

ROOT AND BRANCH CHANGE

A Charitable, Incorporated Organisation

Charity Registration Number 1199565

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025



ROOT AND BRANCH CHANGE

A Charitable Incorporated Organisation

Charity Registration Number: 1199565

Registered Office: 19 Bevan Hill
Chesham
Buckinghamshire
HP5 2QS

Bankers: Lloyds Bank PLC
Business Banking
PO Box 1052
Cardiff
CF11 1LJ

Trustees: P H Brooks (Executive Chairman)
T B Grist (to 6 February 2025)
J S Spence
S P Brooks (From 6 February 2025)
S Wallace (From 15 October 2025)
E Price (From 17 January 2026)

Independent Financial Examiner
Selli & Co
c/o LAS ACC Ltd
No.1 Royal Exchange
London
EC3V 3DG

ROOT AND BRANCH CHANGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 5 April 2025

The Trustees present their annual report and financial statements for the year ended 5 April 2025.

The accounts have been prepared in accordance with the guidelines of the Charity Commission for Charitable Incorporated Organisations (CIOs) with an income of over £25,000.

Objectives and Activities

The objects of the Charitable Incorporated Organisation are, for public benefit:

1. To prevent or relieve poverty in South Africa, in particular but not exclusively in the township of Munsieville and surrounding areas, by providing grants, items and services (including advocacy and education) to children and families in need and/or charities and other organisations working to prevent or relieve poverty amongst children and families
2. To advance the Christian religion in accordance with the statement of faith in the United Kingdom and South Africa, in particular but not exclusively through educating the public about the Christian religion and arranging missionary and outreach work amongst communities in financial hardship.

There have been no changes to these objectives since the last annual report.

When planning the activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the Charity's activities met the principles laid out in that guidance. The Charity aims to benefit the public in the communities with which it works by raising funds and donations and undertaking activities for the prevention and relief of poverty and its impact on children and their families in Munsieville township, South Africa, and the development of long term strategies leading to improvements in the health, security and well-being of vulnerable children that can be sustained in the long term, with or without the direct involvement of the Charity. The Trustees have also worked to advance the knowledge and personal experience of individuals and churches regarding the central place within Christian discipleship of care and justice for poor, vulnerable and marginalised children in South Africa as well as in the United Kingdom.

In the year to 5 April 2025, the Trustees agreed that the Charity would devote its best efforts to addressing within Munsieville township a crisis impacting many thousands of children and teenagers throughout the Republic of South Africa; the crisis of child and young teen pregnancy. This work was to be undertaken alongside further development of its strategy to support the rescue, care and protection of children in or close to Munsieville township who have experienced sexual, physical or emotional abuse, neglect or abandonment, providing support either directly to those in need, or supporting carefully selected partners to act on its behalf.

The Trustees recognise that whilst abuse, neglect and abandonment of children is, to some extent, driven by poverty, it also perpetuates trans-generational poverty by limiting vital social development and access to education of children, restricting their opportunity to emerge into adulthood with the capacity to contribute positively to society and to their own future families. With this in mind, they are seeking to develop a core specialism in the prevention of family-based mistreatment of children, and in the challenge of transforming situations where abuse and neglect have occurred. These objectives have been greatly enhanced by the strenuous efforts by the Charity to consult broadly and to create synergetic working relationships and partnerships within our main theatre of operations through the period covered by this report.

Grant making policy

Root and Branch Change voluntarily agrees to work with other organisations to deliver some activities on its behalf. It does not consider unsolicited funding requests from external organisations. Small grants are made to individuals with the care of vulnerable children in our primary area of operation, who may be passing through a time of crisis. Such grants will only be considered when application is made to the Trustees by partner organisations in good standing with the Charity.

The Charity may, from time to time, provide gift in kind donations to external charitable organisations to undertake certain humanitarian activities that were pre-determined by the Trustees, being consistent with the objects of the Charity, and are in line with the strategic objectives of Root and Branch Change.

Achievements and performance

Root and Branch Change has made strenuous efforts over the year to build the capacity of its UK team of Trustees, advisors and operational volunteers, at the same time as working with its partners and contractors in South Africa to assess how the Charity can make the most impactful and sustainable contribution to overcoming the deep-seated challenges faced by children and families in the township of Munsieville, Gauteng Province, South Africa - challenges that have largely confounded attempts to address them for over a century.

