

HUMAN ROOTS COMMUNITY

England & Wales · Charity number 1187929

Details

Status Registered

Legal form CIO

Registered 2020-02-13

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

Contact

Address 9 Sanders Close
Stansted
Essex
CM24 8GY

Phone 07803902562

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Website www.humanrootscommunity.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE—(A) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF HORTICULTURE, HORTICULTURAL PRACTICES AND COOKING.(B) THE PREVENTION OR RELIEF OF POVERTY THROUGH THE PROVISION OF FRESH FRUIT AND VEGETABLE TO INDIVIDUALS IN NEED AND/OR CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: To advance the education of the public in the subjects of horticulture, horticultural practices and cooking.The prevention and relief of poverty through the provision of fresh fruit and vegetable to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Essex
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,646	£1,536	-	-
2024-03-31	£434	£5,291	-	-
2023-03-31	£10,613	£12,539	-	-
2022-03-31	£25,219	£19,998	-	-
2021-03-31	£30,572	£17,812	-	-

Trustees

Name	Role	Appointed
Alexandra Joy Cormack		2025-02-03
Catherine Mary Izzard		2025-02-03
Kamila Winkworthova		2025-02-03

HUMAN ROOTS COMMUNITY

England & Wales - Charity number 1187929

Accounts

Human Roots Community

(Charitable Incorporated Organisation)

Trustees' Report for the year ending 31 March 2025

Reflecting on 2024-2025: key highlights

Food Donations: The team continued to deliver fresh, organic food to the local community via the local food share initiative and donated food to support the cookery course run by Touchpoint.

Awards: Grant from Essex Community Initiatives Fund has enabled us to purchase a fruit cage, fruit bushes compost and marketing materials.

A Gold Award from the RHS Britain in Bloom "Grow Your Own" category.

Working with others: A successful evening session at the allotment with Stansted Beaver Cubs.

Collaborating with Touchpoint, in particular with their cookery course.

Exciting projects for 25/26

Erecting the fruit cage and planting fruit bushes.

Working with volunteers from UCAN.

Growing some different food types such as patty pans, mange tout, baby corn and tomatoes.

Enhancing our media presence via Touchpoint Radio and social media.

Operational updates: planting and maintenance

Planting schedule agreed including volunteers choosing the plants they would each start at home and bring to the allotment when ready for planting out.

Trial of various methods for pest control and engaging with local businesses to obtain free supplies of egg shells, coffee grounds and beer.

Free wood chippings supplied by a local tree felling business have been applied to the paths to reduce maintenance and suppress weeds.

Compost corner has been rearranged and is working more efficiently.

Wildflower area is progressing and has been sown with wildflower seeds several times. It also has in it the bug and small animal houses made by the Beaver Cubs.

Media and Marketing : preparing for 2026

Kamila and Alex have agreed to take on responsibility for posting on social media. Ash writes a monthly article for the local press.

We need to review the website.

Funding and income growth

Grant application to Essex Community Initiative Fund was successful and funds received in April 2025.

An application to The Giving Machine Community Grants was not successful but we intend to re-apply.

We will consider other ways of increasing funds.

Handover to New Trustees

Completed at a meeting on 27 October 2025. The current trustees are Cathy Izzard, Kamila Winkworth and Alex Cormack.

Acknowledgements and future aspirations

The dedication and commitment of the entire team at Human Roots Community has ensured the on-going success of the Organisation and as we begin 2026 we are all looking forward to a successful and productive year in which we will support our local community and sustain each other as we thrive through working together.

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial year which give a true and fair value 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 those financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charity SORP;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. 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 Trustees on 28 January 2026

Signed on their behalf by TrusteeC. Izzard.....

Printed Name: Cathy Izzard



Human Roots Community		Charity No (if any)	1187929
Annual accounts for the period			
1-Apr-24	To	31-Mar-25	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	2,610	-	2,610	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	36	-	-	36	434
Total	S07	-	-	-	-	434
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	1,144	185	-	1,329	4,301
Separate material item of expense	S10	-	-	-	-	-
Other	S11	207	-	-	207	990
Total	S12	1,351	185	-	1,536	5,291
Net income/(expenditure) before investment gains/(losses)	S13	- 1,351	- 185	-	- 1,536	- 4,857
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 1,351	- 185	-	- 1,536	- 4,857
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 1,351	- 185	-	- 1,536	- 4,857
Reconciliation of funds:						
Total funds brought forward	S21	11,196	2,610	-	13,806	
Total funds carried forward	S22	9,845	2,425	-	12,270	

Human Roots Community		Charity No	1187929
		Company No	
Annual accounts for the period	1-Apr-24	31-Mar-25	

Section B Balance sheet

		Guidance note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03		
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	
Tangible assets	(Note 14)	B02	-	-	-	-	
Heritage assets	(Note 16)	B03	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	
Total fixed assets		B05	-	-	-	-	
Current assets							
Stocks	(Note 18)	B06	-	41	-	41	
Debtors	(Note 19)	B07	-	2,610	-	2,610	
Investments	(Note 17.4)	B08	-	-	-	-	
Cash at bank and in hand	(Note 24)	B09	9,738	-	-	9,738	
Total current assets		B10	9,738	2,651	-	12,389	
Creditors: amounts falling due within one year	(Note 20)	B11	41	-	-	41	
Net current assets/(liabilities)		B12	9,697	2,651	-	12,348	
Total assets less current liabilities		B13	9,697	2,651	-	12,348	
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	
Total net assets or liabilities		B16	9,697	2,651	-	12,348	
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	
Restricted income funds (Note 27)		B18	-	2,610	-	2,610	
Unrestricted funds		B19	9,738	-	-	9,738	
Revaluation reserve		B20	-	-	-	-	
Fair value reserve		B21	-	-	-	-	
Total funds		B22	9,738	2,610	-	12,348	

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Catherine Izzard	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Yes

*-Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Sufficient funds in the bank account to cover operating costs for at least 5 years

