

Roots For Change UK
Charity Accounts
Unaudited Financial Statements
31 March 2026

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants
9b The Broadway
Woodford Green
IG8 0HL

Roots For Change UK

Charity Accounts

Financial Statements

Year ended 31 March 2026

	Page
Trustee's annual report (incorporating the director's report)	1
Independent examiner's report to the trustee	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Statement of cash flows	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	18

Roots For Change UK

Charity Accounts

Trustee's Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustee, who is also the director for the purposes of company law, presents his report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name Roots For Change UK

Charity registration number 1209308

Principal office and registered office Bargain Outlet
111-113 King Street
South Shields
Tyne And Wear
NE33 1DP

The trustees S D Escobar
J C Ramos
I T G Duarte

Independent examiner M.R Accountants
9b the broadway
Woodford Green
IG8 0HL

Structure, governance and management

The trust deed provides for a minimum of two trustees. Where is a requirement of new trustees, these would be identified and appointed by the remaining trustees. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

Objectives and activities

The Charity has providing clothing, footwear, fierce advocacy, support, and education.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Roots For Change UK

Charity Accounts

Trustee's Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

Achievements and performance

During the year, Roots For Change UK continued to expand its charitable activities and strengthen its impact within the community. The charity provided a wide range of support services including food assistance, educational and English language programmes, wellbeing activities, welfare advice, digital inclusion initiatives and community engagement projects.

Roots For Change UK also worked to improve employability and access to work opportunities for members of the community. Through volunteering programmes, skills development activities, referrals and partnerships with local employers, the charity helped individuals move closer to employment and, in some cases, secure job opportunities.

The charity continued to build strong relationships with local organisations, businesses and public services, enabling it to reach more beneficiaries and provide practical support to individuals and families facing social and economic challenges.

The trustees are pleased with the progress made during the year and remain committed to further expanding the charity's services, partnerships and community impact in the years ahead.

Financial review

The net incoming resources for the year were £1,075. At the end of the financial year the reserves were £14,565. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure.

Plans for future periods

The trustees intend to continue on with similar projects in the near future. The charity intends to build on further resources so it is able to contribute to more educational projects for the needy.

The trustee's annual report and the strategic report were approved on 10 June 2026 and signed on behalf of the board of trustees by:

S D R Escobar

Chairman

J C Ramos

Trustee

I T G Duarte

Trustee

Roots For Change UK

Charity Accounts

Independent Examiner's Report to the Trustee of Roots For Change UK

Year ended 31 March 2026

I report to the trustee on my examination of the financial statements of Roots For Change UK ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

M.R Accountants
Independent Examiner

9b the Broadway

Woodford Green

IG8 0HL

10 June 2026

Roots For Change UK

Charity Accounts

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

		Unrestricted funds £	2026 Total funds £	2025 Total funds £
	Note			
Income and endowments				
Donations and legacies	5	137,109	137,109	47,235
Total income		<u>137,109</u>	<u>137,109</u>	<u>47,235</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	136,034	136,034	33,745
Total expenditure		<u>136,034</u>	<u>136,034</u>	<u>33,745</u>
Net income and net movement in funds		<u>1,075</u>	<u>1,075</u>	<u>13,490</u>
Reconciliation of funds				
Total funds brought forward		13,490	13,490	-
Total funds carried forward		<u>14,565</u>	<u>14,565</u>	<u>13,490</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

Roots For Change UK

Charity Accounts

Statement of Financial Position

31 March 2026

			2026	2025
	Note	£	£	£
Fixed assets				
Tangible assets	10		11,457	-
Current assets				
Cash at bank and in hand		3,608		13,840
Creditors: amounts falling due within one year	11	500		350
Net current assets			<u>3,108</u>	13,490
Total assets less current liabilities			<u>14,565</u>	13,490
Net assets			<u>14,565</u>	<u>13,490</u>
Funds of the charity				
Unrestricted funds			14,565	13,490
Total charity funds	12		<u>14,565</u>	<u>13,490</u>

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- & The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- & The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 10 June 2026, and are signed on behalf of the board by:

SDR Escobar
Chairman

J C Ramos
Trustee

I T G Duarte

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

Roots For Change UK

Charity Accounts

Trustee

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

Roots For Change UK

Charity Accounts

Statement of Cash Flows

Year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	1,075	13,490
<i>Adjustments for:</i>		
Accrued expenses	150	350
<i>Changes in:</i>		
Trade and other creditors	-	-
Cash generated from operations	1,225	13,840
Net cash from operating activities	1,225	13,840
<i>Cash flows from investing activities</i>		
Purchase of tangible fixed assets	(11,457)	-
Net cash used in investing activities	(11,457)	-
Net increase in cash and cash equivalents	(10,232)	13,840
Cash and cash equivalents at beginning of year	13,840	-
Cash and cash equivalents at end of year	3,608	13,840