The township and its immediate catchment area has an estimated population of some 60,000 people including some 25,000 infants, children and young people, two thirds of whom being defined as vulnerable using criteria established by UNICEF. Although Root and Branch Change is a relatively young organisation, set up to address the specific needs of children who are likely to fall through the “net” of services delivered by state providers or other NGOs, its founders have almost three decades of combined experience in this very township, having overseen significant improvements in the health and well-being of children as a result of systematic and committed targeting of resources on core contributors to trans-generational transmission of poverty, poverty and deprivation that has become the accepted norm in Munsieville. The Trustees have an unshakeable belief that significant, lasting change can be experienced by the most vulnerable people in the community – babies and infants who have been, or are likely to be, victims of serious abuse, neglect and abandonment. Along with rescue, protection and nurturing children so affected, the Charity has undertaken extensive consultation with local partners in support of its strategic aim of preventing such traumatic adverse experiences by establishing in-depth support for young, inexperienced parents and high numbers of young school-age girls who become pregnant, often as a consequence of rape, incest or coercion.

Throughout this reporting period, we have made advances in three key areas, all linked to our long-term objectives, seeking to lay firm foundations for our agenda of change within Munsieville, South Africa, and with churches in the UK:

- 1) **Ga o Nosi (You are Never Alone).** Pregnancy amongst children and young teens is a huge problem right across South Africa. The scale of the problem is extremely hard to measure. Whilst the latest official figures report that 2,387 girls aged 10-14 years give birth in 2024 in South Africa, this is widely seen by charities working at grassroots level to be just the tip of the iceberg, with conservative estimates of girls in this age bracket becoming pregnant exceeding 20,000. The official figures only record reported births, not unreported births that are common in informal settlements and rural communities, nor do they reflect the number of aborted babies or those abandoned in infancy by their young mothers or families. What we do know from our own experience and that of our partner organisations also embedded in the Munsieville community, is that a significant number of children and young teens are engaged in sexual activity, subjected to statutory rape, incest and coercion, and become pregnant, with all the additional medical, psychological, social and spiritual risks. This is a crisis that points to severe systemic failures in child protection, sexual violence prevention and crime reporting and prosecution systems.

The Trustees, in 2023, made a commitment to prioritise the formation of a comprehensive service that would focus primarily on prevention of child pregnancy whilst also standing alongside those girls who are facing the challenges of pregnancy and those who, though children themselves, are now

mothers of infants, equipping them with the skills, structure and information for them to provide the best-possible start in life for their children as well as flourishing themselves. This new service, known as Ga o Nosi (You are not alone) was at the centre of the Charity's work over the year from 6 April 2024, and was officially launched shortly before the end of that reporting period. The Charity engaged a young South African public health graduate with a previous employment history in nursing, as a full-time consultant to advise and lead the development of the service for young mothers ("Sisters in Motherhood") and to participate in creating resources and the Ga o Nosi Lounge – a comfortable, child-friendly facility for counselling and supporting fearful and ill-equipped mothers and pregnant children. We also have a flexible partnership with The Thoughtful Path: Munsieville, a local charitable organisation, to provide additional human resource to assist with the support of vulnerable young mothers and children experiencing sexual abuse, as and when necessary. The Trustees acknowledge deep gratitude, the steadfast and generous support of The Thoughtful Path/Project Hope UK, for the provision of rent-free accommodation at their Hope Park Children's Health Campus as the physical base from which the Ga o Nosi service operates.

The core objectives of the Ga o Nosi initiative are:

- a. To achieve measurable, sustained reductions in the number of children and young teens who become pregnant
 - b. To support those who are very young parents and their children to overcome their challenges and to thrive.
 - c. To establish a pioneering base for hands-on learning, developing evidence-based approaches in tackling the challenges of child and teen pregnancy that can ultimately be rolled out with confidence by other agencies and organisations in other similar locations across South Africa.
- 2) Youth Mission . In cooperation with the churches of the Parish of Great Chesham, the Charity led a party of twenty-three young people and eight leaders on a mission to Munsieville township for two weeks in July 2024, to give participants a taste of Christian mission in a challenging environment. This initiative was conducted in fulfilment of the Charity's second charitable object (*see Objectives and Activities above*). The mission also included active involvement of young people from the Munsieville community and from Real Life Church, Krugersdorp, a partner church of the Charity.

