
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.

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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)

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- 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

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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

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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	2,594	111,986	114,580	103,824

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	6,234
At 31 August 2024	10,030
Depreciation brought forward	1,265
Charge for year	3,177
At 31 August 2024	4,442
Net book value	
At 31 August 2024	5,588
At 31 August 2023	2,531

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 "Chris Bagnall".

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