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

Roots For Change UK

Charity Accounts

Notes to the Financial Statements

Year ended 31 March 2026

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Bargain Outlet, 111-113 King Street, South Shields, Tyne and Wear, NE33 1DP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Roots For Change UK

Charity Accounts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Roots For Change UK

Charity Accounts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on a straight line basis at the following rate: fixtures and fittings – 20% per annum. No depreciation has been charged in the year as the additions were made at the end of the financial year.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations type 1	137,109	137,109	47,235	47,235

Roots For Change UK

Charity Accounts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Donations	136,034	136,034	33,745	33,745

6. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	500	350

7. Staff costs

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

9. Tangible fixed assets

Fixtures and fittings

Cost	£
At 1 April 2025	-
Additions	11,457
At 31 March 2026	11,457
Depreciation	
At 1 April 2025	-
Charge for the year	-
At 31 March 2026	-
Net book value	
At 31 March 2026	11,457
At 31 March 2025	-

10. Creditors: amounts falling due within one year

	2026 £	2025 £
Creditors	-	-
Accruals and Other income	500	350
	-	-

Roots For Change UK

11. Analysis of charitable funds

Charity Accounts

Unrestricted funds

Notes to the Financial Statements *(continued)*

At

Year ended 31 March 2026

	At 01 April 2025	Income	Expenditure	31 March 2026
	£	£	£	£
General funds	<u>13,490</u>	<u>137,109</u>	<u>(136,034)</u>	<u>14,565</u>
	At			At
	£	Income £	Expenditure £	£
General funds	<u>-</u>	<u>47,234</u>	<u>(33,745)</u>	<u>13,490</u>

Roots For Change UK

Charity Accounts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

12. Analysis of changes in net debt

	At 31 March 2025	Cash flow	At 31 March 2026
	£	£	£
Cash at bank and in hand	<u>13,840</u>	<u>(10,232)</u>	<u>3,608</u>

Roots For Change UK

Charity Accounts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

The following pages do not form part of the financial statements.

Roots For Change UK

Charity Accounts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Grants	92,345.00	33,490.00
Donations	43,689.00	11,275.00
Other incomes	1,075.00	2,470.00
Total income	<u>137,109.00</u>	<u>47,235.00</u>
Expenditure		
Costs of raising donations and legacies		
Direct costs	63,428.00	25,469.00
Gross wages and salaries	-	-
Rent	10,536.00	1,305.00
Staff Welfare	648.00	135.00
Rates	-	-
Cleaning	918.00	-
Insurance	1,428.00	-
Light, Heat & Water	479.00	-
Advertising	1,131.00	1,073.00
Bank charge	160.00	-
Misc.	-	-
Training Courses	637.00	-
Penalties	-	-
Accountancy Fees	677.00	350.00
Travel and subsistence	18,136.00	1,010.00
Legal and professional fees	17,567.00	1,538.00
Computer expenses	2,836.00	321.00
Telephone	2,450.00	62.00
Donation	-	-
Repairs	4,401.00	2,135.00
Motor expenses	9,858.00	140.00
Printing postage and stationery	744.00	207.00
Other office costs	-	-
Total expenditure	<u>136,034.00</u>	<u>33,745.00</u>
Net income/Loss	<u>1,075.00</u>	<u>13,490.00</u>

Roots For Change UK

Charity Accounts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure		
Costs of raising donations and legacies		
Direct costs	63,428.00	25,469.00
Gross wages and salaries	-	-
Rent	10,536.00	1,305.00
Staff Welfare	648.00	135.00
Rates	-	-
Cleaning	918.00	-
Insurance	1,428.00	-
Light, Heat & Water	479.00	-
Advertising	1,131.00	1,073.00
Bank charge	160.00	-
Misc.	-	-
Training Courses	637.00	-
Penalties	-	-
Accountancy Fees	677.00	350.00
Travel and subsistence	18,136.00	1,010.00
Legal and professional fees	17,567.00	1,538.00
Computer expenses	2,836.00	321.00
Telephone	2,450.00	62.00
Donation	-	-
Repairs	4,401.00	2,135.00
Motor expenses	9,858.00	140.00
Printing postage and stationery	744.00	207.00
Other office costs	-	-
Total expenditure	136,034.00	33,745.00
Net income/Loss	1,075.00	13,490.00