA
ICAEW
Grant Thornton UK LLP
Chartered Accountants
Milton Keynes
Date: 8/7/2025

ROOTS OF EMPATHY UK

England & Wales - Charity number 1170754

Accounts

Charity number 1170754
CIO number CE009389

ROOTS OF EMPATHY UK

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

ROOTS OF EMPATHY UK

CHARITY INFORMATION

Charity number	1170754
CIO number	CE009389
Trustees	Ms Mary Patricia Gordon – Chair Mr Graham Allen Mr Ashley Walter John Prime Dr Elizabeth Gregory Baroness Glenys Thornton
Registered office	Oxford House Derbyshire Street London E2 6HG
Independent examiner	Grant Thornton UK LLP 4th Floor Victoria House 199 Avebury Boulevard Milton Keynes MK9 1AU

ROOTS OF EMPATHY UK

CONTENTS

	PAGE
Trustees' Report	1 – 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10 – 16

ROOTS OF EMPATHY UK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their report together with the financial statements for the year ended 31 August 2023.

Structure, governance and management

Roots of Empathy UK is registered with the Charity Commission (No. 1170754) and is constituted as a Charitable Incorporated Organisation (CIO number CE009389). The Charity operates in the UK and Ireland.

It is governed by the Constitution of a Charitable Incorporated Organisation.

Please refer to the Company Information page for the registration numbers, address of the principal office and the names of the Trustees who served during the year.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Charity is grateful for the ongoing support of Roots of Empathy (Canada) with which it has common Trustees.

Trustee selection methods

Trustees are appointed by the Trustees of the CIO.

Objectives and activities

The Objectives of the CIO are to promote civic responsibility and good citizenship, and advance education for the public benefit, in particular (but without limitation) by teaching and encouraging empathy, mutual respect and emotional literacy amongst children.

Roots of Empathy UK delivers an evidence-based classroom programme to children in primary school, that has shown significant effect in reducing levels of aggression and bullying among children while raising social/emotional competence and increasing empathy. Trained Roots of Empathy Instructors visit the classroom 27 times during the school year, using a specialised, age appropriate curriculum with lesson plans for each visit. At the heart of the programme is a neighbourhood infant and parent who visit the class 9 times over the school year. The Instructor coaches the students to observe the baby's development and label the baby's feelings. In this experiential learning, the baby is the teacher and a catalyst that the Instructor uses to help children identify and reflect on their own feelings and the feelings of others.

Through their participation in the programme, students gain a deeper understanding of themselves and others. This deeper understanding makes them more inclined to build bridges in relationships that increase inclusion and accept differences.

The main goals of our programmes are:

- To foster the development of empathy
- To develop emotional literacy
- To reduce levels of bullying, aggression and violence, and promote children's pro-social behaviours
- To increase knowledge of human development, learning, and infant safety
- To prepare students for responsible citizenship and responsive parenting

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Objectives and activities (continued)

Although a programme for all children, the Roots of Empathy programme has been recognised as having a particular meaning for children living in deprivation or who have faced considerable struggles due to family circumstance. This is a matter of priority for the organisation. The Trustees use the following criteria to decide who the organisation benefits and the work it does:

- a) Assessment of the need in a community for Roots of Empathy programmes – based on levels of poverty, academic declines and levels of violence
- b) The funding available to support the delivery of the programme (short and long term)
- c) Once a programme is established, the Trustees review the achievements against goals for the number of programmes delivered; number of children reached, number of new Instructors trained; number of returning Instructors to sustain the programme; and the assessment of the impact the programme has had on children as evidenced in the Programme Evaluation Report.

Achievements and performance

Summary

The year 2022-2023 for Roots of Empathy in the UK was a tumultuous one. As we deliver our programs in schools, schools were experiencing unprecedented disruptions, where teachers were absent in previously unseen numbers, and also left the profession in pandemic exhaustion. Children's mental health, as measured by anxiety and depression, was at an all time high, which made Roots of Empathy more important to them than in any other period in our decade's long history. Schools were thrilled to have Roots of Empathy, but often struggled to get organised to receive it. Our partnership with the Youth Endowment Fund (YEF) drove most of our school relationships. With the pressure we had to deliver a high number of schools for the Nurturing Empathy Before Transition (NEBT) research, we found that we had to offer our program, not just in concentrated areas, which are easier to serve, as was our process, but we accepted enthusiastic schools who were isolated, thus making it particularly difficult to provide training and mentoring.

Schools have been seen as pressure cookers for teachers and administration who struggle to provide optimal learning in circumstances that are far from optimal. Significant funding cuts and escalating costs, coupled with ongoing recruitment challenges, have further exacerbated the complexities of school management. What Roots of Empathy is recognised as contributing, is helping pupils with self-regulation, so that they will be prepared to receive the instruction that teachers are providing. Learning is very much state dependent, and if children are in a state of anxiety, they are not receptive to learning.

England and Wales Operations

In January 2023, Roots of Empathy UK made significant strides in enhancing its operational capacity. We were delighted to welcome Lara Berisa as the new National Coordinator to collaborate closely with the UK Manager. Lara's appointment has proven to be immensely beneficial, as she has seamlessly integrated into the team and successfully delivered a full Roots of Empathy programme year. With her expertise and dedication, Lara has quickly established herself as an invaluable asset to our organization.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

England and Wales Operations (continued)

Additionally, in January 2023, Roots of Empathy UK achieved another milestone by appointing our first part-time Welsh Key Point Person. This appointment marks a significant step forward in our commitment to serving the communities of Wales. We are excited about the opportunities this local role presents and look forward to developing it further to ensure effective support and engagement with Welsh communities.

These appointments underscore our ongoing efforts to strengthen our operations and expand our reach to better serve the diverse needs of communities across England and Wales. We are confident that Lara and our Welsh Key Point Person will play pivotal roles in advancing our mission and making a positive impact on the lives of children and families throughout the region.

Steady Growth in Program Reach

Throughout this period, Roots of Empathy UK has experienced steady growth in its programme reach, with an increasing number of schools and communities embracing our initiatives. Despite the lingering effects of the pandemic in some regions, our commitment to fostering empathy and emotional literacy has resonated deeply, resulting in heightened interest and engagement.

Collaborative Partnerships

Collaboration has been instrumental in our success during this period. We are grateful for the invaluable partnerships forged with schools, educators and a number of Academy Trusts.

We have maintained relationships with Welsh local authorities, Merseyside Youth Association, Children and Young Peoples Mental Health to name a few of the local government and community organisations we work with. Through collective efforts, we have been able to amplify our reach and effectiveness, making a meaningful difference in the lives of children and communities across the UK.

Resilience and Adaptability

Despite ongoing challenges and uncertainties, the UK team supported by mentors and trainers from ROE international were committed to delivering high quality programming. Unfortunately, we were unable to train local Mentors because the instructors in England and Wales were mainly pulled from the NEBT research, which mandated that all instructors be school-based. Because they were school-based, they didn't have the flexibility to mentor.

Enhanced Educational Impact

Roots of Empathy received many awards during 2022-23. The most significant of which was the HundrED Award out of Finland, for one of the most inspiring and best innovations in education in the world. Our Founder/President Mary Gordon was invited to Helsinki to give the opening keynote at the HundrEd Summit. Educators in the UK took note of this significant award. All stakeholders were provided with an Annual Program Evaluation, giving real statistics of program impact from pupils, host classroom teachers, Roots of Empathy instructors, and the Roots of Empathy volunteer family/baby. Our empathy based curriculum delivered in classrooms by our instructors not only influences the pupils capacity for empathy, but teachers deeply appreciate having the program as it shows them their students in a different light, and often gives them new techniques and philosophies.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Youth Endowment Fund (YEF)

The Nurturing Empathy Before Transition (NEBT) project has been the primary focus of Roots of Empathy UK over the past two years, representing a significant endeavor for the organisation. With ambitious recruitment targets in sight, the project has consumed much of the UK team's resources, and has pulled heavily on the ROE International office. As of this report, Year 2 of the NEBT evaluation is well underway, and the UK Team has recently concluded the delivery of Mid-Year trainings, which have been delivered by trainers mainly from Canada.

During the recruitment phase from January 2023 to September 2023, we successfully enlisted 104 schools to participate in the NEBT trial. This achievement underscores the evident need and enthusiasm among Headteachers to embrace Roots of Empathy within their educational settings. However, despite this initial success, challenges arose during the data collection phase, coinciding with the commencement of the school year. The demands placed on staff members for data collection, coupled with the substantial commitment required to deliver the programme effectively, led to an unprecedented rate of withdrawals from the scheme.

On a positive note, we extended the NEBT program to Wales, where schools demonstrated a heightened ability to manage the programme's requirements. Presently, we have a cohort of 23 Intervention schools, with an additional 2 schools being financed by YEF.

Wales

Expanding upon the fruitful partnerships established with Gwent, we have further advanced our initiatives by collaborating with the Youth Endowment Fund and Sheffield Hallam University to extend the reach of the NEBT (Nurturing Empathy Before Transitions) programme to schools in Wales. This initiative was met with enthusiastic participation, resulting in the enlistment of 29 new schools into the NEBT programme. As a result, six additional schools were integrated into the intervention group, where they implemented the Roots of Empathy curriculum, while approximately (exact figures yet to be shared by SHU) eight schools joined the control group.

Moreover, our commitment to the Gwent region remained steadfast as we sustained 20 programmes in the area. Leveraging the expertise of returning Instructors, we ensured continuity and quality in programme delivery. It is noteworthy that the schools hosting these Instructors received commendable support from local authorities, underscoring the collaborative effort in advancing our shared objectives.

In addition, Seeds of Empathy, a programme of the Roots of Empathy organisation, has been thriving in Caerphilly. The programme was supported locally and offered in 4 child care centres.

