

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

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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	<u>6,843</u>	<u>107,820</u>	<u>114,663</u>	<u>87,126</u>	<u>130,047</u>	<u>217,173</u>
Total incoming resources		<u>6,843</u>	<u>107,820</u>	<u>114,663</u>	<u>152,287</u>	<u>130,047</u>	<u>282,334</u>
Resources expended							
Raising funds	3	<u>9,543</u>	<u>2,829</u>	<u>12,372</u>	<u>4,692</u>	<u>4,275</u>	<u>8,967</u>
Charitable activities	3	<u>58,728</u>	<u>38,598</u>	<u>97,326</u>	<u>82,298</u>	<u>118,272</u>	<u>200,570</u>
Total resources expended		<u>68,271</u>	<u>41,427</u>	<u>109,698</u>	<u>86,990</u>	<u>122,547</u>	<u>209,537</u>
Net incoming resources		<u>(61,428)</u>	<u>66,393</u>	<u>4,965</u>	<u>65,297</u>	<u>7,500</u>	<u>72,797</u>
Net movements in funds		<u>(61,428)</u>	<u>66,393</u>	<u>4,965</u>	<u>65,297</u>	<u>7,500</u>	<u>72,797</u>
Total funds brought forward	10	<u>82,973</u>	<u>7,500</u>	<u>90,473</u>	<u>17,676</u>	<u>-</u>	<u>17,676</u>
Total funds carried 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>

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
	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,161</u>
Incoming resources from charitable activities				
Contributions from Participating Schools	-	-	-	9,800
Other charitable activities	<u>6,843</u>	<u>107,820</u>	<u>114,663</u>	<u>207,373</u>
	<u>6,843</u>	<u>107,820</u>	<u>114,663</u>	<u>217,173</u>

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
	<u>20,634</u>	<u>32,478</u>

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
	<u>174,489</u>	<u>240,971</u>
Amounts falling due after more than one year		
Amounts due to Roots of Empathy Canada	-	13,135
	<u>-</u>	<u>13,135</u>

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.