

Charity registration number 1210416 (England and Wales)

A Charitable Incorporated Organisation

ROOTS FOUNDATION TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 26 SEPTEMBER 2025

ROOTS FOUNDATION TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mohammed Niyaz Uddin Rahan Mahfooz Motiur Rahman	(Chair) (Treasurer) (Secretary)
	All trustees were appointed on 10 October 2024 and served throughout the period and up to the date of signature of these financial statements.	
Charity number (England & Wales)	1210416	
Legal structure	Charitable Incorporated Organisation (foundation model)	
Governing document	CIO Foundation constitution, registered with the Charity Commission on 10 October 2024	
Principal and registered office	20 Leybourne Road Uxbridge UB10 9HB	
Website	www.rootsfoundationtrust.org	
Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M4 4BE	

ROOTS FOUNDATION TRUST

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ROOTS FOUNDATION TRUST

TRUSTEES' REPORT

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

The trustees present their annual report and financial statements for the period from 10 October 2024, the date on which the charity was registered, to 26 September 2025. This is the charity's first reporting period and accordingly no comparative figures are presented.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Background and mission statement

Roots Foundation Trust grew out of a group of brothers connected through family, friendship and, above all, faith. In 2019 that group came together to raise money for Little Hearts, a Muntada Aid appeal, combining fundraising with a strenuous hiking challenge. The aim was as much about building brotherhood and drawing closer to faith through service as it was about the money raised.

That first trek set the foundations for the five years which followed. Each year the group took on a new challenge and raised funds for a range of causes and charities, including Muslim Aid, 13 Rivers Trust and Muslim Charity. Over that period more than £125,000 was raised.

With five years of experience, established processes and a committed team, the group concluded that the time had come to establish a charity of its own, able to direct funds to the causes that sit closest to its beliefs and values. While many charities rightly support international causes, the trustees identified a clear opportunity to concentrate effort within the United Kingdom, where support can be delivered directly and where the group judged its impact would be greatest.

Roots Foundation Trust was registered with the Charity Commission for England and Wales on 10 October 2024 as a Charitable Incorporated Organisation. The charity's objects and the policies adopted in furtherance of those objects are set out below, and there has been no change to them during the period.

ROOTS FOUNDATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

Objects

The objects of the charity, as set out in its constitution, are the relief of poverty of people living in the United Kingdom and the Sylhet area of Bangladesh, by providing funding directly to suppliers to purchase clean water, food, clothing and shelter items, or to provide basic education and healthcare services.

Vision

To deliver financial support in relief, aid and enablement, and to empower community development, by transforming the way people donate — with ease, trust and transparency.

Mission

To become one of the leading Islamic charities in the United Kingdom, measured by monthly recurring donations.

Aims

In furtherance of its objects the charity aims:

- to actively engage and financially support communities across the United Kingdom that are living hand to mouth or in poverty, using Zakat donations;
- to increase access to, and enable, education for underfunded initiatives and facilities;
- to provide relief to families experiencing financial difficulty as a result of ill health, and the consequent impact on their time, routine and income;
- to provide emergency aid, both locally and internationally, to ease the pressures caused by natural disaster or conflict; and
- to build a network of volunteers and team members who strive for the same purpose — seeking the pleasure of Allah (SWT), building unity in the Ummah and strengthening the brotherhood within the organisation.

Objectives

The trustees have adopted the following objectives for the charity's early years of operation:

- 100% transparency in spending, administration costs and the allocation of funds to causes;
- to introduce and nurture a loyal base of volunteers within the first eighteen to twenty-four months of operation;
- to grow initiatives led by the sisters, supporting causes for sisters;
- to build and develop a website for all donations, including the introduction of a subscription model for regular giving; and
- to use the charity and its events to build brotherhood, unity in the Ummah and a sense of community spirit, all tied through faith.