Disclosure of any uncertainties that make the going concern assumption doubtful;

n/a

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

n/a

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*



*-Tick as appropriate

No*



Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	n/a
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	n/a
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	n/a

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*



*-Tick as appropriate

No*



Please disclose:

<i>(i) the nature of any changes;</i>	n/a
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	n/a
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	n/a

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*



*-Tick as appropriate

No*



Please disclose:

<i>(i) the nature of the prior period error;</i>	n/a
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	n/a
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	n/a

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

none

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	_____	_____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	_____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Membershin subscriptions which gives a member the right to buy services or other	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

	membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 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 <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

✓	✓	✓
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Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

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Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	2,610	-	2,610	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	36	-	-	36	-
Total	36	2,610	-	2,646	434	
Charitable activities:	cultivating community allotment	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	36	2,610	-	2,646	434	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Essex Community Initiatives Fund	2,610
Government grant 2		-
Government grant 3		-
Other		-
	Total	2,610

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	Grant from ECIF is restricted	

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	none	

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Administrative expenses	207	-	-	207	-	1,693	-	1,693
Garden Materials	1,144	185	-	1,329	1,271	-	-	1,271
Catering costs					184			184
Licenses and subs					730			730
Sundry expenses		-	-	-	423	-	-	423
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	1,351	185	-	1,536	2,608	1,693	-	4,301
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Independent Examiners Fees	-	-	-	-	840	-	-	840
Legal & Professional fees	-	-	-	-	150	-	-	150
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	990	-	-	990
TOTAL EXPENDITURE	1,351	185	-	1,536	3,598	1,693	-	5,291

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
community allotment	1,351	185	-	1,536	2,608	-	-	2,608
community toilet	-	-	-	-	-	1,693	-	1,693
Other	-	-	-	-	-	-	-	-
Total	1,351	185	-	1,536	2,608	1,693	-	4,301

Section C**Notes to the accounts****(cont)****Note 7 Extraordinary items***Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	840
-	-
-	-
-	-

Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C **Notes to the accounts** **(cont)**

Note 14 **Tangible fixed assets**
Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

	This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

	This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

--	--

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	41	840	-	-
Total	41	840	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--	--

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
9,738	12,036
-	-
9,738	12,036

Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	n/a	
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	n/a	

Section C**Notes to the accounts****(cont)****Note 26 Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event	Restricted Fund projects completed prior to start of this accounting period and the grant providers not requiring return of unused balance the funds were transferred from restricted to non restricted category.	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Total funds moved from restricted to non restricted £5686	

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

1

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

HUMAN ROOTS COMMUNITY

England & Wales - Charity number 1187929

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

**HUMAN ROOTS
COMMUNITY**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1187929

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 14	Notes to the Financial Statements
Page 15	Independent Examiner's Report

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1187929
DATE OF REGISTRATION	13th February 2020
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES AT 31ST MARCH 2024	Jessica Garbett David Lourens Iris Evans
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 13th February 2020 as Amended on 15th October 2021.

OBJECTS

a) To advance the education of the public in the subject of Horticulture, Horticultural practices and cooking. b) The prevention or relief of poverty through the provision of fresh fruit and vegetables to individuals in need and or Charities or other organisations working to prevent or relieve poverty.

CORRESPONDENCE ADDRESS 34 Bayford Way
Stansted
CM24 8TQ

PRIMARY BANKERS Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

INDEPENDENT EXAMINERS Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

Reflecting on the Past and Building the Future

A Vision for the Future of HRC

Since 2023, Keiran Olivier, founder and creator of HRC, has stepped back from the charity due to personal circumstances. Faced with the possibility of closing its doors, the dedicated volunteer team stood firm in their commitment to the charity's mission. Over the past two years, they have worked tirelessly to maintain the allotment and recruit new members, successfully adding four new volunteers to the team—an achievement worth celebrating.

Looking ahead, three longstanding volunteers, each with over four years of service, will be inducted as Trustees following the financial year-end, taking full responsibility for steering the charity into its next chapter.

Reflecting on 2023–2024: Key Highlights

- School Programming: All school-related projects have concluded, with no new initiatives currently planned.
- Food Donations: The team continues to deliver food to partners, providing over 150 kg of fresh produce to a local village partner.
- Volunteer Recruitment: Four new volunteers joined the HRC team, strengthening its capabilities.
- Awards: HRC earned the prestigious Gold Award for the "Best Grow Your Own" project in the Anglia in Bloom competition.

Exciting Projects for 2025

To enhance mental health and well-being among local residents, HRC is planning several initiatives, including:

- Drop-In Sessions: Offering a supportive space for community members.
- Allotment Learning Opportunities: Training new allotment owners while they await plot availability.
- Coffee Mornings: Providing a welcoming environment for those seeking respite from daily stress.

Operational Updates: Planting & Maintenance

Wood Panels: Ash will communicate with Richard about potential reuse.

Seeds: Alex is applying for free seeds for 2025. Volunteers will assess current seed stock during winter closure to determine future needs.

Bark Mulch: Carolyn will coordinate with suppliers for delivery and timing.

Wildflower Area: Plans include tidying the "water feature" and planting wildflowers, such as yellow rattle, before the frost sets in.

Manure Supply: Alex will liaise with Mick, the new Chair, to arrange delivery and allocation of manure.

Compost Corner: Volunteers are clearing the area, designating one side for compostable materials and the other for transportable green waste.

Water Butts: Alan will evaluate ways to enhance the efficiency of water collection and usage.

Media and Marketing: Preparing for 2025

HRC is transitioning social media responsibilities to new recruits to ensure consistent updates and community engagement.

- Facebook: Alex and Kamila will work on accessing existing accounts or creating a new page.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

- Instagram: Alex will explore options to establish a dedicated HRC account separate from personal accounts.
- Community Engagement: Kamila is organizing a holiday gathering at the Dog and Duck pub to foster camaraderie among volunteers and thank supporters.

Funding and Income Growth

- Grant Applications: Cathy has submitted a £3,000 funding application to support various enhancements, with a decision expected by December 2024.
- Trading Income: Efforts are ongoing to increase revenue streams through new and existing opportunities.