VIP Visits

In April 2023, Katie Cohen, Brenda McCormack (former COO), Mary Ito (Canadian board member) and Mary Gordon, Founder and Chair of ROE UK, accompanied Laura Barbour, Head of Early Years at the Sutton Trust to a classroom visit with a Year 5 class at Bridishee Green School in Lewisham. Roots of Empathy had a board meeting in the House of Lords, as arranged by Baroness Glenys Thornton. A reception was held at Canada House by the Canada House Foundation to bring together Roots of Empathy UK board members and special guests.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Looking Ahead:

As we look ahead to the coming year, we are filled with optimism and determination. Building on the achievements of the past year, Roots of Empathy UK is poised to continue its transformative work, building a more caring, peaceful and civil society. In conclusion, we extend our sincere gratitude to our board members, staff, partners, and supporters for their unwavering dedication and commitment to the mission of Roots of Empathy UK. Together, we will continue to nurture a culture of empathy.

Financial review

During the year we received income totalling £155,369 and spent a total of £216,736. The charity made an overall deficit in relation to unrestricted funds of £38,523 and made a deficit in relation to restricted funds of £22,844, resulting in an overall deficit for the year of £61,367.

In practice, through the approval of the budget, the Trustees have an annual financial goal to balance the budget, and in the long term achieve a sustainable organisation.

Reserves policy

Roots of Empathy UK does not at this time, have a formal policy on the level of Reserves. However, an amount of £12,500 was established as a cash reserve at the outset. In 2022-23, Roots of Empathy UK had an accumulated surplus of £87,382; £55,082 unrestricted, £32,300 restricted (2022 £148,749; £93,605 unrestricted, £55,144 restricted).

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Observe the methods and principles in the Charities SORP
- select suitable accounting policies and then apply them consistently;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

ROOTS OF EMPATHY UK

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Statement of Trustees' responsibilities (continued)

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of Trustees on 26/6/2024 and signed on its behalf

Mary Gordon

Mary Gordon
Chair, Roots of Empathy UK Board
Founder/President Roots of Empathy



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

I report to the charity trustees on my examination of the accounts of Roots of Empathy UK ('the Charitable Company') for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matter has come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with these records.

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

Our report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. Our work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for the independent examiner's report, or for the opinions we have formed.

A handwritten signature in blue ink that reads "Chris Bagnall".

Christopher Bagnall FCA
Grant Thornton UK LLP
Chartered Accountants
Milton Keynes

Date: 27/6/2024

ROOTS OF EMPATHY UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Incoming resources from:							
Donations and legacies	2	6,500	23,150	29,650	130,036	-	130,036
Charitable activities	2	30,900	94,277	125,177	26,137	46,450	72,587
Investments – bank interest		542	-	542	14	-	14
Total incoming resources		37,942	117,427	155,369	156,187	46,450	202,637
Resources expended							
Raising funds	3	(11,268)	(16,695)	(27,963)	(11,274)	(4,399)	(15,673)
Charitable activities	3	(65,197)	(123,576)	(188,773)	(72,853)	(60,800)	(133,653)
Total resources expended		(76,465)	(140,271)	(216,736)	(84,127)	(65,199)	(149,326)
Net incoming / (outgoing) resources and movements in funds		(38,523)	(22,844)	(61,367)	72,060	(18,749)	53,311
Total funds brought forward	11	93,605	55,144	148,749	21,545	73,893	95,438
Total funds carried forward	11	55,082	32,300	87,382	93,605	55,144	148,749

There are no recognised gains or losses other than those included above. The results above relate to continuing activities.

ROOTS OF EMPATHY UK

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Current assets							
Tangible fixed assets	5	2,531	-	2,531			
Debtors	6	-	2,253	2,253	4,752	1,728	6,480
Cash at bank and in hand		112,197	90,770	202,967	159,320	53,416	212,736
Total current assets		114,728	93,023	207,751	164,072	55,144	219,216
Creditors: amounts falling due within one year							
	7	(59,646)	(60,723)	(120,369)	(70,467)	-	(70,467)
Net current assets		55,082	32,300	87,382	93,605	55,144	148,749
Net assets		55,082	32,300	87,382	93,605	55,144	148,749
Funds of the charity							
Unrestricted funds	11	55,082	-	55,082	93,605	-	93,605
Restricted funds	11	-	32,300	32,300	-	55,144	55,144
Total funds		55,082	32,300	87,382	93,605	55,144	148,749

The financial statements were approved by the Trustees and authorised for issue on 26/6/2024 and signed on its behalf by:

Mary Gordon

Mary Gordon – Chair, Board of Trustees

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1 Accounting Policies**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Charities Act 2011.

Please refer to the Company Information page for the registration numbers, address of the principal office and the names of the Trustees who served during the year.

1.2 Incoming resources**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees believe it is probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Accounting Policies (continued)**1.3 Expenditure and liabilities****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.4 Tangible fixed assets

Depreciation on computer equipment is provided for at 3 years straight line on cost, in order to write each asset off over its estimated useful life.

1.5 Debtors

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

1.6 Cash at bank and in hand

Cash at bank and 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.

1.7 Foreign currency translation

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

The functional and presentational currency of the charity is that of pound sterling (£).

1.8 Creditors

Creditors 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 are recognised at their settlement amount after allowing for any trade discounts due.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

1.9 Going concern

The Charity is reliant on the continued support from Roots of Empathy (Canada) and on the basis of this support and the ongoing activities of the Charity, are of the opinion that it is appropriate to prepare the financial statements on a going concern basis.

1.10 Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

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

1.11 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial activities when the Charity has fulfilled criteria for its recognition.

1.12 Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and trade and other creditors.

2 Analysis of incoming resources

	Unrestricted £	Restricted £	2023 £	2022 £
Donations and legacies				
Grants from foundations	6,500	23,150	29,650	130,000
Individual and corporate contributions	-	-	-	36
	<u>6,500</u>	<u>23,150</u>	<u>29,650</u>	<u>130,036</u>
Incoming resources from charitable activities				
Contributions from Participating Schools	4,275	-	4,275	6,825
Other charitable activities	26,625	94,277	120,902	65,762
	<u>30,900</u>	<u>94,277</u>	<u>125,177</u>	<u>72,587</u>

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

3 Analysis of resources expended

	Unrestricted £	Restricted £	2023 £	2022 £
Raising funds				
Travel and expenses related to Fund Development	1,511	3,296	4,807	2,710
Marketing and promotion	2,115	5,979	8,094	311
Rent and occupancy costs	3,146	1,534	4,680	4,484
Support costs (see note 4)	4,496	5,886	10,382	8,168
	<u>11,268</u>	<u>16,695</u>	<u>27,963</u>	<u>15,673</u>
Charitable activities				
Training of new instructors	7,453	30,590	38,043	20,793
Program curriculum and learning materials	3,324	10,708	14,032	24,633
Ongoing support and maintenance of Programs & Professional Development for Certified Instructors	6,713	9,922	16,635	6,411
Local program management	674	5,528	6,202	4,775
Instructor travel expense	949	13,853	14,802	948
Legal and professional	3,212	-	3,212	-
Accountancy costs	2,160	-	2,160	2,400
Recruitment costs	245	-	245	175
Support costs (see note 4)	40,467	52,975	93,442	73,518
	<u>65,197</u>	<u>123,576</u>	<u>188,773</u>	<u>133,653</u>
Total	<u>76,465</u>	<u>140,271</u>	<u>216,736</u>	<u>149,326</u>

4 Support costs

	Unrestricted funds £	Restricted funds £	Total costs 2023 £	Total costs 2022 £
Support cost type				
General management and oversight	46,977	55,552	102,529	75,911
Administrative expenses	(2,014)	3,309	1,295	5,775
Total	<u>44,963</u>	<u>58,861</u>	<u>103,824</u>	<u>81,686</u>

Fees totalling £1,975 + VAT (2022: £1,800 + VAT) were incurred in relation to the independent examination and fees totalling £600 + VAT (2022: £600 + VAT) were incurred in relation to assurance services for the year ended 31 August 2023.

Support costs are allocated apportioned on a 10/90% basis split between raising funds and charitable activities respectively.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

5 Tangible fixed assets

	Computer equipment £
Cost	
Additions	<u>3,796</u>
At 31 August 2023	<u>3,796</u>
Depreciation	
Charge for year	<u>1,265</u>
At 31 August 2023	<u>1,265</u>
Net book value	
At 31 August 2023	<u><u>2,531</u></u>

6 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	144	1,825
Other debtors	-	897
Prepayments and accrued income	<u>2,109</u>	<u>3,758</u>
	<u><u>2,253</u></u>	<u><u>6,480</u></u>

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

7 Creditors

	2023	2022
	£	£
Amounts falling due within one year		
Amounts due to Roots of Empathy Canada	25,685	4,566
Other creditors	409	5,560
Accruals and deferred income	94,275	60,341
	<u>120,369</u>	<u>70,467</u>

Deferred income as at 31 August 2023 amounts to £90,818 (2022: £56,720) and relates to income received in relation to service level agreements where activities had not been fully completed by the year end. Income released during the year totalled £26,625 (2022: £25,761), and further amounts received of £60,723 (2022: £23,000) have been deferred.

8 Transactions with related parties

Roots of Empathy (Canada) (Charitable No. 89643 4818 RR0001) is registered in Canada and is considered to be the CIO's parent entity, due to its common Trustees.

Roots of Empathy (Canada) is located at 250 Dundas St. W., Suite 802, Ontario, Canada.

The charity's principal purpose is to build caring, peaceful and civil societies through the development of empathy in children and adults.

The parent undertaking is not required to prepare consolidated statutory accounts and therefore these are not publicly available.

Name of the trustee or related party	Relationship to charity	Description of the transactions	2023	2022
			£	£
Roots of Empathy (Canada)	Parent charity	Expenses related to the provision of Trainers, Programme Learning Materials and Curriculum, Professional Development and Programme Oversight	21,119	47,243

Included within creditors is £25,685 (2022: £4,566), which is owed to Roots of Empathy Canada.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

9 Employees

The average number of employees during the year was 1 (2022: 1). No employees received emoluments exceeding £60,000 per annum (2022: none).

