

**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
Bosham
Chichester
West Sussex
PO18 8TS

HUMAN ROOTS COMMUNITY
(Charitable Incorporated Organisation)

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

Projects:

Birchanger: See full update here - <https://1drv.ms/w/s!AjemIz8EqHbr-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!AjemIz8EqHbr-IXDnGlxImxcT9fd>

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*

Summercroft: 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
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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

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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
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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
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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
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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	650	-	650	600
	650	-	650	600

HUMAN ROOTS COMMUNITY
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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
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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
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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