The aim of the mission was i. to help embed Christian service as a life-long driving force in participants; ii. to encourage young residents of Munsieville to develop an attitude of service to others in need; and iii. to help transform a newly constructed youth centre from a structure of plain bricks and mortar into a vibrant, beautiful location that would attract young people from the township, give them a sense of pride and agency, and leave new facilities within the building and its grounds in support of future youth work operating in and from the centre.

The UK mission team bonded quickly with the indigenous young people and engaged with them in outreach projects to give them a better understanding of the challenges faced by people living in extreme, long-term poverty. They visited homes, often shocked by the conditions in which children are being raised, and went on to organise a large "Home Safety Fair" in a local sports arena, seeking to demonstrate simple low-cost or no-cost solutions to serious risks within the simple shacks in which thousands of children live. The local young people who were part of the mission were greatly encouraged by their visiting contemporaries from the UK and there was evidence after the mission of greater motivation to be actively involved in implementing improvements in their community. The most visible impact made by the mission team was the extraordinary styling to the interior and exterior of the new youth centre. Members of the team created a beautiful outdoor terrace, constructed a large pergola over another raised terrace/performing area to provide shade and shelter, undertook major landscaping and planting works to transform the grounds into a tranquil park, and applied murals and vibrant, colourful designs to the internal and external walls.

The charity continues to encourage participants in the mission to embrace the experiences and lessons learned as a part of their futures and, as young Christians, to continue to serve others as a central component of their commitment to Christ. The trustees have invited some of them to consider becoming Trustees of Root and Branch Change to further develop their voice on behalf of the poor, guided by God's Holy Spirit.

- 3) **Developing a sustainable support structure in the UK.** Committed to developing a sustainable future for the new Charity, the Trustees have continued their endeavours to broaden its support base in the UK, and to establish an income generating project to raise renewable funding for ongoing operations in South Africa. We have seen an increase in the number of regular committed financial donors over the period and continue efforts to grow the capacity of the organisation to manage steady increases in both the quantity of donors over the coming years as well as their loyalty through active participation in the work of the Charity. The income from our own volunteer-run plant nursery, though still modest, has grown and will continue to benefit from the improvements to the nursery made over the year. The Trustees are most appreciative of the efforts of a small team of committed volunteers who help nurture the garden plants, tend the sales displays and care for the site which is gradually becoming a well-loved feature of the Chiltern Hills area. Income from the nursery is important to the charity and the enterprise has become a key component in promoting the work of the Charity in South Africa to customers in and around the town of Chesham, Buckinghamshire. Alongside these activities, we have also developed a growing network of artisans and crafters, offering their products to our customers and receiving an income through a commission applied to their sales.

Safeguarding

The Trustees recognise that they bear a heavy responsibility for the safeguarding of the children, young people and families in South Africa for which the Charity exists, for its volunteers and stakeholders, any staff, paid or unpaid, whom it may employ, and for all participants in the work of the Charity. They are aware of the added complications imposed on the Charity by virtue of the extreme vulnerability of many of its beneficiaries and the difficulties of working under more than one regulatory jurisdiction. Prior to its registration by the Charity Commission in July 2022, the Trustee Board adopted robust policies and procedures covering the safeguarding of children and vulnerable adults, safer employment/engagement, and working/volunteering overseas, and other related topics. In a bid to remain at the cutting edge of "best practise" in safeguarding, the Trustees maintain membership of non-profit safeguarding organisation, Thirtyone:eight, through which policies and training will be further developed and DBS checks managed.

Fundraising

Over the year, Root and Branch Change has been sustained through the generous and committed support of a number of individuals. This has been augmented by the proceeds of fundraising sales of garden plants and gifts. The Charity is committed to develop a sustainable income stream from garden plant-growing activities operated by volunteers, and has further developed its charitable plant nursery facility in Buckinghamshire, attracting a loyal base of supporters for the charity.

The Charity acknowledges the continued support of the Church of England Parish of Great Chesham (UK), and of St Mary's Church, Chesham in particular, with which Root and Branch Change is an official Mission Partner. In the autumn of 2024, St Mary's Church Council agreed to make an annual financial contribution to the Charity; also, members of the St Mary's congregation are currently a most significant source of income. In addition to this, the Parish of Great Chesham partnered with the Charity in a joint project to give practical mission experience in South Africa to 23 young people and eight leaders from churches in the Parish. The Parish co-funded aspects of the mission experience which took place in July 2024 and is reported on above.