Gross salaries paid during the year totalled £27,702 (2022: £15,079). Social security costs totalled £1,919 (2022: £nil) and employer pension contributions totalled £480 (2022: £118).

10 Trustees' remuneration

During the year no trustees received remuneration (2022: none). No trustee received any expenses (2022: none).

11 Reconciliation of funds**Analysis of funds split between grant providers**

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
Restricted				
Youth Endowment	9,413	94,277	(94,277)	9,413
Dulverton	12,633	-	(4,989)	7,644
Anuerin Bevan – Seeds of Empathy	33,098	-	(18,542)	14,556
Caerphilly Health Council	-	10,000	(9,560)	440
Blaneau Gwent Borough	-	4,900	(4,753)	147
Monmouthshire Borough	-	8,250	(8,150)	100
	55,144	117,427	(140,271)	32,300
Unrestricted	93,605	37,942	(76,465)	55,082
	148,749	155,369	(216,736)	87,382

For details on all of our restricted and unrestricted fund activities, please refer to pages 4 and 5 of the trustees report.

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.

ROOTS OF EMPATHY UK

England & Wales - Charity number 1170754

Accounts

Charity number 1170754
CIO number CE009389

ROOTS OF EMPATHY UK

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

ROOTS OF EMPATHY UK

CHARITY INFORMATION

Charity number	1170754
CIO number	CE009389
Trustees	Ms Mary Patricia Gordon – Chair Mr Graham Allen Mr Ashley Walter John Prime Dr Elizabeth Gregory Baroness Glenys Thornton
Registered office	Oxford House Derbyshire Street London E2 6HG
Independent examiner	Grant Thornton UK LLP 300 Pavilion Drive Northampton Business Park NORTHAMPTON NN4 7YE

ROOTS OF EMPATHY UK

CONTENTS

	PAGE
Trustees' Report	1 – 6
Independent Examiner's Report	7 – 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the financial statements	11 - 17

ROOTS OF EMPATHY UK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report together with the financial statements for the year ended 31 August 2022.

Structure, governance and management

Roots of Empathy UK is registered with the Charity Commission (No. 1170754) and is constituted as a Charitable Incorporated Organisation (CIO number CE009389). The Charity operates in the UK and Ireland.

It is governed by the Constitution of a Charitable Incorporated Organisation.

Please refer to the Company Information page for the registration numbers, address of the principal office and the names of the Trustees who served during the year.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Charity is grateful for the ongoing support of Roots of Empathy (Canada) with which it has common Trustees.

Trustee selection methods

Trustees are appointed by the Trustees of the CIO.

Objectives and activities

The Objectives of the CIO are to promote civic responsibility and good citizenship, and advance education for the public benefit, in particular (but without limitation) by teaching and encouraging empathy, mutual respect and emotional literacy amongst children.

Roots of Empathy UK delivers an evidence-based classroom programme to children in primary school, that has shown significant effect in reducing levels of aggression and bullying among children while raising social/emotional competence and increasing empathy. Trained Roots of Empathy Instructors visit the classroom 27 times during the school year, using a specialised, age appropriate curriculum with lesson plans for each visit. At the heart of the programme is a neighbourhood infant and parent who visit the class 9 times over the school year. The Instructor coaches the students to observe the baby's development and label the baby's feelings. In this experiential learning, the baby is the teacher and a catalyst that the Instructor uses to help children identify and reflect on their own feelings and the feelings of others.

Through their participation in the programme, students gain a deeper understanding of themselves and others. This deeper understanding makes them more inclined to build bridges in relationships that increase inclusion and accept differences.

The main goals of our programmes are:

- To foster the development of empathy
- To develop emotional literacy
- To reduce levels of bullying, aggression and violence, and promote children's pro-social behaviours
- To increase knowledge of human development, learning, and infant safety
- To prepare students for responsible citizenship and responsive parenting

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Objectives and activities (continued)

Although a programme for all children, the Roots of Empathy programme has been recognised as having a particular meaning for children living in deprivation or who have faced considerable struggles due to family circumstance. This is a matter of priority for the organisation. The Trustees use the following criteria to decide who the organisation benefits and the work it does:

- a) Assessment of the need in a community for Roots of Empathy programmes – based on levels of poverty, academic declines and levels of violence
- b) The funding available to support the delivery of the programme (short and long term)
- c) Once a programme is established, the Trustees review the achievements against goals for the number of programmes delivered; number of children reached, number of new Instructors trained; number of returning Instructors to sustain the programme; and the assessment of the impact the programme has had on children as evidenced in the Programme Evaluation Report.

Achievements and performance

Summary

In 2021-22 programme year Roots of Empathy made good progress in building back programming post pandemic.

Children experienced significant disruption to their education across 3 academic years. The education sector reports of increased mental health issues, speech and language delays and significant impact on children's social and emotional development.

"This year alone, 500,000 more children will enter poverty. This increase, combined with a record number of pupils with special education and mental health needs and a 9% real terms cut in school funding, is a recipe for disaster." Gina Cicerone CEO Fair Education Alliance."

Therefore, the need for Roots of Empathy programme remains strong in UK schools and has the potential to make a significant contribution to supporting primary schools and children at this time.

However, the 2021-22 School year has not been easy; anecdotally many head teacher and teachers have described the period from September 2021 through – February 2022 as the most difficult to manage throughout the pandemic. There have still been major disruptions to school life with unprecedented levels of staff and child absences, the support of children's catch-up learning and the increased pressures on both staff and children's mental health and wellbeing.

England and Wales Operations

ROE UK has been fortunate to include a Program Coordinator position in 2022 to work alongside the UK Manager. These two UK staff positions receive significant support from the International office in the areas of finance, research, communications, program integrity and training.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

England and Wales Operations (continued)

Post-Covid, ROE UK is reviewing our strategy for growth moving forward; the pandemic has changed the landscape and there is a deficit of wellbeing and good mental health amongst our children.

We fed into a number of surveys on children's health and wellbeing - the Royal Foundation's survey on Early Childhood and the 'Commission on Young Lives' launched in September 2021. The commission is chaired by Anne Longfield, the former Children's Commissioner for England who our board member Graham Allen introduced to Mary Gordon and the UK team. We continue to connect with the All-Party Parliamentary Group on a Fit and Healthy Childhood of which Baroness Floella Benjamin is the Chair.

We are also continuing to build our relationships with national and regional partners such as Teach First and the Fair Education Alliance. As well, we have created many new connections with particular reference to the Violence Reduction Units in Merseyside and West Yorkshire.

We have partnered locally with Merseyside Youth Association who have been particularly helpful in sharing news of the Nurturing Empathy Before Transition (NEBT) project and this has led to a positive response from the Wirral and Liverpool.

The generation of new interest in socially disadvantaged areas of the country are providing the green-fields for our place based - Community Hubs work - which the Esmee Fairbairn Foundation is supporting. This has been somewhat disrupted by the pandemic over the last two years but we are hopeful that the appetite to connect with Roots of Empathy in these areas bodes well for future growth.

Wales

Throughout the pandemic and 2021-2022 ROE UK have continued to enjoy a positive working relationship with Anuerin Bevan University Health Board (ABUHB). The Families and Therapies division has continued to regard the Roots of Empathy programme as a key component of its transformation work with schools. Despite an appetite from many more schools to host the programme, we were able to proceed with 13 programmes in Gwent primary schools.

ABUHB have been able to offer a grant to support the maintenance of twenty three programmes for programme year 2022-23 as part of their transformation fund.

We are also working on an individual basis with the 5 local authorities of Gwent (Torfaen, Blaenau-Gwent, Monmouthshire, Newport and Caerphilly) to garner their support to recruit new schools to work with Roots of Empathy during 2022-23.

On the 13th May 2022 we were honoured to host a visit for the Deputy Health and Wellbeing Minister for Wales, Lynne Neagle. The Deputy Minister joined us for a Family visit to Hendredenny Park Primary school. Lynne Neagle was joined by a number of our other ROE supporters from Anuerin Bevan University Health Board and Caerphilly Borough Council. All the guests were very positive about the visit and the difference the programme can make to young peoples' lives. Liz Gregory, ROE UK trustee, has been instrumental in smoothing the way for this visit and flying the flag for Roots of Empathy within the Welsh government.

We are hopeful this may help with the extension of our programme coverage over Wales.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Seeds of Empathy

Anuerin Bevan University Health Board funded an initial programme of Seeds of Empathy in Gwent. In May 2021, we held a meeting for Caerphilly schools that currently host Roots of Empathy and were interested in expanding into their early child care settings with the Seeds of Empathy programme. Five child care settings expressed an interest. We trained 19 early Years educators delivering the programme in 4 settings in Caerphilly. A stepped approach for the introduction of the programme was planned to accommodate the concerns and complications presented by the pandemic and the school's restrictions on inviting guests into the school. It was decided that the educators would begin with their training to deliver the Literacy Circle component of the programme and at a later date they would train for the Family Visit, preparing them to deliver the programme in its entirety in the autumn of 2023.

Youth Endowment Fund (YEF)

At the end of September 2021, the YEF and Roots of Empathy reviewed their contract in light of the ongoing context presented by the COVID-19 Pandemic. We re-scoped the timeframe for the delivery of the project and in particular the timings of the Randomised Control Trial were delayed.

Throughout the 2021-22 programme year the context of the pandemic continued to affect schools' confidence and their usual planning processes. Fluctuations in staffing and a focus on catch-up learning made it difficult for schools to commit to NEBT project as it required significant commitment of both the classroom teacher and the volunteer Instructors capacity.