Handover Process: Trustee Transition

The transition to new Trustees is in progress, requiring submission of the following documents to Keiran Olivier:

- Photo ID (passport)
- Driver's license
- Proof of address

Acknowledgments and Future Aspirations

The HRC team's dedication has not only preserved the charity's mission but also laid a strong foundation for the future. As we step into 2025, we look forward to expanding our impact, supporting our community, and fostering growth in meaningful ways.

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. 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 Trustees on 24/01/2025

Signed on their behalf by Trustee Ben

Printed Name: DAVID LOUREN

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	-	-	-	5,078
Activities for Generating Funds	3b	-	-	-	4,579
Investment Income	3c	-	-	-	-
Other Incoming Resources	3d	434	-	434	956
TOTAL INCOMING RESOURCES		434	-	434	10,613
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	2,608	1,693	4,301	11,839
Governance Costs	4b	990	-	990	700
TOTAL RESOURCES EXPENDED		3,598	1,693	5,291	12,539
NET INCOMING (OUTGOING) RESOURCES		(3,164)	(1,693)	(4,857)	(1,927)
Funds Brought Forward		8,674	7,379	16,053	17,980
TOTAL FUNDS CARRIED FORWARD		5,510	5,686	11,196	16,053

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 14 form part of these financial statements.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	6,350	5,686	12,036	16,753
Total Current Assets		6,350	5,686	12,036	16,753
Creditors: Amounts falling due within one year	9	840	-	840	700
NET CURRENT ASSETS		5,510	5,686	11,196	16,053
TOTAL ASSETS less current liabilities		5,510	5,686	11,196	16,053
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		5,510	5,686	11,196	16,053
Funds of the Charity					
General Funds		5,510	-	5,510	8,674
Restricted Funds	5	-	5,686	5,686	7,379
Total Funds		5,510	5,686	11,196	16,053

Approved by the Trustees on 24/01/2025

Signed on their behalf by Trustee *David Lourens*

Printed Name: DAVID LOURENS

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 resource 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 sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. 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.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

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.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
----------------------------------	---------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024: None

31st March 2023: None

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies				
Gifts & Donations	-	-	-	2,385
Grants Received	-	-	-	2,693
	-	-	-	5,078
b) Activities for Generating Funds				
Fundraising Income	-	-	-	4,565
Plant & Jam Sales	-	-	-	14
	-	-	-	4,579
c) Investment Income				
Interest	-	-	-	-
	-	-	-	-
d) Other Incoming Resources				
Refunds	434	-	434	956
	434	-	434	956

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities				
Administrative Expenses	-	1,693	1,693	-
Advertising & Publicity	-	-	-	807
Catering Costs	184	-	184	-
Equipment Costs	-	-	-	1,717
Fundraising Costs	-	-	-	807
Garden Materials	1,271	-	1,271	6,748
Insurance Costs	-	-	-	158
Licenses & Subscriptions	730	-	730	1,102
Sundry Expenses	423	-	423	169
Volunteers Costs	-	-	-	331
	2,608	1,693	4,301	11,839
b) Governance Costs				
Independent Examiners Fees	9	840	840	700
Legal & Professional Fees		150	150	-
		990	990	700

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-23	Income	Expenditure	Transfers	Balance 31-Mar-24
	£	£	£	£	£
Community Fridge	423	-	-	-	423
Community Toilet	2,601	-	1,693	-	908
Educational Projects	-	-	-	-	-
General Charity	182	-	-	-	182
Large Garden Kit	1,670	-	-	-	1,670
Little Roots Fund	1,155	-	-	-	1,155
Muddy Boots	100	-	-	-	100
Refurb Day Centre	500	-	-	-	500
Shed Project	556	-	-	-	556
Touch Point Garden	115	-	-	-	115
Wheelchair Project	77	-	-	-	77
	7,379	-	1,693	-	5,686

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-22	Income	Expenditure	Transfers	Balance 31-Mar-23
	£	£	£	£	£
Birchanger Nature Project	509	-	915	406	-
Community Fridge	423	-	-	-	423
Community Toilet	36	2,693	129	-	2,601
Educational Projects	-	1,058	1,470	412	-
General Charity	308	-	126	-	182
Large Garden Kit	1,670	-	-	-	1,670
Little Roots Fund	1,155	-	-	-	1,155
Muddy Boots	100	-	-	-	100
Refurb Day Centre	500	-	-	-	500
Shed Project	556	-	-	-	556
Touch Point Garden	-	437	322	-	115
Wheelchair Project	77	-	-	-	77
	5,335	4,188	2,962	818	7,379

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cash at Bank & in Hand	6,350	5,686	12,036	16,753
	6,350	5,686	12,036	16,753

8. DEBTORS AND PREPAYMENTS

The CIO held no debtors or prepayments during this or the previous financial period.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiners Fees	840	-	840	700
	840	-	840	700

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	5,510	5,686	11,196	16,053
Long Term Liabilities	-	-	-	-
	5,510	5,686	11,196	16,053

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Human Roots Community on the accounts for the year ended 31st March 2024 set out on pages 6 to 14.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement

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

1. 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 28th January 2025

HUMAN ROOTS COMMUNITY

England & Wales - Charity number 1187929

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

**HUMAN ROOTS
COMMUNITY**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1187929

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 14	Notes to the Financial Statements
Page 15	Independent Examiner's Report

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1187929

DATE OF REGISTRATION 13th February 2020

START OF FINANCIAL YEAR 1st April 2022

END OF FINANCIAL YEAR 31st March 2023

TRUSTEES AT 31ST MARCH 2023 Jessica Garbett
David Lourens
Iris Evans
Ken White (Resigned 2nd May 2023)

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO - Foundation Registered 13th February 2020

OBJECTS

a) To advance the education of the public in the subject of Horticulture, Horticultural practices and cooking. b) The prevention or relief of poverty through the provision of fresh fruit and vegetables to individuals in need and or Charities or other organisations working to prevent or relieve poverty.