Public benefit

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning its activities for the period. The charity works to ensure that its programmes are inclusive, accessible and responsive to the needs of its beneficiaries, and that no section of the community is unreasonably excluded from benefiting from its work.

ROOTS FOUNDATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

Achievements and performance

The trustees' plan for the charity's first year was deliberately measured: to continue doing what the founding group had done well for five years while putting in place the governance, financial and digital infrastructure that a registered charity requires. Against that plan, the trustees are pleased with what has been achieved.

Establishing the charity

The charity was registered with the Charity Commission on 10 October 2024 and a charity bank account was opened and became operational shortly afterwards, with the first donations received in December 2024. Trustees, a working board and a senior leadership team were appointed, the charity name was agreed and the domain acquired, and communication channels and decision-making processes were established. Investment was made in the charity's brand identity and in building its website, www.rootsfoundationtrust.org, which went live in time for the charity's first major fundraising event.

Trek 2025

Trek 2025 was the charity's first challenge event delivered in its own name, and the direct successor to five years of treks undertaken by the founding group. Participants were sponsored for their place on the trek and the charity met the direct costs of the event, including minibus transport, accommodation, catering and equipment. Beyond the funds raised, this particular trek re-established the fundraising rhythm of the group under the charity's own banner and continued to serve its original purpose of building brotherhood and drawing the team together in service.

Lady Nafisa School all-weather pitch

The charity ran a dedicated appeal in support of an all-weather sports pitch at Lady Nafisa School. The appeal raised £1,725 and a grant was paid of that amount to the school during the period. The project supports access to physical education and recreation for pupils and reflects the charity's aim of enabling education and wellbeing for underfunded facilities in the United Kingdom.

Emergency hardship support

The charity ran its first emergency appeal, in response to an individual case of acute need brought to the trustees by members of the team. The appeal raised £640 from supporters, and the full amount was paid out to the beneficiary within the period, with no deduction for costs. The trustees regard the ability to respond quickly, transparently and in full to cases of this kind as central to the charity's purpose.

Community events

The charity hosted an Iftar event during Ramadan 2025. The event was run principally to bring the team, their families and the wider community together during Ramadan, and the trustees consider it to have met that objective.

ROOTS FOUNDATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

Fundraising standards

All fundraising during the period was carried out by the trustees, the senior leadership team and volunteers acting on the charity's behalf. The charity did not use professional fundraisers or commercial participators, and no fundraising was carried out by third parties on its behalf. The charity is not registered with the Fundraising Regulator, given its size, but the trustees monitor its fundraising activity and seek to apply the principles of the Code of Fundraising Practice. The charity received no complaints about its fundraising during the period. Fundraising is directed principally at the charity's own supporter network and the trustees are satisfied that appropriate care has been taken not to place undue pressure on donors or to approach vulnerable people.

Financial review

Total income for the period was £11,785, comprising £6,035 of donations and legacies and £5,750 of net income from the charity's Trek 2025 fundraising event. Total expenditure was £10,772, of which £2,656 was spent directly on charitable activities and £8,116 on the cost of raising funds.

The charity ended its first period with net income of £1,013 and unrestricted funds carried forward of the same amount, all of which was held in cash at the bank.

The trustees recognise that the cost of raising funds represents a high proportion of income in this first period. This reflects the one-off nature of the charity's start-up investment — £1,900 on brand identity and design and £297 on payment terminals — together with the direct costs of delivering a residential challenge event in its first year. These are costs the trustees consider necessary to build a durable fundraising platform, and whilst further website development costs are anticipated, brand design costs are not expected to recur at this level. Excluding brand and payment terminal establishment costs, expenditure on raising funds was £5,919.

It is a matter of principle for the trustees that funds raised for a named cause reach that cause in full. During the period, £1,725 was raised for the Lady Nafisa School pitch appeal and a grant of that amount was paid to the school, and £640 was raised for the emergency hardship support appeal and £640 paid to the beneficiary, in each case without deduction for administration.