The Charity has continued to work with local stakeholders in Munsieville, to develop a comprehensive new service called "Ga O Nosi", detailed in the section above (Achievements and Performance). A small number of

individuals and families have provided funds to help initiate this long-term initiative. The Trustees acknowledge these generous donations with gratitude, not least for the faith implicit in them in the capacity of the Charity to deliver the project with excellence.

Voluntary help and donations in kind

All Trustees gave their time freely and without charge. We acknowledge and greatly appreciate the provision of rent-free land and services (for the Charity's plant nursery) at Pressmore Farm, Ashley Green Road, Chesham. We are greatly indebted to a small band of faithful volunteers who have consistently gone above and beyond what could normally be expected, to facilitate activities in both Munsieville, and in Chesham, and are thankful and excited about our collaboration with The House of Tree at Pressmore Farm, Chesham, which is supporting our work to develop our nursery and adjacent community garden as both an income stream for the benefit of children in Munsieville, but also as a base to engage more people in the UK in creating solutions for children in Munsieville whom they are unlikely to ever meet.

Reserves

Root and Branch Change uses its resources efficiently and effectively which is evidenced by:

- 1) **Very low frictional costs.** We currently pay no staff – all personnel are volunteers, pay only very limited out of pocket expenses, and use office space and other property on a rent-free basis.
- 2) **Delivering what we promised.** All commitments have been honoured and no commitments are made by the trustees without robust plans for how they will be paid for.
- 3) **Putting money raised to work.** Root and Branch Change puts cash to work and currently runs with low reserves. This has been made possible by our low overheads and a low fixed cost structure that allows us to deliver a low burden of costs, as above. A higher level of reserves can be carried at any time if required by donors.
- 4) **Establishing a three-month reserve fund.** As the work of the Charity develops, with slightly higher regular commitments in connection with its South African operations, the Trustees have agreed to establish a policy, within the year ending 5 April 2026, of maintaining sufficient reserves to fulfil contractual obligations in place at any time. In practice, this means that funds will be reserved to pay any person or organisation that provides service or supplies to the Charity for at least three months, or until any fixed-term contracts have expired.

Risk management

The Trustees operate a rolling risk assessment programme, with emerging risks being assessed by Trustees at each of their meetings (minimum four per annum), covering the major risks to which the Charity is exposed, including those relating to the operations, volunteers, beneficiaries of the charity, and the finances of the charity. They are satisfied that systems are in place to mitigate exposure to major risks in the UK and in its activity in South Africa.

Structure, governance, and management

Root and Branch Change is a Charitable Incorporated Organisation (CIO) and is governed by its Constitution. It is governed by a Board of Trustees who are all volunteers who give their time without remuneration and required to be members of the charity. The Trustees who served during the year are as follows:

P H Brooks (Executive Chairman)
TB Grist
JS Spence
S P Brooks

The election of members to the Board, in place of those retiring, takes place at the Annual General Meeting. The Trustees may appoint any member to the Board to fill a casual vacancy or as an additional Trustee. A

Trustee so appointed shall hold office only until the next Annual General Meeting when he/she shall retire and be eligible for reappointment for a three-year term. When recruiting new Trustees, the Board makes enquiries with its advisors, and with relevant external bodies, in a bid to attract candidates with skills and experiences appropriate to the perceived needs of the charity at that time.

Training and mentoring are made available to Trustees as appropriate, to equip them to fulfil their duties in accordance with voluntary sector best practice and external requirements. The Executive Chairman and operational team of volunteers is charged with the responsibility to execute the day-to-day operations of the charity in accordance with the policies, procedures and budgets approved by the Board of Trustees. The Charity has no share capital or debentures.