CORRESPONDENCE ADDRESS 34 Bayford Way
Stansted
CM24 8TQ

PRIMARY BANKERS Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

What's on my Mind

Thinking about the Future of HRC

I would like to invest in the team we currently (members of 3 year or more) and develop a culture where people feel that they can take ownership of certain projects or task. I am struggling with this and am not sure how to invest more time and lack the skill to enable this to happen.

Looking Back - Projects

Looking Back

- Overall, I think we had a successful year achieving 3 major projects with schools.
- Donating food to our partners.
- Recruiting 3 new volunteers to the crew.
- Drawing a close to our Muddy boots pilot.
- We also achieved a prestigious award for the 'best grow your own' project in all of Anglia, in the Anglia in Bloom competition.
- We hosted close to 100 child participants on the allotment for educational visits.
- Took part in 3 local group meetings to raise the profile of HRC.
- We have also hosted 2 corporate events one as a pure fundraising drive and the other as a wellbeing CSR day for Zentiva a company based in the North of England.

Projects

Time and skill being the stopper on this.

Birchanger

Is now complete, I need help putting together a final report.

Forest Hall

Is now complete, I need help putting together a final report. I will be visiting the school on 08.11.22 as a follow up meeting to see their progress since the change of garden lead took over.

Summercroft

Is now complete, I need help putting together a final report.

Looking to the Future

Media and Marketing: Planning for 2024 & Increase trading income through 2023-2025.

See above: Thinking about the future of HRC.

School Expansion

This is not a consideration for 2023/4 as we will have to fundraise to support another round, and KO is time restrained.

Products

See opening statement. I am open to suggestion and willing to fund projects that inspire current volunteer pool.

Funding to Deliver

We have been awarded close to £2,000 to install tools and furnish the community shed with a seed share on the allotment. The men's group 'Let's Talk Stansted' and HRC have paired up to deliver project aims to revitalise this space and develop it with and for the local allotment community.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. 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 Trustees on 24/01/2024

Signed on their behalf by Trustee *DLourens*

Printed Name: DAVID LOURENS

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	890	4,188	5,078	17,933
Charitable Activities	3b	-	-	-	8
Activities for Generating Funds	3c	4,579	-	4,579	7,278
Investment Income	3d	-	-	-	-
Other Incoming Resources	3e	956	-	956	-
TOTAL INCOMING RESOURCES		6,425	4,188	10,613	25,219
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	8,877	2,962	11,839	19,348
Governance Costs	4b	700	-	700	650
TOTAL RESOURCES EXPENDED		9,577	2,962	12,539	19,998
NET INCOMING (OUTGOING) RESOURCES		(3,153)	1,226	(1,927)	5,221
Funds Brought Forward		12,645	5,335	17,980	12,759
Transfer of Funds		(818)	818	-	-
TOTAL FUNDS CARRIED FORWARD		8,674	7,379	16,053	17,980

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 14 form part of these financial statements.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	9,374	7,379	16,753	18,630
Total Current Assets		9,374	7,379	16,753	18,630
Creditors: Amounts falling due within one year	9	700	-	700	650
NET CURRENT ASSETS		8,674	7,379	16,053	17,980
TOTAL ASSETS less current liabilities		8,674	7,379	16,053	17,980
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		8,674	7,379	16,053	17,980
Funds of the Charity					
General Funds		8,674	-	8,674	12,645
Restricted Funds	5	-	7,379	7,379	5,335
Total Funds		8,674	7,379	16,053	17,980

Approved by the Trustees on 24/01/2024

Signed on their behalf by Trustee David Lourens

Printed Name: DAVID LOURENS

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 resource 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 sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. 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.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

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.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
----------------------------------	---------------------------

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023: None

31st March 2022: None

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	890	1,495	2,385	8,128
Grants Received	-	2,693	2,693	9,805
	890	4,188	5,078	17,933
b) Charitable Activities				
Allotment Club	-	-	-	8
	-	-	-	8
c) Activities for Generating Funds				
Fundraising Income	4,565	-	4,565	7,010
Plant & Jam Sales	14	-	14	268
	4,579	-	4,579	7,278
d) Investment Income				
Interest	-	-	-	-
	-	-	-	-
e) Other Incoming Resources				
Refunds	956	-	956	-
	956	-	956	-

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities				
Administrative Expenses	-	-	-	3,558
Advertising & Publicity	807	-	807	5,653
Catering Costs	-	-	-	833
Community Projects	-	-	-	916
Equipment Costs	1,717	-	1,717	1,847
Fundraising Costs	807	-	807	-
Garden Materials	3,854	2,894	6,748	4,280
Gifts & Grants	-	-	-	815
Insurance Costs	158	-	158	-
Licenses & Subscriptions	1,102	-	1,102	1,066
Sundry Expenses	169	-	169	374
Volunteers Costs	263	68	331	6
	8,877	2,962	11,839	19,348
b) Governance Costs				
Independent Examiners Fees	9	700	-	700
		700	-	650

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Active Essex Seeds	-	-	-	-	-
Birchanger Nature Project	509	-	915	406	0
Community Fridge	423	-	-	-	423
Community Toilet	36	2,693	129	-	2,600
Educational Projects	-	1,058	1,470	412	-
General Charity	308	-	126	-	182
Large Garden Kit	1,670	-	-	-	1,670
Little Roots Fund	1,155	-	-	-	1,155
Muddy Boots	100	-	-	-	100
Refurb Day Centre	500	-	-	-	500
Shed Project	556	-	-	-	556
Touch Point Garden	-	437	322	-	115
Wheelchair Project	77	-	-	-	77
	5,335	4,188	2,962	818	7,379

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Active Essex Seeds	-	4,934	4,934	-	-
Birchanger Nature Project	2,930	225	2,646	-	509
Community Fridge	423	-	-	-	423
Community Toilet	-	500	464	-	36
General Charity	308	-	-	-	308
Large Garden Kit	1,655	15	-	-	1,670
Little Roots Fund	500	655	-	-	1,155
Muddy Boots	1,367	193	1,460	-	100
Refurb Day Centre	500	-	-	-	500
Shed Project	156	400	-	-	556
Wheelchair Project	77	-	-	-	77
	7,917	6,922	9,503	-	5,335