ROOTS FOUNDATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

Grant-making policy

Grants are made in furtherance of the charity's objects, either to institutions delivering a project which the trustees have agreed to support or to individuals in need. Causes are identified by the senior leadership team, are reviewed for eligibility by the Head of Distribution and Safeguarding and are approved by the trustees before any payment is made. It is the trustees' policy that funds raised for a named cause are applied to that cause in full. The trustees intend to formalise this policy in writing, together with the charity's wider donation and safeguarding policies, during the coming period.

Reserves policy

The trustees believe it is important for the charity to hold a level of reserves sufficient to meet its commitments, to provide flexibility in respect of cash flow, and to allow it to continue operating in the event of an unexpected shortfall in income. Free reserves are defined as unrestricted funds not tied up in fixed assets or otherwise committed.

At 26 September 2025 the charity held free reserves of £1,013, all of which were held in cash and were freely available to the trustees. As this was the charity's first period of operation, the trustees have not yet set a formal numerical reserves target. It is the trustees' intention, as income grows and the charity's regular running costs become established, to adopt a target equivalent to between three and six months' operating expenditure, and to review that target annually. The trustees are satisfied that the charity has no significant fixed commitments and that its cost base can be adjusted at short notice, and that the current level of reserves is therefore adequate to its present scale of operation.

Investment policy

The charity holds no investments. During the period the charity's funds were held in a current account with its bankers, to be available for immediate charitable application and to meet operating expenditure. Given the level of funds held, no investment income was received and no investment advice was required. The charity is required to comply with Islamic investment principles and, accordingly, will not hold interest-bearing investments. Should the level of funds held increase materially, the trustees will consider a formal investment policy consistent with those principles.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks. In this first period of operation the principal risks identified were the charity's dependence on a small number of supporters and on a single annual fundraising event, the reliance of the charity on volunteer time, and the need to establish sound financial controls and safeguarding arrangements from the outset. The trustees are addressing these through the development of a regular giving base, the recruitment of partners and volunteers, the documentation of the charity's policies and processes, and the appointment of a Head of Distribution and Safeguarding within the senior leadership team.

Plans for future periods

The trustees intend to build on the foundations laid in the first period. Priorities for the year ahead are to grow monthly recurring donations through the charity's subscription model, to build a portfolio of five to seven partnerships with local causes, to expand the volunteer base, and to deliver Trek 2026 and a wider calendar of events. The trustees will also continue to formalise the charity's policies and procedures, including its reserves, grant-making, safeguarding and donation policies, and to work towards a five-year strategy for the charity.

ROOTS FOUNDATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation, established under the foundation model constitution and registered with the Charity Commission for England and Wales on 10 October 2024 under registration number 1210416. It is governed by that constitution and by the Charities Act 2011. As a foundation CIO, the trustees are the only members of the charity.

Trustees

The trustees who served during the period and up to the date of signature of the financial statements were:

Mohammed Niyaz Uddin	(Chair)
Rahan Mahfooz	(Treasurer)
Motiur Rahman	(Secretary)

All three trustees were appointed on 10 October 2024, the date of registration, and served throughout the whole of the period.

When new trustees are required, they are selected on the basis of relevant experience within the sector and other broad professional experience. Initial identification of candidates may be through the charity's existing networks or through advertising, and appointment is by resolution of the existing trustees.

New trustees are provided with the charity's constitution and recent financial information, are briefed on the legal responsibilities of charity trusteeship and on the guidance published by the Charity Commission. The trustees meet regularly and receive updates from the working board and senior leadership team.

None of the trustees has any beneficial interest in the charity. As a Charitable Incorporated Organisation, the liability of the trustees and members is limited by the charity's constitution and the Charities Act 2011.

Organisational structure

The trustees hold ultimate responsibility for the charity: for legal oversight and compliance, for setting its mission, vision and long-term direction, for the oversight of its financial health, for its governance policies and risk management, and for accountability to donors, beneficiaries and the regulator.