During the autumn of 2021, Roots of Empathy UK embarked on a recruitment drive to alleviate pressure on schools by working with community volunteer Instructors. This was a new endeavour for Roots of Empathy UK, as previously the majority of ROE Instructors are non-teaching staff of the host school. Due to the design of the Randomised Control Trial, having an Instructor that could be assigned to a different school each year would be preferred, however, despite building a good relationship within the community, the context of the pandemic made this challenging.

From October to December 2021, Roots of Empathy UK focused on community development and building relationships with local partners and in particular those that could support the NEBT project. We continued to connect with schools in the towns and cities where the programme already had a presence; London, Nottingham, Doncaster and Birmingham. We made new connections with local volunteer recruitment organisations including Birmingham Voluntary Service Council, Birmingham Education Partnership, Nottingham Voluntary Service, Doncaster Partners in Learning and nationally Reach Volunteering.

In addition, we expanded our presence to two new areas that fit the criteria of the Youth Endowment Fund and where we believed Roots of Empathy programming could make a difference to the lives of children at risk of becoming involved in crime. These areas were Merseyside and Yorkshire. We received a warm welcome from the highest officers and their staff in both these areas: a meeting with Tracy Brabin, the first Mayor of West Yorkshire was very successful and she personally asked her Deputy Mayor in charge of policing to welcome the programme to the area.

In Liverpool we connected with the Merseyside Police and Crime Commissioner, Emily Spurell, who introduced us to the Superintendent of Community Policing. We held a briefing session attended by Mary Gordon for the education, community and voluntary sector hosted by Merseyside Youth Association helping us to create greater awareness of the benefits of the Roots of Empathy programme. The session was attended by heads of schools and teachers, staff from Children Centre Services and the Violence Reduction Unit.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Youth Endowment Fund (YEF) (continued)

We created a suite of specific outreach materials for NEBT project and embarked on a Twitter campaign to build awareness of the project. Throughout March – June 2022 we embarked on a fierce outreach campaign to recruit schools to the NEBT programme.

In July 2022, we hit our target of 60 signed Memorandums of Understanding from schools wishing to participate in the NEBT project.

NEBT Risk Analysis

In terms of a risk analysis, the NEBT project presents an opportunity to elevate Roots of Empathy's research status and to have the first independent study of the programme out of England. The structure of the research is contrary to the organisation's usual approach of going to an area and building sustainable relationships. The research requires 140 new school relationships. This is an increase of 2/3's our school relationships in England. Post pandemic many schools are operating in a stretched capacity and this has had an impact on our ability to recruit schools.

VIP Visits

In May 2022, The Duke and Duchess of Cambridge (William and Kate) visited a ROE class in Scotland. Our partner in Scotland, lead agency, Action for Children, organised the visit and let us know that "The Duke and Duchess were blown away by the visit. It could not have gone any better and ROE has two new fans"! In the days following the Royal visit we saw a huge uplift in our social media coverage.

Financial review

During the year we received income totalling £202,637 and spent a total of £149,326. The charity made an overall surplus in relation to un-restricted funds of £72,060 however made a deficit in relation to restricted funds of £18,749, resulting in an overall surplus for the year of £53,311.

In practice, through the approval of the budget, the Trustees have an annual financial goal to balance the budget, and in the long term achieve a sustainable organisation.

Reserves policy

Roots of Empathy UK does not at this time, have a formal policy on the level of Reserves. However, an amount of £12,500 was established as a cash reserve at the outset. In 2021-22, Roots of Empathy UK had an accumulated surplus of £148,749: £93,605 unrestricted, £55,144 restricted (2021 £95,438: £21,545 unrestricted, £73,893 restricted).

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.

ROOTS OF EMPATHY UK

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Observe the methods and principles in the Charities SORP
- select suitable accounting policies and then apply them consistently;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the board of Trustees on 14/7/2023 and signed on its behalf

Mary Gordon

Mary Gordon
Chair, Roots of Empathy UK Board
Founder/President Roots of Empathy



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

I report on the accounts of Roots of Empathy UK for the year ended 31 August 2022, which are set out on pages 9 to 17.

Your attention is drawn to the fact that the charity's trustees have prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustees have done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

This report is made solely to the charity's trustees, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in blue ink that reads "Chris Bagnall".

Christopher Bagnall FCA
Grant Thornton UK LLP
Chartered Accountants
Northampton

Date: 14/7/2023

ROOTS OF EMPATHY UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Incoming resources from:							
Donations and legacies	2	130,036	-	130,036	-	-	-
Charitable activities	2	26,137	46,450	72,587	6,843	107,820	114,663
Investments – bank interest		14	-	14	-	-	-
Total incoming resources		<u>156,187</u>	<u>46,450</u>	<u>202,637</u>	<u>6,843</u>	<u>107,820</u>	<u>114,663</u>
Resources expended							
Raising funds	3	(11,274)	(4,399)	(15,673)	(9,543)	(2,829)	(12,372)
Charitable activities	3	(72,853)	(60,800)	(133,653)	(58,728)	(38,598)	(97,326)
Total resources expended		<u>(84,127)</u>	<u>(65,199)</u>	<u>(149,326)</u>	<u>(68,271)</u>	<u>(41,427)</u>	<u>(109,698)</u>
Net incoming / (outgoing) resources and movements in funds		<u>72,060</u>	<u>(18,749)</u>	<u>53,311</u>	<u>(61,428)</u>	<u>66,393</u>	<u>4,965</u>
Total funds brought forward	10	<u>21,545</u>	<u>73,893</u>	<u>95,438</u>	<u>82,973</u>	<u>7,500</u>	<u>90,473</u>
Total funds carried forward	10	<u>93,605</u>	<u>55,144</u>	<u>148,749</u>	<u>21,545</u>	<u>73,893</u>	<u>95,438</u>

There are no recognised gains or losses other than those included above. The results above relate to continuing activities.

The income and expenditure is measured under the historical cost convention.

ROOTS OF EMPATHY UK

BALANCE SHEET AS AT 31 AUGUST 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Current assets							
Debtors	5	4,752	1,728	6,480	7,212	13,422	20,634
Cash at bank and in hand		<u>159,320</u>	<u>53,416</u>	<u>212,736</u>	<u>188,822</u>	<u>60,471</u>	<u>249,293</u>
Total current assets		164,072	55,144	219,216	196,034	73,893	269,927
Creditors: amounts falling due within one year							
	6	<u>(70,467)</u>	-	<u>(70,467)</u>	<u>(174,489)</u>	-	<u>(174,489)</u>
Net current assets		93,605	55,144	148,749	21,545	73,893	95,438
Net assets		<u>93,605</u>	<u>55,144</u>	<u>148,749</u>	<u>21,545</u>	<u>73,893</u>	<u>95,438</u>
Funds of the charity							
Unrestricted funds	10	93,605	-	93,605	21,545	-	21,545
Restricted funds	10	-	55,144	55,144	-	73,893	73,893
Total funds		<u>93,605</u>	<u>55,144</u>	<u>148,749</u>	<u>21,545</u>	<u>73,893</u>	<u>95,438</u>

The financial statements were approved by the Trustees and authorised for issue on 14/7/2023 and signed on its behalf by:

Mary Gordon

Mary Gordon – Chair, Board of Trustees

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting Policies**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Charities Act 2011.

Please refer to the Company Information page for the registration numbers, address of the principal office and the names of the Trustees who served during the year.

1.2 Incoming resources**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees believe it is probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Accounting Policies (continued)**1.3 Expenditure and liabilities****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.4 Debtors

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

1.5 Cash at bank and in hand

Cash at bank and 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.

1.6 Foreign currency translation

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

The functional and presentational currency of the charity is that of pound sterling (£).

1.7 Creditors

Creditors 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 are recognised at their settlement amount after allowing for any trade discounts due.

1.8 Going concern

As a result of the Covid-19 pandemic management anticipated a temporary decline in donation revenue and postponed a number of its programmes. The improving situation in the UK throughout 2022 enabled these programmes to resume resulting in the charity resuming activity.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

1.8 Going concern (continued)

The Charity is reliant on the continued support from Roots of Empathy (Canada) and on the basis of this support and the ongoing activities of the Charity, are of the opinion that it is appropriate to prepare the financial statements on a going concern basis.

1.9 Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

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

1.10 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial activities when the Charity has fulfilled criteria for its recognition.

1.11 Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and trade and other creditors.

2 Analysis of incoming resources

	Unrestricted £	Restricted £	2022 £	2021 £
Donations and legacies				
Grants from foundations	130,000	-	130,000	-
Individual and corporate contributions	36	-	36	-
	<u>130,036</u>	<u>-</u>	<u>130,036</u>	<u>-</u>
Incoming resources from charitable activities				
Contributions from Participating Schools	375	6,450	6,825	-
Other charitable activities	25,762	40,000	65,762	114,663
	<u>26,137</u>	<u>46,450</u>	<u>72,587</u>	<u>114,663</u>

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

3 Analysis of resources expended

	Unrestricted £	Restricted £	2022 £	2021 £
Raising funds				
Travel and expenses related to Fund Development	1,246	1,464	2,710	550
Marketing and promotion	86	225	311	148
Rent and occupancy costs	4,484	-	4,484	4,624
Support costs (see note 4)	5,458	2,710	8,168	7,050
	<u>11,274</u>	<u>4,399</u>	<u>15,673</u>	<u>12,372</u>
Charitable activities				
Training of new instructors	13,825	6,968	20,793	7,211
Program curriculum and learning materials	3,857	20,776	24,633	9,544
Ongoing support and maintenance of Programs & Professional Development for Certified Instructors	1,972	4,439	6,411	12,085
Local program management	961	3,814	4,775	2,309
Instructor travel expense	535	413	948	2,308
Accountancy costs	2,400	-	2,400	417
Recruitment costs	175	-	175	-
Support costs (see note 4)	49,128	24,390	73,518	63,452
	<u>72,853</u>	<u>60,800</u>	<u>133,653</u>	<u>97,326</u>
Total	<u>84,127</u>	<u>65,199</u>	<u>149,326</u>	<u>109,698</u>

4 Support costs

	Unrestricted funds £	Restricted funds £	Total costs 2022 £	Total costs 2021 £
Support cost type				
General management and oversight	50,754	25,157	75,911	68,282
Administrative expenses	3,832	1,943	5,775	2,220
Total	<u>54,586</u>	<u>27,100</u>	<u>81,686</u>	<u>70,502</u>

Fees totalling £1,800 + VAT (2021: £1,650 + VAT) were incurred in relation to the independent examination and fees totalling £600 + VAT (2021: £550 + VAT) were incurred in relation to assurance services for the year ended 31 August 2022.