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	9,374	7,379	16,753	18,630
	9,374	7,379	16,753	18,630

8. DEBTORS AND PREPAYMENTS

The CIO held no Debtors or Prepayments during this or the previous financial period.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiners Fees	700	-	700	650
	700	-	700	650

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	8,674	7,379	16,053	17,980
Long Term Liabilities	-	-	-	-
	8,674	7,379	16,053	17,980

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Human Roots Community on the accounts for the year ended 31st March 2023 set out on pages 6 to 14.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement

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

1. 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS


Date: 29th January 2024

HUMAN ROOTS COMMUNITY

England & Wales - Charity number 1187929

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

**HUMAN ROOTS
COMMUNITY**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1187929

Castle View Accounting Ltd
New Barn
Mudberry Lane
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HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 7	Trustees' Report
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Page 9	Balance Sheet
Pages 10 to 14	Notes to the Financial Statements
Page 15	Independent Examiner's Report

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1187929
DATE OF REGISTRATION	13th February 2020
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	Jessica Garbett David Lourens Iris Evans Ken White (Appointed 10th January 2022)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 13th February 2020
OBJECTS	a) To advance the education of the public in the subject of Horticulture, Horticultural practices and cooking. b) The prevention or relief of poverty through the provision of fresh fruit and vegetables to individuals in need and or Charities or other organisations working to prevent or relieve poverty.
CORRESPONDENCE ADDRESS	34 Bayford Way Stansted CM24 8TQ
PRIMARY BANKERS	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

What's on my Mind

The last 2 years have been of reflection and conflict as most of you will know. After much deliberation, I have come to the decision to take a year out to explore other options. This means, I will be looking to take extra training in the field of gardening school education and development by applying to the:

- RHS school - A Year in Your Gardening Club: £95 – One day (June)
- Writtle: garden design introduction £450 ten-week course (Now)

I have also identified 3 other charities in similar fields which I have contacted and will be setting up meetings to chat with and find out if I could volunteer at their charities for 3 days a month. This is with the aim of gaining a different perspective on the various gardening projects outside of our own. See section Looking to the future below for updates about HRC for 2023-24 and what this year will look like on the ground.

Looking Back - Projects

Food Parcels

We will be working with both the Stansted & Bishops Stortford Foodbank and the new community fridge base at TouchPoint community centre. We will act as a conduit for the distribution of fresh vegetables helping reduce food waste and tackling food deprivation. HRCs' role is to share any vegetables we grow or are donated from other organisations within our community. We have also been talking with Stansted Airport's CSR team and have agreed to introduce them to the community Fridge to help them reduce their food waste at the airport. These items will only include confiscated sealed food items from passengers.

Muddy Boots

Last session takes place on the 4th of May, will last 4 weeks with reduced and amended course content and gifts.

Allotment Volunteers

No new development

Active Essex Seeds

They are asking for us to engage with this again, but we are waiting for Cultivating Change to confirm if they will be supplying seeds. This will launch in the summer holidays if it goes ahead.

Schools

We have Birchanger as the only outstanding school. Please see the updates below.

Looking to the Future

Media and Marketing: Planning for 2024

We are in the process of launching our annual summer fundraiser with the aims of raising £15k. This will support the next 3 school. We are making a donation option for 3 tiers.

- Public - £5 donation
- Private - £10 get a sunflower pot to plant at home
- Corporate – CSR days to plant sunflowers minimum by in of £1000

I will be asking all members of the HRC family to post, share like and talk about our summer fundraiser. We will create fun and easy ways for everyone to participate in so there's no excuses.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022

Projects:

Birchanger: See full update here - <https://1drv.ms/w/s!Ajemlz8EqHbr-h-E7062X4WQeFxz>

What opportunities are there?

- *Great learning experience/data collection*

What are the risk or concerns?

- *Lack of maintenance.*

What keeps me awake at night?

- *Lack of maintenance. And pests.*

Forest Hall: See full update here - <https://1drv.ms/w/s!Ajemlz8EqHbr-iXDnGixImxcT9fd>

What opportunities are there?

- *In school lessons/ data collection*

What are the risk or concerns?

- *Project death due to legacy issues*

What keeps me awake at night?

- *Lack of maintenance. And pests*

Summerville: See full update here - WIP

What opportunities are there?

- *Great learning experience/data collection*

What are the risk or concerns?

- *Project death due to legacy issues*
- *Lack of maintenance. And pests*

What keep me awake at night?

- *Lack of maintenance. And pests*

Increase Trading Income Through 2023-2025

School Expansion: If we are approached by schools we will work with them in 2023/24 to deliver 2024. A set of requirements will have to be met.

Products: Not Pursuing

See opening statement.

Funding to Deliver

I will be identifying a varied funding stream to complete the aim of allotment sustainability and school delivery.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022


Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. 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 Trustees on 9/12/2022

Signed on their behalf by Trustee 

Printed Name: DAVID LOURENS

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	11,011	6,922	17,933	29,042
Charitable Activities	3b	8	-	8	468
Activities for Generating Funds	3c	7,278	-	7,278	1,062
TOTAL INCOMING RESOURCES		18,297	6,922	25,219	30,572
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	9,845	9,503	19,348	17,212
Governance Costs	4b	650	-	650	600
TOTAL RESOURCES EXPENDED		10,495	9,503	19,998	17,812
NET INCOMING (OUTGOING) RESOURCES		7,802	(2,582)	5,221	12,759
Funds Brought Forward		4,843	7,917	12,759	-
TOTAL FUNDS CARRIED FORWARD		12,645	5,335	17,980	12,759

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements.