Day-to-day leadership is delegated to a working board comprising a Chief Executive Officer, a Chief Operating Officer and a Chief Financial Officer, who report to the trustees. Beneath the working board sits a senior leadership team with responsibility for individual functions, including charity strategy, Zakat and subscription, fundraising, marketing and events, distribution and safeguarding, partnerships and sponsorships, website, IT infrastructure and payments, and data and audience. The senior leadership team is supported by operational team members and volunteers, and the charity takes guidance from an Islamic advisor on matters of faith and eligibility. All of these roles were carried out on a voluntary basis during the period.

Key management personnel

The trustees consider the board of trustees and the working board to comprise the key management personnel of the charity, in charge of directing and controlling its operations. All members of the board of trustees and of the working board gave of their time freely and received no remuneration during the period.

ROOTS FOUNDATION TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

Trustees' remuneration and expenses

None of the trustees, nor any persons connected with them, received any remuneration or benefits from the charity during the period. All of the trustees give their time to the charity voluntarily.

External scrutiny

The charity's gross income for the period did not exceed £25,000. Accordingly, the trustees have taken advantage of the exemption from the requirement for the financial statements to be audited or independently examined under sections 144 and 145 of the Charities Act 2011, and no auditor or independent examiner has been appointed. The trustees remain responsible for the preparation of the financial statements and for the maintenance of adequate accounting records.

Statement of disclosure

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the preparation of these financial statements but of which the other trustees are unaware.

The trustees' report was approved by the Board of Trustees.



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Mohammed Niyaz Uddin
Trustee and Chair

Dated: 31 August 2026

ROOTS FOUNDATION TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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.

ROOTS FOUNDATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	3	6,035
Other trading activities	4	5,750
Total income		11,785
Expenditure on:		
Raising funds	5	8,116
Charitable activities	6	2,656
Total expenditure		10,772
Net income for the period / net movement in funds		1,013
Reconciliation of funds:		
Fund balances at 10 October 2024		-
Fund balances at 26 September 2025		1,013

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities. All of the charity's funds are unrestricted.

This is the charity's first reporting period and accordingly no comparative figures are presented.

ROOTS FOUNDATION TRUST

BALANCE SHEET

AS AT 26 SEPTEMBER 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand	13	1,013	
Creditors due within one year			
Trade creditors and other payables	14	-	
Net current assets			1,013
Total assets less current liabilities			1,013
The funds of the charity			
Unrestricted funds	15		1,013
Total charity funds			1,013

The charity's gross income for the period ended 26 September 2025 did not exceed £25,000. The trustees have therefore taken advantage of the exemption from the requirement for the financial statements to be audited or independently examined under sections 144 and 145 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 130 of the Charities Act 2011, and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources for that period, in accordance with section 132 of the Charities Act 2011.

These financial statements have been prepared in accordance with the Charities SORP (FRS 102) and Financial Reporting Standard 102 Section 1A.

The financial statements were approved by the trustees on 31 August 2026.



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Mohammed Niyaz Uddin
Trustee and Chair

Charity registration number 1210416 (England and Wales)

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

1 Accounting policies

Charity information

Roots Foundation Trust is a Charitable Incorporated Organisation, established under the foundation model constitution and registered with the Charity Commission for England and Wales on 10 October 2024 under charity registration number 1210416. The principal and registered office is 20 Leybourne Road, Uxbridge, UB10 9HB.

These financial statements cover the charity's first reporting period, which runs from 10 October 2024, the date of registration, to 26 September 2025, a period of 11 months and 16 days. As this is the charity's first period, no comparative figures are presented and, accordingly, the amounts presented in these financial statements are not entirely comparable with those which will be presented in future periods.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not required to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity has no borrowings and no fixed commitments, its cost base consists principally of costs which can be varied at short notice, and all of its activities are delivered by volunteers. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions imposed by donors or grantors as to how they may be applied. The charity held no restricted funds during the period. Where donations were solicited for a named appeal, the trustees have applied the whole of the amount raised to that appeal within the period, and the trustees consider these to be designations of unrestricted income rather than legally restricted funds.