Support costs are allocated apportioned on a 10/90% basis split between raising funds and charitable activities respectively.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

5 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	1,825	13,422
Other debtors	897	-
Prepayments and accrued income	3,758	7,212
	6,480	20,634

6 Creditors

	2022	2021
	£	£
Amounts falling due within one year		
Amounts due to Roots of Empathy Canada	4,566	110,003
Other creditors	5,560	61
Accruals and deferred income	60,341	64,425
	70,467	174,489

Deferred income as at 31 August 2022 amounts to £9,234 (2021: £59,481) and relates to income received in relation to service level agreements where activities had not been fully completed by the year end. Income released during the year totalled £50,247.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

7 Transactions with related parties

Roots of Empathy (Canada) (Charitable No. 89643 4818 RR0001) is registered in Canada and is considered to be the CIO's parent entity, due to its common Trustees.

Roots of Empathy (Canada) is located at 250 Ferrand Drive, Suite 1501, Toronto, Ontario, Canada.

The charity's principal purpose is to build caring, peaceful and civil societies through the development of empathy in children and adults.

The parent undertaking is not required to prepare consolidated statutory accounts and therefore these are not publicly available.

Name of the trustee or related party	Relationship to charity	Description of the transactions	2022 £	2021 £
Roots of Empathy (Canada)	Parent charity	Expenses related to the provision of Trainers, Programme Learning Materials and Curriculum, Professional Development and Programme Oversight	47,243	96,868

Included within creditors is £4,566 (2021: £110,003), which is owed to Roots of Empathy Canada.

8 Employees

The average number of employees during the year was 1 (2021: 1). No employees received emoluments exceeding £60,000 per annum (2021: none).

Gross salaries paid during the year totalled £15,079 (2021: £14,861). Social security costs totalled £nil (2021: £743) and employer pension contributions totalled £118 (2021: £238).

9 Trustees' remuneration

During the year no trustees received remuneration (2021: none). No trustee received any expenses (2021: none).

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

10 Reconciliation of funds

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
Restricted funds				
Youth Endowment	-	40,750	(31,337)	9,413
Dulverton Trust	29,603	5,700	(22,670)	12,633
Anuerin Bevan – Seeds of Empathy	44,290	-	(11,192)	33,098
	73,893	46,450	(65,199)	55,144
Unrestricted funds	21,545	130,425	(58,365)	93,605
Designated funds				
Anuerin Bevan – Roots of Empathy	-	25,762	(25,762)	-
	95,438	202,637	149,326	148,749

For details on all of our restricted and unrestricted fund activities, please refer to pages 4 and 5 of the trustees report.

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.

ROOTS OF EMPATHY UK

England & Wales - Charity number 1170754

Accounts

Charity number 1170754
CIO number CE009389

ROOTS OF EMPATHY UK

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

ROOTS OF EMPATHY UK

CHARITY INFORMATION

Charity number	1170754
CIO number	CE009389
Trustees	Ms Mary Patricia Gordon – Chair Mr Graham William Allen Mr Ashley Walter John Prime Dr. Elizabeth Gregory Baroness Glenys Thornton
Registered office	Rich Mix Cultural Foundation 35 – 47 Bethnal Green Road London E1 6LA
Independent examiner	Grant Thornton UK LLP 300 Pavilion Drive Northampton Business Park NORTHAMPTON NN4 7YE

ROOTS OF EMPATHY UK

CONTENTS

	PAGE
Trustees' Report	1 - 5
Independent Examiner's Report	6 - 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10 - 16

ROOTS OF EMPATHY UK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report together with the financial statements for the year ended 31 August 2021.

Structure, governance and management

Roots of Empathy UK is registered with the Charity Commission (No. 1170754) and is constituted as a Charitable Incorporated Organisation (CIO number CE009389). The Charity operates in the UK and Ireland.

It is governed by the Constitution of a Charitable Incorporated Organisation.

Please refer to the Company Information page for the registration numbers, address of the principal office and the names of the Trustees who served during the year.

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Charity is grateful for the ongoing support of Roots of Empathy (Canada) with which it has common Trustees.

Trustee selection methods

Trustees are appointed by the Trustees of the CIO.

Objectives and activities

The Objectives of the CIO are to promote civic responsibility and good citizenship, and advance education for the public benefit, in particular (but without limitation) by teaching and encouraging empathy, mutual respect and emotional literacy amongst children.

Roots of Empathy UK delivers an evidence-based classroom programme to children in primary school, that has shown significant effect in reducing levels of aggression and bullying among children while raising social/emotional competence and increasing empathy. Trained Roots of Empathy Instructors visit the classroom 27 times during the school year, using a specialised, age appropriate curriculum with lesson plans for each visit. At the heart of the programme is a neighbourhood infant and parent who visit the class 9 times over the school year. The Instructor coaches the students to observe the baby's development and label the baby's feelings. In this experiential learning, the baby is the teacher and a catalyst that the Instructor uses to help children identify and reflect on their own feelings and the feelings of others.

Through their participation in the programme, students gain a deeper understanding of themselves and others. This deeper understanding makes them more inclined to build bridges in relationships that increase inclusion and accept differences.

The main goals of our programmes are:

- To foster the development of empathy
- To develop emotional literacy
- To reduce levels of bullying, aggression and violence, and promote children's pro-social behaviours
- To increase knowledge of human development, learning, and infant safety
- To prepare students for responsible citizenship and responsive parenting

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Objectives and activities (continued)

Although a programme for all children, the Roots of Empathy programme has been recognised as having a particular meaning for children living in deprivation or who have faced considerable struggles due to family circumstance. This is a matter of priority for the organisation. The Trustees use the following criteria to decide who the organisation benefits and the work it does:

- a) Assessment of the need in a community for Roots of Empathy programmes – based on levels of poverty, academic declines and levels of violence
- b) The funding available to support the delivery of the programme (short and long term)
- c) Once a programme is established, the Trustees review the achievements against goals for the number of programmes delivered; number of children reached, number of new Instructors trained; number of returning Instructors to sustain the programme; and the assessment of the impact the programme has had on children as evidenced in the Programme Evaluation Report.

Achievements and performance

Programming

Over the past year much of the world has continued to face the disruptions and uncertainty of the COVID-19 Pandemic and this has had a major impact on humanity's health, wellbeing and economies. Roots of Empathy has demonstrated the ability to innovate and adapt to changing situations throughout the pandemic, through responsive curriculum, web-readiness, and virtual Instructor training. Our Roots of Empathy Recovery Program, introduced to schools, was launched during the 2020-2021 school year during COVID-19 and the feedback from host teachers, students, volunteer parents and Instructors was very positive. We were pleased to be able to continue to support the mental health and well-being of children by remaining present in classrooms in England and Wales by bringing our volunteer parent and baby in to the classroom virtually from their home with the Recovery Program and in some areas, where it was safe to bring and parent and baby in to the classroom, our traditional Roots of Empathy program with a baby on a "Green Blanket".

The pandemic lockdowns and disruptions to education during the 2020-21 school year meant that school staff continued to be stretched to capacity. Roots of Empathy Instructors often come from school support roles such as Teaching Assistant or Parent Liaison Officer, the changes and fluctuations in status can make it difficult for schools to be in a position to commit to the Roots of Empathy programme despite enthusiasm from school leadership for the Recovery Programme to support children's mental health and wellbeing during the Pandemic.

Programme Integrity

In March 2020, due to the COVID-19 pandemic, we could not continue to deliver our programmes in classrooms in most schools. We quickly pivoted to provide virtual programming for the school year's balance. In further response to the changing landscape of education, we created the Roots of Empathy Recovery Programme with four new levels of curriculum, which was launched in October 2020 and delivered virtually for the 2020-21 school year.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Programme Integrity (continued)

Our Certified Instructors in the UK were provided training through our Virtual Training Institute accessible by all Instructors through their Instructor Dashboard, to deliver the new Roots of Empathy Recovery program. Instructors have been provided a series of training videos that explain the aims, materials, preparation and the activities required for each lesson.

The curriculum is delivered to the Instructor through their Dashboard along with supporting documentation, resources and a teacher extension to share with the host classroom teacher. In person Mentoring support is provided in addition to mentoring and support through an online chat feature, accessible through their Dashboard all day from Monday to Friday. Instructors delivering the Roots of Empathy Recovery Programme were invited to on-line professional development workshops throughout the school year and are invited to connect virtually with other Instructors delivering this curriculum to share experiences and build their skills around virtual program delivery in moderated sessions.

Despite sustained support and encouragement from our Roots of Empathy staff, our volunteer Instructors, schools and the community, we saw a drop in the ability of schools to host the Roots of Empathy programmes during the 2020/21 programme year because of the restrictions and pressures caused by the Pandemic. On the positive side, we were able to support the delivery of 19 programmes equating to approximately 570 students. We have had extremely positive feedback from our host teachers, volunteer parents, Instructors and most importantly, from the children that participated in the Roots of Empathy Recovery Programme.

We managed to get a good regional spread across the portfolio with programmes in Gwent County, thanks to the generous support of the Aneurin Bevan University Health Board. And in England in London, Birmingham and Doncaster through the support of the Youth Endowment Fund and the Dulverton Trust.