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

BALANCE SHEET AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	13,295	5,335	18,630	13,359
Total Current Assets		13,295	5,335	18,630	13,359
Creditors: Amounts falling due within one year	9	650	-	650	600
NET CURRENT ASSETS		12,645	5,335	17,980	12,759
TOTAL ASSETS less current liabilities		12,645	5,335	17,980	12,759
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		12,645	5,335	17,980	12,759
Funds of the Charity					
General Funds		12,645	-	12,645	4,843
Restricted Funds	5	-	5,335	5,335	7,917
Total Funds		12,645	5,335	17,980	12,759

Approved by the Trustees on 9/12/2022

Signed on their behalf by Trustee David Lourenco

Printed Name: DAVID LOURENCO

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 resource 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 sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. 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.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

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.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022: None

31st March 2021: None

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations, Grants & Legacies				
Gifts & Donations	1,206	6,922	8,128	11,138
Grants Received	9,805	-	9,805	17,904
	11,011	6,922	17,933	29,042
b) Charitable Activities				
Allotment Club	8	-	8	468
	8	-	8	468
c) Activities for Generating Funds				
Fundraising Income	7,010	-	7,010	-
Plant & Jam Sales	268	-	268	1,062
	7,278	-	7,278	1,062

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Cost of Charitable Activities				
Administrative Expenses	1,735	1,823	3,558	2,942
Advertising & Publicity	1,095	4,558	5,653	577
Catering Costs	786	46	833	-
Course Materials	56	-	56	285
Equipment Costs	791	1,056	1,847	1,675
Garden Materials	3,177	1,103	4,280	9,699
Gifts & Grants	815	-	815	830
Licenses & Subscriptions	1,066	-	1,066	98
Community Projects	-	916	916	602
Sundry Expenses	318	-	318	307
Training Costs	-	-	-	182
Volunteers Costs	6	-	6	15
	9,845	9,503	19,348	17,212
b) Governance Costs				
Independent Examiners Fees	9	-	9	600
	9	-	9	600

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-21	Income	Expenditure	Transfers	Balance 31-Mar-22
	£	£	£	£	£
Active Essex Seeds	-	4,934	4,934	-	-
Birchanger Nature Project	2,930	225	2,646	-	509
Community Fridge	423	-	-	-	423
Community Toilet	-	500	464	-	36
General Charity	308	-	-	-	308
Large Garden Kit	1,655	15	-	-	1,670
Little Roots Fund	500	655	-	-	1,155
Muddy Boots	1,367	193	1,460	-	100
Refurb Day Centre	500	-	-	-	500
Shed Project	156	400	-	-	556
Wheelchair Project	77	-	-	-	77
	7,917	6,922	9,503	-	5,335

PREVIOUS FINANCIAL YEAR

	Balance 13-Feb-20	Income	Expenditure	Transfers	Balance 31-Mar-21
	£	£	£	£	£
Birchanger Nature Project	-	2,930	-	-	2,930
Community Fridge	-	825	402	-	423
General Charity	-	492	184	-	308
Large Garden Kit	-	1,700	45	-	1,655
Little Roots Fund	-	500	-	-	500
Muddy Boots	-	3,882	2,515	-	1,367
Refurb Day Centre	-	900	400	-	500
Shed Project	-	500	344	-	156
Wheelchair Project	-	5,174	5,097	-	77
	-	16,904	8,987	-	7,917

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank & in Hand	13,295	5,335	18,630	13,359
	13,295	5,335	18,630	13,359

8. DEBTORS AND PREPAYMENTS

The CIO held no Debtors or Prepayments during this or the previous financial period.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Independent Examiners Fees	650	-	650	600
	650	-	650	600

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	12,645	5,335	17,980	12,759
Long Term Liabilities	-	-	-	-
	12,645	5,335	17,980	12,759

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Human Roots Community on the accounts for the year ended 31st March 2022 set out on pages 8 to 14.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement

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

1. 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS


Date: 4th January 2023

HUMAN ROOTS COMMUNITY

England & Wales - Charity number 1187929

Accounts

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021**

**HUMAN ROOTS
COMMUNITY**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1187929

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 7	Trustees' Report
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 14	Notes to the Financial Statements
Page 15	Independent Examiner's Report

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1187929
DATE OF REGISTRATION	13th February 2020
START OF FINANCIAL PERIOD	13th February 2020
END OF FINANCIAL PERIOD	31st March 2021
TRUSTEES AT 31ST MARCH 2021	Jessica Garbett David Lourens Iris Evans
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 13th February 2020

OBJECTS

a) To advance the education of the public in the subject of Horticulture, Horticultural practices and cooking. b) The prevention or relief of poverty through the provision of fresh fruit and vegetables to individuals in need and or Charities or other organisations working to prevent or relieve poverty.

CORRESPONDENCE ADDRESS	34 Bayford Way Stansted CM24 8TQ
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PRIMARY BANKERS	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
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HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

What's on my Mind

1. Looking Back

Media and Marketing:

- We have created a strong brand over the last 2 years.
- We now have a staple Welcome Wednesday feature, recipe cards, volunteers of the month and we had a newsletter.
- We also handed out over 5000 leaflets supporting our allotment and school awareness drive which saw our following increase substantially.

Unfortunately, KO has not been able to maintain the newsletter due to time constraints. Looking ahead, a volunteer could take on this responsibility. Perhaps this is something we could target through social media, the current team can't manage it.

Looking ahead in the year, KO feels that we could increase our presence in the village by attending fairs in churches, school communities and other organisations. This will require a significant voluntary contribution from all volunteers and budget for marketing materials.

Projects

Food Parcels

- We have delivered over 100 veg boxes to local families totalling in 490+ kg

Although we have done very well in terms of delivery, the cost to us as an organisation is costly in time and resources with very little benefit to us. Meaning collecting the data required to support this drive is extremely limited. Therefore, funding will be limited in the future drives. I propose reducing our delivery to partners that cannot and will not be more beneficial to our aims (Spangles Family Hub). I propose we only support food banks where we will be assured of the support needed. Namely Bishops Stortford and Stansted, with a potential community fridge in the coming years through Touch Point. Problems I foresee here is again, data collection to prove we are making a difference.