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

1 Accounting policies (continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. No Gift Aid was claimed during the period.

Sponsorship and participant funding for fundraising events, where the participant receives a place on the event in return, is recognised as income from other trading activities when it is received. Where sponsorship is refunded because a participant withdraws, the refund is offset against the income to which it relates rather than recognised as expenditure. Donations solicited for a named appeal, where the donor receives nothing in return, are recognised within donations and legacies.

Legacies are recognised on receipt, or otherwise if the charity has been notified of an impending distribution, the amount is known and receipt is expected. The charity received no legacies during the period.

1.5 Donated services and facilities

The charity benefits from the services of its trustees, its working board, its senior leadership team and its volunteers, all of whom give their time freely. In accordance with the SORP, the value of these services is not recognised in the financial statements because it cannot be measured reliably. The trustees consider the contribution of volunteer time to be substantial and it is described in the Trustees' Report.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Expenditure on raising funds comprises the costs of fundraising events and appeals, and the costs of the charity's brand, merchandise, website and payment infrastructure through which donations are solicited and received. Expenditure on charitable activities comprises grants payable to institutions and individuals in furtherance of the charity's objects, together with the direct costs of community activities.

1.7 Grants payable

Grants payable are recognised as expenditure when the charity has a legal or constructive obligation to make the payment, which is generally when the grant has been approved by the trustees and communicated to the recipient. No grants were outstanding at the end of the period.

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

1 Accounting policies (continued)

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Items of expenditure below £500 are not capitalised and are recognised in the statement of financial activities as incurred. The charity held no tangible fixed assets at any point during the period and no depreciation has been charged.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks. The charity holds no bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The charity had no employees during the period. The cost of any unused holiday entitlement would be recognised in the period in which the employee's services are received.

1.12 Taxation

The charity is exempt from taxation on its activities because all of its income is applied for charitable purposes.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The trustees consider the following to be the critical judgement made in applying the charity's accounting policies. There are no key sources of estimation uncertainty.

Classification of appeal income. Amounts solicited for a named appeal have been treated as unrestricted income which the trustees have chosen to designate to that appeal, rather than as legally restricted funds, on the basis that no binding restriction was imposed by donors. This judgement is described further in note 1.3. The whole of the amounts concerned was applied to the relevant appeal within the period and the judgement therefore has no effect on the funds carried forward.

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £
Donations towards brand development	1,950
Lady Nafisa School pitch appeal	1,725
Regular giving — monthly recurring donations	1,375
Emergency hardship appeal	640
Iftar event donations	200
Merchandise donations	145
	6,035

Amounts raised for the Lady Nafisa School pitch appeal and for the Emergency hardship appeal were applied in full to those causes within the period. The grants paid in respect of those appeals are set out in note 7.

4 Income from other trading activities

	Unrestricted funds 2025 £
Fundraising events	
Trek 2025 challenge event — participant sponsorship	6,050
Less: sponsorship refunded to withdrawing participants	(300)
	5,750

Sponsorship for the Trek 2025 challenge event is presented as income from other trading activities because participants received a place on the event in return for their contribution. Two participants withdrew before the event and their sponsorship of £150 each was refunded; these refunds have been offset against the income to which they relate rather than recognised as expenditure.

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

5 Expenditure on raising funds

	Unrestricted funds 2025 £
Fundraising events	
Trek 2025 — accommodation	2,441
Trek 2025 — catering	1,200
Trek 2025 — transport	590
Trek 2025 — merchandise	298
Trek 2025 — equipment and other costs	688
	5,217
Fundraising infrastructure	
Brand identity and design	1,900
Merchandise	391
Website and software subscriptions	311
Payment terminal costs	297
	2,899
	8,116

Expenditure on raising funds includes £2,197 of one-off costs incurred in establishing the charity's brand identity and on payment terminals to enable the ability to collect donations at fundraising events. The trustees do not expect costs of this nature to recur at this level in future periods.

