

**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.

Summerville

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 David Lourens

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	650
		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