Strategic plans for the future:

The principal focus of the Charity over the coming year will be to put in place the foundations that will allow it to deliver a range of connected services to address the cause and effects of pregnancy in young girls and teens, especially those in the age range of 10-14 years, to achieve year-on-year reductions in cases, at the same time as providing care and guidance to those who already have given birth. Our aim is to provide direct support to children and teenagers as well as to work indirectly to stimulate change to current cultural norms that contribute to the crisis. This work will include the following:

- 1) To establish the newly-launched Ga o Nosi Centre in Munsieville as a credible community resource, supporting children and young teens who are at risk of unwanted pregnancy, and cementing partnerships with organisations, agencies and individuals who share the aims of the initiative.
- 2) Further investment in the training and mentoring of the current programme lead responsible for the support of young mothers who are ill-equipped to provide adequate care for their babies, and to create and test a curriculum of instruction that can assist in their development.
- 3) Establish and test a range of outreach tactics to help achieve good community awareness of the impact of the child/teen pregnancy crisis, and of the services offered through Ga o Nosi
- 4) Appoint a project lead to spearhead child pregnancy prevention strategies needed to bring reductions in current prevalence.
- 5) Establish working partnerships with at least one of the Munsieville primary schools and the township secondary schools with a view to collaboration in strategies to drive the avoidance of harmful habits and the development of health life-style choices with their students.
- 6) To explore and develop strategies to engage men in the community to become better role models for young boys and men, and to become positive changemakers in their homes and community.
- 7) Grow renewable, regular funding from diverse income streams to support steady future growth for the Charity.
- 8) Rooting all aspects of the work of the Charity in clear biblical teaching, seeking to ensure that all actions and interventions are bathed in prayer and that they serve to demonstrate the love of God expressed in Jesus Christ.

The Trustees' Report was approved by the Board of Trustees at the Annual General Meeting on 17 January 2026.



SIGNED ON BEHALF OF THE TRUSTEES

Paul H Brooks

Chair of Trustee Board

DATED: 17 January 2026



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Root and Branch Change

No (if any)
1199565

Receipts and payments accounts

CC16a

For the period from	Period start date 06/04/2024	To	Period end date 05/04/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	19,963	47,219	-	67,182	62,440
Gift Aid Recovery	4,796	57	-	4,853	1,413
Trading Profit	7,222	-	-	7,222	1,989
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	31,981	47,276	-	79,257	65,842
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	31,981	47,276	-	79,257	65,842
A3 Payments					
Childcare & Field Support	3,828	-	-	3,828	3,504
Youth Mission	-	29,286	-	29,286	25,131
RBC Munsieville/Ga O Nosi	-	9,695	-	9,695	3,278
Marketing	820	-	-	820	522
Repairs & Renewals	2,902	-	-	2,902	2,979
Travel & Accommodation	4,272	-	-	4,272	3,693
Equipment	1,053	-	-	1,053	1,668
Phone & IT	891	-	-	891	277
Bank Charges	51	-	-	51	3
Sundries	502	-	-	502	464
Sub total	14,319	38,981	-	53,300	41,519
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	14,319	38,981	-	53,300	41,519
Net of receipts/(payments)	17,662	8,295	-	25,957	24,323
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	17,662	8,295	-	25,957	24,323

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	43	-	-
	Bank	33,559	22,995	-
		-	-	-
	Total cash funds	33,602	22,995	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Stock	2,000	-	-
	Prepayments - Insurance	127	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

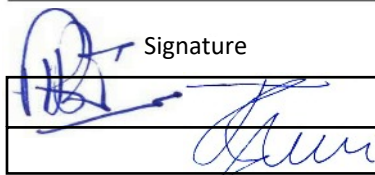
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	RBC Nursery		3,278	1,638
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

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

Signature



Print Name

Paul H Brooks

John S Spence

Date of approval

17/01/2026

17/01/2026

Statement of Financial Activities

Charity Registration Number 1199565

Period ending 5/4/2025

	<u>2025</u>	<u>2024</u>
INCOME		
Donations Restricted	47219	45295
Donations Unrestricted	19963	17146
Gift Aid Recovery Restricted	57	344
Gift Aid Recovery Unrestricted	2574	2558
Trading Profit	8611	2889
	78424	68232
LESS: EXPENDITURE		
Childcare & Field Support	3727	3447
Youth Mission	29286	27346
RBC Munsievill/Ga O Nosi	9694	0
Marketing	820	522
Repairs & Renewals	2902	2979
Insurance	304	203
Vehicle Costs	0	0
Travel & .	4272	3683
Phone & IT	891	277
Safeguarding	174	145
Bank Charges	51	3
Equipment	1053	1668
Sundries	101	72
Depreciation	820	820
	54095	41165
NET INCOME	£24,329	£27,067