The charity's brand, merchandise, website and payment terminal costs are incurred wholly in order to solicit and collect donations, and have accordingly been included within the cost of raising funds rather than treated as support or governance costs.

6 Expenditure on charitable activities

	Unrestricted funds 2025 £
Grants payable to institutions and individuals (note 7)	2,340
Community events and catering — direct costs	316
	2,656
Share of support costs (note 8)	-
Share of governance costs (note 8)	-
	2,656

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

7 Grants payable

	2025 £
Grants to institutions	
Lady Nafisa School — all-weather sports pitch	1,700
Grants to individuals	
Hardship grant — Emergency hardship appeal	640
	<u>2,340</u>

One grant of £1,700 was made to an institution and one grant of £640 was made to an individual during the period. Both grants were approved by the trustees and paid in full within the period, and both were funded from amounts specifically raised for those causes. There were no grants outstanding or committed at the end of the period.

8 Support and governance costs

The charity incurred no separately identifiable support costs or governance costs during the period. All administrative, financial and governance functions were carried out by the trustees, the working board and the senior leadership team on a voluntary basis, and the charity incurred no premises costs, staff costs, audit or independent examination fees, or legal fees.

Costs of £2,602 relating to the charity's brand identity, merchandise and website are recorded within administrative expense codes as these costs were incurred wholly in order to solicit and collect donations, and as such they have been reported within the cost of raising funds in note 5 rather than as support or governance costs. This is a presentational reclassification only and has no effect on total expenditure or on the funds of the charity.

No fees were payable in respect of the audit or independent examination of the charity's financial statements, as the charity is exempt from those requirements.

9 Net movement in funds

The net movement in funds is stated after charging depreciation of £nil and fees payable in respect of the audit or independent examination of the charity's financial statements of £nil.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the period.

11 Employees

The charity had no employees during the period and incurred no staff costs, social security costs or pension costs. All of the charity's activities were delivered by trustees and volunteers. Accordingly, no employee received remuneration of more than £60,000, and the total remuneration of key management personnel for the period was £nil.

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

12 Taxation

The charity is exempt from taxation on its activities because all of its income is applied for charitable purposes.

13 Cash at bank and in hand

	2025 £
Cash at bank	1,013
Cash in hand	-
	<u>1,013</u>

14 Trade creditors and other payables

The charity had no creditors at 26 September 2025. All liabilities incurred during the period were settled before the end of the period.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and other income which are not subject to specific conditions imposed by donors as to how they may be used. The trustees have not set aside any designated funds.

	At 10 October 2024 £	Income £	Expenditure £	At 26 September 2025 £
General funds	-	11,785	(10,772)	1,013
	-	11,785	(10,772)	<u>1,013</u>

16 Analysis of net assets between funds

	Unrestricted funds 2025 £
Current assets	1,013
Current liabilities	-
	<u>1,013</u>

ROOTS FOUNDATION TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 26 SEPTEMBER 2025

17 Related party transactions

There were no disclosable related party transactions during the period.

18 Capital commitments

The charity had no capital commitments contracted for but not provided in the financial statements at 26 September 2025.

19 Financial commitments, guarantees and contingent liabilities

The charity had no financial commitments, guarantees or contingent liabilities at 26 September 2025. The charity has no leasing or other long-term contractual commitments.

20 Events after the end of the reporting period

There have been no events since the end of the reporting period which require disclosure in, or adjustment to, these financial statements.

21 Comparative figures

These financial statements cover the charity's first reporting period, from its registration on 10 October 2024 to 26 September 2025. Accordingly, no comparative amounts are presented for the statement of financial activities, the balance sheet or the notes to the financial statements.