Relationships with Stakeholders and Fundraising

During the 2020-21 Programme year, we nurtured positive new relationships with a number of organisations and funders specifically growing our presence in South East Wales and Merseyside and West Yorkshire.

We have continued to work closely with the Youth Endowment Fund <https://youthendowmentfund.org.uk/> over the past year to reframe the Nurturing Empathy Before Transition project. This was necessary due to the impact of the Pandemic and we now have a project plan to implement and complete the first ROE Randomised Control Trial from England by 2024.

We have maintained our relationship with the Dulverton Trust, <https://www.dulverton.org/> to support schools and programming in the Midlands and South Yorkshire.

We are now in the second year of a 3-year grant from Esmée Fairbairn Foundation <https://esmeefairbairn.org.uk/> under their Fairer Future theme, which continues our strong partnership, and supports the ROE UK core costs.

We are pleased to be able to build on our relationship started with Caerphilly Borough Council. With the support of trustee Dr. Gregory we embarked on broadening our reach in Gwent supported by the Aneurin Bevan Health University Health Board <https://abuhb.nhs.wales/> enabling us to work with schools in each borough of Gwent and are in the third year of an agreement to support Roots of Empathy programmes and in our first year of Seeds of Empathy programmes in Gwent County.

We maintained our supportive relationship with the Fair Education Alliance and Teach First as national partners and remain a member of the CYPMHC (Children and Young People Mental Health Coalition).

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Media

Our Research Symposium 2021 theme was Empathy and Well-being. We reached over 4200 participants from 52 countries coming from backgrounds in health, education, research, and aligned fields in a thought-provoking two-day symposium. <https://rootsofempathy.org/2021-symposium/>

Our virtual symposium not only brought together top neuroscientists and experts on wellbeing and empathy like Dr. Richard Davidson, Dr. Dan Siegel, Prof. Mary Helen Immordino-Yang, and Dr. Bruce Perry, but we also dived into topics such as empathy in leadership, social justice, and had a cross-border perspective on black fatherhood.

Mary Gordon gave a keynote presentation at the Mindful Play conference in May 2021 for parents and educators who want to help children develop emotional resilience and Mary was in conversation on the Ashoka Welcome Change, weekly podcast about empathy in the pandemic, "What we're Learning from and with Children in this Moment". <https://rootsofempathy.org/speakingengagements/>

Financial review

For 2020-2021, we have a deficit in relation to un-restricted funds of £61,428, this was as a result of the expenses covered by the £65,000 from Esmee Fairbairn which were recognised in 2019-20, however the funds were intended for 2020-21. We had noted this timing complication last year with the Board and in our audit report. If we had received the funding in the proper fiscal year, we would have had a surplus of £3,572. We have, however, recognised a profit for restricted funds of £66,393, mainly as a result of income being recognised in-line with the Charities SORP, however the costs of the projects have not yet been incurred.

In practice, through the approval of the budget, the Trustees have an annual financial goal to balance the budget, and in the long term achieve a sustainable organisation.

Reserves policy

Roots of Empathy UK does not at this time, have a formal policy on the level of Reserves. However, an amount of £12,500 was established as a cash reserve at the outset. In 2020-2021, Roots of Empathy UK had an accumulated surplus of £95,438 (2020: £90,473).

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.

ROOTS OF EMPATHY UK

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including the income and expenditure, of the CIO for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees on 31/5/2022 and signed on its behalf

Mary Gordon

Mary Gordon
Chair, Roots of Empathy UK Board
Founder/President Roots of Empathy



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

I report on the accounts of Roots of Empathy UK for the year ended 31 August 2021, which are set out on pages 8 to 16.

Your attention is drawn to the fact that the charity's trustees have prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustees have done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

This report is made solely to the charity's trustees, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Grant Thornton UK LLP

Gareth Norris FCA
Grant Thornton UK LLP
Chartered Accountants
Northampton

Date: 31/5/2022

ROOTS OF EMPATHY UK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Incoming resources from:							
Donations and legacies	2	-	-	-	65,161	-	65,161
Charitable activities	2	6,843	107,820	114,663	87,126	130,047	217,173
Total incoming resources		6,843	107,820	114,663	152,287	130,047	282,334
Resources expended							
Raising funds	3	9,543	2,829	12,372	4,692	4,275	8,967
Charitable activities	3	58,728	38,598	97,326	82,298	118,272	200,570
Total resources expended		68,271	41,427	109,698	86,990	122,547	209,537
Net incoming resources		(61,428)	66,393	4,965	65,297	7,500	72,797
Net movements in funds		(61,428)	66,393	4,965	65,297	7,500	72,797
Total funds brought forward	10	82,973	7,500	90,473	17,676	-	17,676
Total funds carried forward	10	21,545	73,893	95,438	82,973	7,500	90,473

There are no recognised gains or losses other than those included above. The results above relate to continuing activities.

The income and expenditure is measured under the historical cost convention.

ROOTS OF EMPATHY UK

BALANCE SHEET AS AT 31 AUGUST 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Current assets							
Debtors	5	7,212	13,422	20,634	6,876	25,602	32,478
Cash at bank and in hand		188,822	60,471	249,293	241,786	70,315	312,101
Total current assets		196,034	73,893	269,927	248,662	95,917	344,579
Creditors: amounts falling due within one year							
	6	(174,489)	-	(174,489)	(152,554)	(88,417)	(240,971)
Net current assets		21,545	73,893	95,438	96,108	7,500	103,608
Creditors: amounts falling due after more than one year							
		-	-	-	(13,135)	-	(13,135)
Net assets		21,545	73,893	95,438	82,973	7,500	90,473
Funds of the charity							
Unrestricted funds	10	21,545	-	21,545	82,973	-	82,973
Restricted funds	10	-	73,893	73,893	-	7,500	7,500
Total funds		21,545	73,893	95,438	82,973	7,500	90,473

The financial statements were approved by the Trustees and authorised for issue on 31/5/2022 and signed on its behalf by:

Mary Gordon

Mary Gordon – Chair, Board of Trustees

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1 Accounting Policies**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Charities Act 2011.

1.2 Incoming resources**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees believe it is probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Accounting Policies (continued)**1.3 Expenditure and liabilities****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.4 Debtors

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

1.5 Cash at bank and in hand

Cash at bank and 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.

1.6 Foreign currency translation

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

The functional and presentational currency of the charity is that of pound sterling (£).

1.7 Creditors

Creditors 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 are recognised at their settlement amount after allowing for any trade discounts due.

1.8 Going concern

On 11 March 2020, the World Health Organisation declared the outbreak of the novel coronavirus (COVID-19) as a global pandemic, which continues to spread throughout the UK and around the world. Management is actively monitoring the ongoing effect on its financial condition, liquidity, operations, sector, and workforce.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

1.8 Going concern (continued)

As a result, management anticipates a temporary decline in donation revenue and has postponed a number of its programmes. However, management is optimistic that the improving situation in the UK will allow plans to resume in 2022.

The Charity is reliant on the continued support from Roots of Empathy (Canada) and on the basis of this support and the ongoing activities of the Charity, are of the opinion that it is appropriate to prepare the financial statements on a going concern basis.

1.9 Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

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

1.10 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial activities when the Charity has fulfilled criteria for its recognition.

1.11 Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and trade and other creditors.

2 Analysis of incoming resources

	Unrestricted £	Restricted £	2021 £	2020 £
Donations and legacies				
Grants from foundations	-	-	-	65,000
Individual and corporate contributions	-	-	-	161
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	65,161
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Incoming resources from charitable activities				
Contributions from Participating Schools	-	-	-	9,800
Other charitable activities	6,843	107,820	114,663	207,373
	<hr/>	<hr/>	<hr/>	<hr/>
	6,843	107,820	114,663	217,173
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

3 Analysis of resources expended

	Unrestricted £	Restricted £	2021 £	2020 £
Raising funds				
Travel and expenses related to Fund Development	437	113	550	-
Marketing and promotion	-	148	148	-
Rent and occupancy costs	4,456	168	4,624	-
Support costs (see note 4)	4,650	2,400	7,050	8,967
	<u>9,543</u>	<u>2,829</u>	<u>12,372</u>	<u>8,967</u>
Charitable activities				
Training of new instructors	4,030	3,181	7,211	21,785
Program curriculum and learning materials	6,048	3,496	9,544	33,945
Ongoing support and maintenance of Programs & Professional Development for Certified Instructors	5,400	6,685	12,085	12,239
Local program management	1,398	911	2,309	18,930
Instructor travel expense	-	2,308	2,308	17,804
Management travel expense	-	-	-	6,671
Legal and professional costs	-	-	-	2,376
Accountancy costs	-	417	417	5,855
Recruitment costs	-	-	-	260
Support costs (see note 4)	41,852	21,600	63,452	80,705
	<u>58,728</u>	<u>38,598</u>	<u>97,326</u>	<u>200,570</u>
Total	<u>68,271</u>	<u>41,427</u>	<u>109,698</u>	<u>209,537</u>

4 Support costs

	Raising funds £	Charitable activities £	Total costs 2021 £	Total costs 2020 £
Support cost type				
General management and oversight	45,394	22,888	68,282	84,350
Administrative expenses	1,108	1,112	2,220	5,322
Total	<u>46,502</u>	<u>24,000</u>	<u>70,502</u>	<u>89,672</u>

Fees totalling £1,650 + VAT (2020: £1,600 + VAT) were incurred in relation to the independent examination and fees totalling £550 + VAT (2020: £500 + VAT) were incurred in relation to assurance services for the year ended 31 August 2021.

Support costs are allocated apportioned on a 90/10% basis split between raising funds and charitable activities.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

5 Debtors

	2021	2020
	£	£
Amounts falling due within one year		
Trade debtors	13,422	25,902
Prepayments and accrued income	7,212	6,576
	20,634	32,478
	20,634	32,478

Trade debtors totalling £13,422 relate to restricted activities.