We asked: What did you think of the quality of the veg? Did the fact that you received organic, pesticide free-food change your perception of it?

"Excellent. the flavour of the veg brought back memories of when she was a young child back home. Her family grew their own food and knowing the food supplied was organic and pesticide-free made her feel healthy and happy."

Muddy Boots

- We have completed our Muddy Boots pilot with great results. There will be a new group starting in spring 2022.

This pilot was extremely successful, however dealing with this partner can be difficult in terms of communication and they are constrained by their larger organisational red tape. Which lead to very uncertain terms of engagement and very restricted feedback from them. I think a partnership agreement would support a clear plan of action and understanding in terms of trust and transparency.

Watch what we got up to here: https://fb.watch/8jaabUE_xl/

We asked: What did you like about the workshop?

"It gave us all something to do. Especially the kids, Hermonie just loves being outside and getting her hands dirty so this workshop was the perfect opportunity for her to thrive."

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued) FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

Allotment Volunteers

- We currently have 18 volunteers which is up from 5 in early 2020.
- The allotment has seen an increase and decrease over the last 2 years. Covid has had a significant impact on this.
- We went from 5 volunteers in late 2020 to 25 in mid 2021. By the end of 2021 we are back down to 18 garden volunteers with a core of 10 regular visitors.
- We also hosted a group of 6-8 young men from the Harlow college who all have a spectrum of needs through summer. They participated once a week and spent 2-3 hours with KO on the allotment doing various jobs. One participant has continued with us and attends weekly outside of his college requirements. Continued support of this is being nurtured. This will be a free of charge.

Moving into the new year KO is proposing that we increase events and workshops to support the wellbeing and overall horticultural learning to these volunteers. We will need to allocate or fundraise specifically for this in terms of delivery and material cost. KO has also proposed that we allocate more fresh vegetables to these volunteers as she values their input and physical health as well as their outlook toward fresh produce

Active Essex Seeds

- We helped facilitate the distribution of 5000 seed packs for their school holiday drive which is a national programme which see children on free school meals have access to holiday club's activities.
- We created and designed the packaging for this drive with the help of 2 partners. She also created a video to support their online presence with a "how to sow" video. It was very well received. You can view it here: <https://1drv.ms/v/s!Ajemlz8EqHbr6EBnO5d6GayiGtyD?e=qenRcJ>

We pulled in a Charity called Cultivating Change, who supplied the free seeds while the distributors Active Essex made it available to their school camps nationwide. This was extremely easy to do and aligned with our outcomes strongly, however, problems arose when the AE people have been extremely cagy about the reach that the programme had and have not shared any information about how the pilot went (data to support wellbeing of participants, something that was explicitly asked for) with their service users. Which has been a problem for both us and CC. Once again I think a clear and concise partnership agreement would have been extremely beneficial to all parties. Although please be aware that this pilot moved extremely quickly with us mobilising within two weeks from acceptance to delivery.

2. Looking to the future

Projects:

Our school gardens have been a long game with many troubles arising with Covid and funding issues. We are now engaged and have action plans in place to get them moving. We have the opportunity to prove our worth with these projects so long as we stay focused and leverage as much help as we can across the board. If you would like more information about them please read their individual reports. We have created 3 subcommittee groups to support these drives. One is our marketing team and the other is our data and analytics team and finally our partnership agreement team. We are learning on a daily basis in terms of the above and are leaning heavily on the teams supporting with this. We have the bones of something great but worry that we might be shooting above our weight in terms of expectation of engagement from our beneficiaries. "Are we asking/doing too much in terms of data collection and partnership"?

Birchanger: <https://1drv.ms/w/s!Ajemlz8EqHbr-h-mWMW9Pn5rrAJJ?e=cCMvAP>

Project starts in late Jan with a proposed completion of Late August. We have £3900 to spend on them and so far we have the support of Stansted Airport engineering team as well as other volunteers to help with the more manual aspects of the tasks. The school will then carry on the smaller planting tasks through the year at a pace that suites the school.

- What opportunities are there? Fantastic community project with a huge learning curve for us as an organisation.
- What are the risk or concerns? We do the lion share of work for very little reward
- What keep me awake at night? Not being able to pull it off due to lack of public interest/help or the school not keeping the garden up to spec/letting it go to ruin. Not being able to collect data to supply our funders with.

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued) FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

Forest Hall: <https://1drv.ms/w/s!Ajemlz8EqHbr-iUSyHJJEbDIDew?e=tmBa95>

Due to start in 26th Feb, they have just received a fail with Ofsted so they will be keen to improve wherever they can. However, this could also go the other way with them being focused on other areas where they need to improve. Thus stalling our efforts.

- What opportunities are there? Help improve the schools wellbeing and outdoor education.
- What are the risk or concerns? Not getting enough help with the clearance and technical building skills, going over budget
- What keep me awake at night? Not being able to collect the data to support the work we have done.

Summerville: <https://1drv.ms/w/s!Ajemlz8EqHbrg6Jjsd0UVp0MPt0QNA?e=Y8TyVw>

They have expressed interest in raised beds and some improvement of smaller raised boxes already installed, KO has proposed an improvement of a smaller courtyard at the back of the classroom to have a potting up table and storage area for all their garden equipment. However, they have pulled the £300 they originally offered to support a technology drive within the school and have also rescinded their interest in a larger allotment garden at the back of the school. We have offered them £1000 to see the works agreed above.

- What opportunities are there? They decide to have a full garden installed.
- What are the risk or concerns? We do everything at no benefit to ourselves.
- What keep me awake at night? Not being able to collect data on children's wellbeing.

Gardening Club within Schools: Well Bean Garden Partnership?

There is already a women in Stortford who runs gardening clubs in schools and I would like to broker a partnership deal with her to see if we can work together. I just can't see how that might work yet.

- What opportunities are there? Shared resources, shared income, collaboration.
- What are the risk or concerns? We might be stepping on toes
- What keep me awake at night? How do we do this with tack and mutual benefit

Products

Allotment Clubs: Nursery/Primary/High School/Home ED

This would be hosted in the allotment and should be a charged for service. The fee should be small but fair. Materials and delivery cost.