Note 1	: Restricted Funds 2024 Youth Mission	<u>2024</u>
	Receipts	23651
	Expenses	-29286
	Bal b/f	-£5,635
		16045

Note 2	Restricted Funds RBC Munsie/Go O Nosi
	Receipts
	Expenses
	Bal b/f
	23625
	-9694
	13931

ROOT & BRANCH CHANGE

CHARITY REGISTRATION NUMBER 1199565

AS AT 5/4/2025

BALANCE SHEET

	<u>2025</u>	<u>2024</u>
FIXED ASSETS		
Cost	£3,278	£3,278
Less Depreciation	<u>£1,640</u>	<u>£820</u>
	£1,638	£2,458
ASSETS		
Stock	£2,000	£900
Gift Aid Recovery	£0	£2,222
Bank	£56,554	£30,597
Cash	£53	£53
Prepayment	£127	£102
Flights in Advance	<u>£0</u>	<u>£0</u>
	£58,734	£33,874
LESS: LIABILITIES		
Expenses	<u>£0</u>	£289
NET CURRENT ASSETS	<u>£60,372</u>	<u>£36,043</u>
RESERVES		
Bal b/f	£36,043	£8,976
Net Income	£16,954	£11,901
Restricted Funds	£7,374	£15,166
	<u>£60,372</u>	<u>£36,043</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Root and Branch Change

On accounts for the year
ended

5th April 2025

Charity no
(if any)

1199565

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2025**

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:
accounting records were not kept in accordance with section 130 of the Act or
the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 12/01/2026

Name:

Neena Selli

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

Selli & Co C/O LAS ACC LTD.

No.1 Royal Exchange. London. EC3V 3DG

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

ADJUSTMENT TO 2023-24 ACCOUNTS



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Root and Branch Change

No (if any)
1199565

CC16a

Receipts and payments accounts

For the period from	Period start date 06/04/2023	To	Period end date 05/04/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	17,146	45,295	-	62,441	15,852
Gift Aid Recovery	1,351	62	-	1,413	2,104
Trading Profit	1,989	-	-	1,989	148
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	20,486	45,357	-	65,843	18,104
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	20,486	45,357	-	65,843	18,104
A3 Payments					
Childcare & Field Support	3,447	-	-	3,447	6,700
Youth Mission	-	25,131	-	25,131	-
RBC Munsieville/Ga O Nosi	-	-	-	-	-
Marketing	522	-	-	522	1,481
Repairs & Renewals	2,979	-	-	2,979	90
Travel & Accommodation	1,434	2,249	-	3,683	1,195
Equipment	1,668	-	-	1,668	-
Phone & IT	277	-	-	277	337
Bank Charges	3	-	-	3	61
Sundries	464	58	-	522	1,923
Sub total	10,794	27,438	-	38,232	11,787
A4 Asset and investment purchases, (see table)					
RBC Nursery Mower	-	3,278	-	3,278	-
	-	-	-	-	-
Sub total	-	3,278	-	3,278	-
Total payments	10,794	30,716	-	41,510	11,787
Net of receipts/(payments)	9,692	14,641	-	24,333	6,317
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	9,692	14,641	-	24,333	6,317

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	53	-	-
	Bank	15,898	14,699	-
		-	-	-
	Total cash funds	15,951	14,699	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK

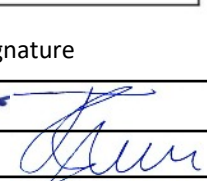
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Stock	900	-	-
	Prepayments - Insurance	102	-	-
	Gift Aid Recovery	2,222	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	RBC Nursery		3,278	2,458
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities		289	-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
	Paul H Brooks	17/01/2026
	John S Spence	17/01/2026



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Root and Branch Change

On accounts for the year
ended

5th April 2024

Charity no
(if any)

1199565

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2024**.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:
accounting records were not kept in accordance with section 130 of the Act or
the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 20/01/2025
Amended
12/01/2026

Name:

Neena Selli

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

Selli & Co C/O LAS ACC LTD.

No.1 Royal Exchange. London. EC3V 3DG

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The IE report submitted for year ended 2024 in January 2025, contained some accrued and prepaid expenditure in error.

This has now been amended to confirm the accuracy of the figures being matched with the actual income and expenditure transactions as per bank statements.

These errors and amendments are not of material significance and no further disclosure apply.

AMENDMENT



Charity Registration Number 1199565