6 Creditors

	2021	2020
	£	£
Amounts falling due within one year		
Amounts due to Roots of Empathy Canada	110,003	138,523
Other creditors	61	4,911
Accruals and deferred income	64,425	97,537
	174,489	240,971
	174,489	240,971
Amounts falling due after more than one year		
Amounts due to Roots of Empathy Canada	-	13,135
	-	13,135
	-	13,135

Deferred income as at 31 August 2021 amounts to £59,481 (2020: £91,470) and relates to income received in relation to service level agreements where activities had not been fully completed by the year end. Income released during the year totalled £31,989.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

7 Transactions with related parties

Roots of Empathy (Canada) (Charitable No. 89643 4818 RR0001) is registered in Canada and is considered to be the CIO's parent entity, due to its common Trustees.

Roots of Empathy (Canada) is located at 250 Ferrand Drive, Suite 1501, Toronto, Ontario, Canada.

The charity's principal purpose is to build caring, peaceful and civil societies through the development of empathy in children and adults.

The parent undertaking is not required to prepare consolidated statutory accounts and therefore these are not publicly available.

Name of the trustee or related party	Relationship to charity	Description of the transactions	2021 £	2020 £
Roots of Empathy (Canada)	Parent charity	Expenses related to the provision of Trainers, Programme Learning Materials and Curriculum, Professional Development and Programme Oversight	96,868	138,523
		Advance from ROE Canada	13,135	13,135

8 Employees

The average number of employees during the year was 1 (2020: 1). No employees received emoluments exceeding £60,000 per annum (2020: none).

Gross salaries paid during the year totalled £14,861 (2020: £10,811). Social security costs totalled £743 (2020: £508) and employer pension contributions totalled £238 (2020: £124).

9 Trustees' remuneration

During the year no trustees received remuneration (2020: none). No trustee received any expenses (2020: none).

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

10 Reconciliation of funds

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
Restricted funds				
Youth Endowment	-	37,687	(37,687)	-
Dulverton Trust	7,500	25,146	(3,043)	29,603
Aneurin Bevan – Seeds of Empathy	-	44,987	(697)	44,290
	7,500	107,820	(41,427)	73,893
Unrestricted funds	82,973	-	(61,428)	21,545
Designated funds				
Aneurin Bevan – Roots of Empathy	-	6,843	(6,843)	-
	90,473	114,663	(109,698)	95,438

For details on all of our restricted and unrestricted fund activities, please refer to “Relationships with Stakeholders and Fundraising” on page 3.

Income is recognised in line with the Charities SORP. Income received in excess of expenditure is carried forward in the reserves.

ROOTS OF EMPATHY UK

England & Wales - Charity number 1170754

Accounts

Charity number 1170754

ROOTS OF EMPATHY UK

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

ROOTS OF EMPATHY UK

CHARITY INFORMATION

Charity number	1170754
Trustees	Ms Mary Patricia Gordon – Chair Mr Graham Allen Mr Ashley Walter John Prime Elizabeth Gregory Baroness Glenys Thornton
Registered office	C/O The Young Foundation 18 Victoria Square London E2 9PF
Independent examiner	Grant Thornton UK LLP 300 Pavilion Drive Northampton Business Park NORTHAMPTON NN4 7YE

ROOTS OF EMPATHY UK

CONTENTS

	PAGE
Trustees' Report	1 - 5
Independent Examiner's Report	6 - 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10 - 16

ROOTS OF EMPATHY UK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their report together with the financial statements for the year ended 31 August 2020.

Structure, governance and management

Roots of Empathy UK is registered with the Charity Commission (No. 1170754) and is constituted as a Charitable Incorporated Organisation (CIO). The Charity operates in the UK and Ireland.

The Charity is grateful for the ongoing support of Roots of Empathy (Canada) with which it has common Trustees.

Trustee selection methods

Trustees are appointed by the Trustees of the CIO.

Objectives and activities

The Objectives of the CIO are to promote civic responsibility and good citizenship, and advance education for the public benefit, in particular (but without limitation) by teaching and encouraging empathy, mutual respect and emotional literacy amongst children.

Roots of Empathy UK delivers an evidence-based classroom programme to children in primary school, that has shown significant effect in reducing levels of aggression and bullying among children while raising social/emotional competence and increasing empathy. Trained Roots of Empathy Instructors visit the classroom 27 times during the school year, using a specialised, age appropriate curriculum with lesson plans for each visit. At the heart of the programme is a neighbourhood infant and parent who visit the class 9 times over the school year. The Instructor coaches the students to observe the baby's development and label the baby's feelings. In this experiential learning, the baby is the teacher and a catalyst that the Instructor uses to help children identify and reflect on their own feelings and the feelings of others.

Through their participation in the programme, students gain a deeper understanding of themselves and others. This deeper understanding makes them more inclined to build bridges in relationships that increase inclusion and accept differences.

The main goals of our programmes are:

- To foster the development of empathy
- To develop emotional literacy
- To reduce levels of bullying, aggression and violence, and promote children's pro-social behaviours
- To increase knowledge of human development, learning, and infant safety
- To prepare students for responsible citizenship and responsive parenting

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Objectives and activities (continued)

Although a programme for all children, the Roots of Empathy programme is recognised that it can have particular meaning for children living in deprivation or who have faced considerable struggles due to family circumstance. This is a matter of priority for the organisation. The Trustees use the following criteria to decide who the organisation benefits and the work it does:

- a) Assessment of the need in a community for Roots of Empathy programmes – based on levels of poverty, academic declines and levels of violence
- b) The funding available to support the delivery of the programme (short and long term)
- c) Once a programme is established, the Trustees review the achievements against goals for the number of programmes delivered; number of children reached, number of new Instructors trained; number of returning Instructors to sustain the programme; and the assessment of the impact the programme has had on children as evidenced in the Programme Evaluation Report.

Achievements and performance

Programming

In 2019-20, Roots of Empathy UK continued to focus on providing a strong presence in areas of educational disadvantage in both England and Wales.

We grew our work to deliver 80 programmes reaching approximately 2,000 children. Our programming in Wales grew from Caerphilly to programmes in every borough of Gwent County, thanks to the generous support of the Aneurin Bevan University Health Board. In England, through the support of the Youth Endowment Fund and the Dulverton Trust we maintained programming in the midlands expanding into Birmingham and introduced further programmes in London.

The number of programmes delivered relies on the availability of trained Roots of Empathy Instructors. Roots of Empathy trained a total of 43 new Instructors; 30 in Wales and 13 in England.

Evaluation of the Impact of our Programmes

Annually, at the end of each school year, Roots of Empathy conducts an Annual Programme evaluation. Data collected from pupils, teachers, Instructors and parents provides insight into whether the programme is effective. Teachers are asked to provide their perceptions of any changes in behaviour in pupils who participated in the programme. Due to the pandemic, our Instructors were not able to complete all 27 visits in the classroom and as a result we did not complete an Annual Programme Evaluation for the 2019-20 school year.

The following results from programmes in England for the pre-pandemic 2018-19 school year are indicative of the impact the programme is having on children:

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Achievements and performance (continued)

- 92% of teachers strongly agreed or agreed that as a result of Roots of Empathy, pupils are more able to understand other people's point of view
- 96% of teachers strongly agreed or agreed that as a result of Roots of Empathy, pupils are more empathic to one another
- 96% of pupils reported that if they saw a friend being bullied or treated meanly, they would help them
- 90% of pupils reported that if they saw a pupil in the playground being bullied or treated meanly, they would help them.
- 92% of teachers strongly agreed or agreed that as a result of Roots of Empathy, pupils showed more prosocial behaviour (e.g. sharing, helping, cooperating) by the end of the school year
- 80% of teachers strongly agreed or agreed that as a result of Roots of Empathy, pupils are more inclusive or accepting of others who are different from themselves (including culture, race, special needs, gender, etc.)

Relationships with Stakeholders and Fundraising

During the 2019-20 Programme year, we nurtured positive new relationships with a number of organisations and funders specifically growing our presence in South East Wales and the Midlands of England.

The Youth Endowment Fund <https://youthendowmentfund.org.uk/> is a newly created What Works Centre that has a focus on reducing youth violence and aggression. Roots of Empathy UK applied for and was successful in being chosen for the inaugural grant round to support children in their transition from primary to secondary school with an emphasis on evaluating the work through a Randomised Control Trial.

We developed a new relationship with Dulverton Trust, <https://www.dulverton.org/> to support schools and programming in the Midlands and South Yorkshire.

We were grateful to be successful in securing a further 3-year grant from Esmee Fairbairn Foundation <https://esmeefairbairn.org.uk/>, which continues our strong partnership, and supports the ROE UK core costs.

We are pleased to be able to build on our relationship started with Caerphilly borough Council. With the support of trustee Dr. Gregory we embarked on broadening our reach in Gwent supported by the Aneurin Bevan Health University Health Board <https://abuhb.nhs.wales/> enabling us to work with schools in each borough of Gwent and host a training of 30 new Welsh Instructors in Caerphilly.

We maintained our supportive relationship with Teach First and the Fair Education Alliance as national partners.

ROOTS OF EMPATHY UK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Relationships with Stakeholders and Fundraising (continued)

We had a particular focus on community development in Birmingham, working closely with the Edgbaston Foundation and other local organisations to bring programming to Birmingham for the first time.

Roots of Empathy UK continued to work closely with schools in all regions and most were able to make a contribution towards the cost of the programme.

Media

Over the last year, we have also continued to build the global Empathy Movement. Mary Gordon the Chair of Roots of Empathy UK and Founder/President of Roots of Empathy was honoured to be presented with the Order of Ontario. She spoke at the Embodiment Conference with over 400,000 global registrants, "Creating an Empathic and Emotionally Literate World," among many other presentations in the past year [Mary Gordon's Speaking Engagements](#). The programme is considered a disruptive innovation in education and has received numerous international awards. For the last four years, [HundrED](#), a global education, non-profit based in Finland, has recognized Roots of Empathy as one of the most inspirational innovations in education globally.