- What opportunities are there? We get to inspire the next generation of gardeners.
- What are the risk or concerns? It might be hard for groups to get to us, they also may not see the value of the learning/teaching/budget. We may not have enough resources to carry this out.
- What keep me awake at night? We selling to the wrong crowd/overpriced/don't have a good enough offering/experience-market research to support a green light.

Workshops: outdoor/indoor cooking technics/ horticultural topics/ Building projects/ Wellbeing events

These would be hosted on the allotment but would need a whole host of additional support in regard to materials/tools, equipment/funding/marketing/volunteers

- What opportunities are there? Increase trading income – financial sustainability.
- What are the risk or concerns? KO overstretching current resources.
- What keep me awake at night? Confidence that this is something we are able to deliver - market research to support a green light.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

Food Products / Jamed Products

This will be made *with* surplus produce and can also double up as a cooking workshop. It however requires a strict understanding of Food hygiene certification and insurance and storage space. We would also need a kitchen to operate out of. The implications of setting up a food business would also require us to set up a trading subsidiary, ecommerce on the website as well as a marketing drive to support the sales.

What opportunities are there? Increase trading income – financial sustainability.

- What are the risk or concerns? There is too much work to be done to set it up

What keeps me awake at night? The work load, market research to support a green light.

What are the implications for our plans and outlooks?

3. Confidence in the Delivery of the Plan

There is an overwhelming amount of opportunity. More support is needed in defining how we operate, who we want to support and what kind of support we offer. Our soft outcomes are not well defined and the hard outcomes have yet to be proven. Because of the overwhelming work load, it is hard to dig deeper into the core elements of what defines us as a charity.

We are at a turning point and more support from the board is needed in making and actioning key decisions. Without additional support, the charity will continue to languish in its current state.

4. Necessary Adjustments

4 Funding applications have been identified and will be applied for in the upcoming months.

As well as investigations into new trading income sources and partnerships to help us diversify the strategy for 2022-2025.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. 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 Trustees on 24/01/2022

Signed on their behalf by Trustee

Printed Name: **Jessica Anne Garbett**

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
INCOMING RESOURCES				
Incoming Resources from Generated Funds				
Donations, Grants & Legacies	3a	12,138	16,904	29,042
Charitable Activities	3b	468	-	468
Activities for Generating Funds	3c	1,062	-	1,062
TOTAL INCOMING RESOURCES		13,668	16,904	30,572
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Charitable Activities	4a	8,225	8,987	17,212
Governance Costs	4b	600	-	600
TOTAL RESOURCES EXPENDED		8,825	8,987	17,812
NET INCOMING (OUTGOING) RESOURCES		4,843	7,917	12,759
Funds Brought Forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		4,843	7,917	12,759

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £
Fixed Assets				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
Total Fixed Assets		-	-	-
Current Assets				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	5,443	7,917	13,359
Total Current Assets		5,443	7,917	13,359
Creditors: Amounts falling due within one year	9	600	-	600
NET CURRENT ASSETS		4,843	7,917	12,759
TOTAL ASSETS less current liabilities		4,843	7,917	12,759
Creditors: Amounts falling due in more than one year	10	-	-	-
NET ASSETS		4,843	7,917	12,759
Funds of the Charity				
General Funds		4,843	-	4,843
Restricted Funds	5	-	7,917	7,917
Total Funds		4,843	7,917	12,759

Approved by the Trustees on 24/01/2022

Signed on their behalf by Trustee 

Printed Name: **Jessica Anne Garbett**

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 resource 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 sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. 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.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (continued)

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.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021:None

HUMAN ROOTS COMMUNITY

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
a) Donations, Grants & Legacies			
Gifts & Donations	11,138	-	11,138
Grants Received	1,000	16,904	17,904
	12,138	16,904	29,042
b) Charitable Activities			
Allotment Club	468	-	468
	468	-	468
c) Activities for Generating Funds			
Plant & Jam Sales	1,062	-	1,062
	1,062	-	1,062

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
a) Cost of Charitable Activities			
Administrative Expenses	2,067	875	2,942
Advertising & Publicity	577	-	577
Course Materials	285	-	285
Equipment Costs	1,273	402	1,675
Garden Materials	3,421	6,278	9,699
Gifts & Grants	-	830	830
Grow Your Own Plot Costs	-	602	602
Licenses & Subscriptions	98	-	98
Sundry Expenses	307	-	307
Training Costs	182	-	182
Volunteers Costs	15	-	15
	8,225	8,987	17,212
b) Governance Costs			
Independent Examiners Fees	9	600	600
	600	-	600

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

	Balance 13-Feb-20	Income	Expenditure	Transfers	Balance 31-Mar-21
	£	£	£	£	£
Birchanger Nature Project	-	2,930	-	-	2,930
Community Fridge	-	825	402	-	423
General Charity	-	492	184	-	308
Large Garden Kit	-	1,700	45	-	1,655
Little Roots Fund	-	500	-	-	500
Muddy Boots	-	3,882	2,515	-	1,367
Refurb Day Centre	-	900	400	-	500
Shed Project	-	500	344	-	156
Wheelchair Project	-	5,174	5,097	-	77
	-	16,904	8,987	-	7,917

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

6. INVESTMENTS

The CIO held no fixed assets investments during this initial financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund	Restricted Fund	Total 31-Mar-21
	£	£	£
Cash at Bank & in Hand	5,443	7,917	13,359
	5,443	7,917	13,359

8. DEBTORS AND PREPAYMENTS

The CIO held no Debtors or Prepayments during this initial financial period.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund	Restricted Fund	Total 31-Mar-21
	£	£	£
Independent Examiners Fees	600	-	600
	600	-	600

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this initial financial period.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this initial financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

16. COMPARATIVE FIGURES

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity.

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Human Roots Community on the accounts for the first period ended 31st March 2021 set out on pages 8 to 14.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement

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

1. 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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

W.M Hall LLB
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 25th January 2022