

**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)

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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 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 | <p>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.</p> |
| 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
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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 David

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 

Printed Name: DAVID LOUREN

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

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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

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(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

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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.

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Date: 28th January 2025