To support parents and educators during this pandemic, we created 22 videos that we produced and have distributed them through our networks in Canada and globally. One series of 10 (six to seven minute) videos addresses "[Children's Behaviour Through the Lens of Temperament](#)" and the second series "[Parenting Through COVID-19 Video](#)" are available in 18 additional languages.

Financial review

Roots of Empathy UK does not at this time, have a formal policy on the level of Reserves. However, an amount of £12,500 was established as a cash reserve at the outset.

In practice, through the approval of the budget, the Trustees have an annual financial goal to balance the budget, and in the long term achieve a sustainable organisation.

In 2019-2020, Roots of Empathy UK had an accumulated surplus of £90,473 (2019 – £17,676).

As the funds received from Esmee Fairbairn Foundation satisfy revenue recognition criteria as set out in the SORP, we have fully recognised £65,000 as revenue in FY 2020. However, the corresponding expenditures committed will be incurred in FY 2021 which may result in the fund report showing a deficit in FY 2021. As such the true surplus at the end of FY 2020 should be considered to be £25,473.

ROOTS OF EMPATHY UK

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including the income and expenditure, of the CIO for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees on **16 JULY 2021** and signed on its behalf



Mary Gordon
Chair, Roots of Empathy UK Board
Founder/President Roots of Empathy



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

I report on the accounts of Roots of Empathy UK for the year ended 31 August 2020, which are set out on pages 8 to 16.

Your attention is drawn to the fact that the charity's trustees have prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustees have done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

This report is made solely to the charity's trustees, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOTS OF EMPATHY UK

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Grant Thornton UK LLP

Gareth Norris FCA
Grant Thornton UK LLP
Chartered Accountants
Northampton

Date: *21 JULY 2021*

 ROOTS OF EMPATHY UK

 STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Incoming resources from:							
Donations and legacies	2	65,161	-	65,161	114,679	-	114,679
Charitable activities	2	87,126	130,047	217,173	60,125	-	60,125
Total incoming resources		152,287	130,047	282,334	174,804	-	174,804
Resources expended							
Raising funds	3	4,692	4,275	8,967	27,975	-	27,975
Charitable activities	3	82,298	118,272	200,570	134,578	-	134,578
Total resources expended		86,990	122,547	209,537	162,553	-	162,553
Net incoming resources		65,297	7,500	72,797	12,251	-	12,251
Net movements in funds		65,297	7,500	72,797	12,251	-	12,251
Total funds brought forward		17,676	-	17,676	5,425	-	5,425
Total funds carried forward		82,973	7,500	90,473	17,676	-	17,676

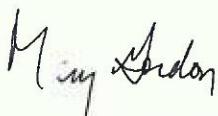
The notes on pages 10 - 16 form part of these financial statements.

ROOTS OF EMPATHY UK

BALANCE SHEET AS AT 31 AUGUST 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Current assets							
Debtors	5	6,876	25,602	32,478	19,266	-	19,266
Cash at bank and in hand		241,786	70,315	312,101	137,766	-	137,766
Total current assets		248,662	95,917	344,579	157,032	-	157,032
Creditors: amounts falling due within one year	6	(152,554)	(88,417)	(240,971)	(126,221)	-	(126,221)
Net current assets		96,108	7,500	103,608	30,811	-	30,811
Creditors: amounts falling due after more than one year		(13,135)	-	(13,135)	(13,135)	-	(13,135)
Net assets		82,973	7,500	90,473	17,676	-	17,676
Funds of the charity							
Unrestricted funds		82,973	-	82,973	17,676	-	17,676
Restricted funds		-	7,500	7,500	-	-	-
Total funds		82,973	7,500	90,473	17,676	-	17,676

The financial statements were approved by the Trustees and authorised for issue on 16 July 2021 and signed on its behalf by:



Mary Gordon – Chair, Board of Trustees

The notes on pages 10 - 16 form part of these financial statements.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1 Accounting Policies**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Charities Act 2011.

1.2 Incoming resources**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

Accounting Policies (continued)**1.3 Expenditure and liabilities****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.4 Assets**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt of donated assets.

1.5 Foreign currency translation

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

1.6 Going concern

On 11 March 2020, the World Health Organisation declared the outbreak of the novel coronavirus (COVID-19) as a global pandemic, which continues to spread throughout the UK and around the world. Management is actively monitoring the effect on its financial condition, liquidity, operations, sector, and workforce. As a result, Management anticipates a temporary decline in donation revenue and has postponed a number of its programmes.

Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, the charity is not able to fully estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity at this time.

The Charity is reliant on the continued support from Roots of Empathy (Canada) and on the basis of this support and the ongoing activities of the Charity, are of the opinion that it is appropriate to prepare the financial statements on a going concern basis.

ROOTS OF EMPATHY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

1.7 Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

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

1.8 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial activities when the Charity has fulfilled criteria for its recognition.

2 Analysis of incoming resources

	Unrestricted £	Restricted £	2020 £	2019 £
Donations and legacies				
Grants from foundations *	65,000	-	65,000	60,000
Individual and corporate contributions	161	-	161	54,679
	<u>65,161</u>	<u>-</u>	<u>65,161</u>	<u>114,679</u>
Incoming resources from charitable activities				
Contributions from Participating Schools	800	9,000	9,800	59,625
Other charitable activities	86,326	121,047	207,373	500
	<u>87,126</u>	<u>130,047</u>	<u>217,173</u>	<u>60,125</u>

* Income of £65,000 is the first element of a 3 year funding programme which has been recognised in full in accordance with the SORP guidance.

ROOTS OF EMPATHY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

3 Analysis of resources expended

	Unrestricted £	Restricted £	2020 £	2019 £
Raising funds				
Funds development management	-	-	-	12,210
Travel and expenses related to Fund Development	-	-	-	11,644
Marketing and promotion	-	-	-	237
Rent and occupancy costs	-	-	-	902
Support costs (see note 4)	4,692	4,275	8,967	2,982
	<u>4,692</u>	<u>4,275</u>	<u>8,967</u>	<u>27,975</u>
Charitable activities				
Training of new instructors	-	21,785	21,785	72,083
Program curriculum and learning materials	20,268	13,677	33,945	16,838
Ongoing support and maintenance of Programs & Professional Development for Certified Instructors	1,632	10,607	12,239	15,902
Local program management	7,367	11,563	18,930	-
Instructor travel expense	5,716	12,088	17,804	-
Management travel expense	1,889	4,782	6,671	-
Legal and professional costs	-	2,376	2,376	403
Accountancy costs	2,938	2,917	5,855	2,514
Recruitment costs	260	-	260	-
Support costs (see note 4)	42,228	38,477	80,705	26,838
	<u>82,298</u>	<u>118,272</u>	<u>200,570</u>	<u>134,578</u>
Total	<u>86,990</u>	<u>122,547</u>	<u>209,537</u>	<u>162,553</u>

4 Support costs

	Raising funds £	Charitable activities £	Total costs 2020 £	Total costs 2019 £
Support cost type				
General management and oversight	8,435	75,915	84,350	28,421
Administrative expenses	532	4,790	5,322	1,399
Total	<u>8,967</u>	<u>80,705</u>	<u>89,672</u>	<u>29,820</u>

ROOTS OF EMPATHY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

5 Debtors

	2020	2019
	£	£
Amounts falling due within one year		
Other debtors	25,902	17,750
Prepayments and accrued income	<u>6,576</u>	<u>1,516</u>
	<u>32,478</u>	<u>19,266</u>

6 Creditors

	2020	2019
	£	£
Amounts falling due within one year		
Amounts due to Roots of Empathy Canada	138,523	121,346
Other creditors	4,911	2,375
Accruals and deferred income	<u>97,537</u>	<u>2,500</u>
	<u>240,971</u>	<u>126,221</u>
Amounts falling due after more than one year		
Amounts due to Roots of Empathy Canada	<u>13,135</u>	<u>13,135</u>
	<u>13,135</u>	<u>13,135</u>

Deferred income as at 31 August 2020 amounts to £91,470 (2019: £Nil) and relates to income received in relation to service level agreements where activities had not been fully completed by the year end.

ROOTS OF EMPATHY UK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

7 Transactions with related parties

Roots of Empathy (Canada) is considered to be the CIO's parent entity, due to its common Trustees.

Roots of Empathy (Canada) is located at 250 Ferrand Drive, Suite 1501, Toronto, Ontario, Canada.

Name of the trustee or related party	Relationship to charity	Description of the transactions	2020 £	2019 £
Roots of Empathy (Canada)	Parent charity	Expenses related to the provision of Trainers, Programme Learning Materials and Curriculum, Professional Development and Programme Oversight	138,523	121,346
		Advance from ROE Canada	13,135	13,135

8 Employees

There were no direct employees of the CIO (2019: none) and no individual with emoluments exceeding £60,000 per annum,

9 Trustees' remuneration

During the year no trustees received remuneration (2019: none).

 ROOTS OF EMPATHY UK

 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 AUGUST 2020

10 Reconciliation of funds

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
Restricted funds				
Caerphilly Health Council	-	7,500	(7,500)	-
Youth Endowment	-	103,407	(103,407)	-
Dulverton Trust	-	19,140	(11,650)	7,500
		130,047	(122,547)	7,500
Unrestricted funds	<u>17,676</u>	<u>152,287</u>	<u>(86,990)</u>	<u>82,973</u>
	<u>17,676</u>	<u>282,334</u>	<u>(209,537)</u>	<u>90,473</u>

Unrestricted funds are available to spend on the Charity's activities, and comprise £65,000 held in relation to funding received in August 2020 from Esmee Fairbairn and £17,973 received in relation to other unrestricted funds held.

For details on all of our restricted and unrestricted fund activities, please refer to "Relationships with Stakeholders and Fundraising" on page 3.

