

LIVERPOOL ROOTS TRUST LIMITED

England & Wales · Charity number 509514

Details

Other names LIVERPOOL ROOTS TRUST LTD

Status Registered

Legal form Charitable company

Company number [01461799](#)

Registered 1980-02-14

Register [View on the Charity Commission register](#)

Contact

Address Liverpool Roots Trust Ltd
36-42 Soho Street
Liverpool
L3 8AE

Phone 01512077268

Email anncunliffe@ymail.com

Activities

Objects: TO RELIEVE POVERTY DISTRESS AND HARDSHIP - (I) BY PROVIDING HOUSING ACCOMMODATION AND OTHER ASSISTANCE AND AMENITIES FOR PERSONS IN NECESSITOUS CIRCUMSTANCES PARTICULARLY PERSONS SUFFERING BECAUSE OF UNEMPLOYMENT OR FROM PHYSICAL MENTAL OR SOCIAL DISABILITIES. (FOR FURTHER DETAILS SEE CLAUSE 3 OF THE MEMORANDUM OF ASSOCIATION).

Activities: Daycare centre providing a range of educational, therapeutic & social activities to adults recovering from mental ill health. The aim is to stimulate, motivate and offer opportunities for people to learn, become more independent & integrated into community facilities & activities.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE UNITED KINGDOM
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£77,283	£65,760	-	-
2024-04-05	£73,016	£64,665	-	-
2023-04-05	£72,484	£68,821	-	-
2022-04-05	£72,417	£76,028	-	-
2021-04-05	£72,978	£66,997	-	-

Trustees

Name	Role	Appointed
BRIAN RICHARD ROBINSON	Chair	
PETER MORGAN		
Paula Hall		2025-12-20

LIVERPOOL ROOTS TRUST LIMITED

England & Wales - Charity number 509514

Accounts

Company number:
1461799

Charity number:
509514

Liverpool Roots Trust Limited
(A COMPANY LIMITED BY GUARANTEE)
Financial Statements

5 April 2025

Liverpool Roots Trust Limited
Report and accounts
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Liverpool Roots Trust Limited
Charity reference and administrative details

Trustees

T Gillson
P Morgan
B R Robinson

Secretary

A F Cunliffe

Independent Examiner

Stephen Clayton
45 Rivermeade
Southport
Merseyside
PR8 6PR

Bankers

HSBC
99-101 Lord Street
Liverpool
L2 6PG

Santander UK plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

Registered office

36/42 Soho Street
Liverpool
Merseyside
L3 8AE

Company registered number

1461799

Charity number

509514

Liverpool Roots Trust Limited

Registered number: 1461799

Trustees' Report

The trustees (who are also directors of the company for the purposes of company law) present their annual report together with the accounts of the charity for the year ended 5th April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, 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 United Kingdom and Republic of Ireland published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

Objectives and activities

The company's principal activity during the year continued to be that of a Day Resource Centre for persons who have social and mental health problems

The charity is organised so that the trustees meet regularly to manage its affairs. There is a full time manager, one part time assistant plus a number of volunteers who run and administer the day centre.

Trustees

The following persons have served as trustees of the charity during the year:

T Gillson
P Morgan
B R Robinson

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Chairman's Report

Mental health services generally are in decline due to a persistent lack of government funding. Voluntary organisations are struggling with increased work loads and excessive demands for more and more statistics. This data burden on staff reduces available time for actual service user care. Whilst data is crucial for monitoring needs and performance measurement, current demands are increasingly taxing on already overworked staff.

For the purpose of future contract bidding, smaller providers are now considering forming collaboration groups to compete with larger organisations with vastly superior resources, in an attempt to secure future funding. Large organisations can sometimes provide a less personalised service, the quality or effectiveness of which is often reduced, impacting on service users and carers.

Any organisation can run a service, but in the final analysis it's the quality of the service that matters. It's the quality of the service which has the lasting impact and benefit for service users. An impact which makes a distinct difference to people's mental health and wellbeing. The type of quality, value for money, service that the smaller Voluntary Sector organisations have provided over many years. With the unfailing support of Liverpool City Council, the Third Sector has been, for so long, the mainstay for the provision of mental health services for the people of Liverpool.

Liverpool Roots Trust Limited

Registered number: 1461799

Trustees' Report

Roots continues to maintain its services from both out of its base in Soho Street and in the wider community, where we have successfully dovetailed with other providers in order to offer our opportunities to the wider community. Our ongoing association with the Joseph Lappin Centre in Old Swan area of Liverpool continues to gather momentum. We offer a number of programmes and advice on any number of queries; and provide opportunities that many individuals have found to be extremely beneficial. Because the Joseph Lappin Centre has other essential services such as: CAB, Shelter housing, food bank, men's group, health & exercise, and creative activities, there is scope for our own service users to access these.

We have learnt through our experience that individuals are often desperate for help, support and guidance, particularly with the present shortages and long waiting lists for mental health consultation. Loneliness is often an issue and can have serious and physical complications that can worsen if ignored.

Social meet-ups and peer group get-togethers, encouraged by services like Roots, go a long way to alleviating this problem.

As for the future, Roots remains optimistic and confident that we will be able to continue to be strongly committed to promoting personal independence for our service users, through the professional support, encouragement and guidance of our staff team.

Once again, I would like to take this opportunity to express my appreciation to our Centre Manager, Ann Cunliffe, and her staff for their unfailing efforts in achieving outstanding results, despite having to negotiate another demanding year. The centre's successful outcomes and highly regarded reputation for excellence is entirely down to their hard work.

Financial review

The accounts show total income for the year amounting to £77,283 (2024: £73,016).

Total expenditure for the year amounted to £65,760 (2024: £64,665).

As a result, the accounts show a surplus of £11,523 (2024: £8,351) increasing unrestricted funds at 5th April 2025 to £115,590 (2024: £104,067).

Reserves policy

The present level of reserves is considered adequate to support the continuation of the day centre for the medium term and the trustees consider the financial position of the charity to be satisfactory.

Governing document

The charity is a company limited by guarantee and was incorporated on 19th November 1979. It was registered as a charity on 14th February 1980 and is governed by its Memorandum and Articles of Association.

Risk management

The trustees have assessed the major risks to which the charity is exposed and have taken steps to mitigate those risks to an acceptable level.

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of Liverpool Roots Trust Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Liverpool Roots Trust Limited

Registered number: 1461799

Trustees' Report

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees on 29 October 2025 and signed on its behalf.

B R Robinson
Chairman



Liverpool Roots Trust Limited

Independent examiner's report to the trustees of Liverpool Roots Trust Limited for the year ended 5th April 2025

Charity no: 509514

Company no: 1461799

I report to the trustees of the charity on my examination of the accounts of the company for the year ended 5th April 2025 which are set out on pages 6 to 13.

Responsibilities and basis of report

As trustees of the charity (and directors for the purposes of company law) you are responsible for the preparation of the accounts 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 and confirm that no material matters have come to my attention which gives me cause to believe that:

- 1 accounting records were not kept in accordance with section 386 of the 2006 Act; or
- 2 the accounts do not accord with such records; or
- 3 the accounts do not comply with the relevant accounting requirements under 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 accounts have not been prepared in accordance with the Charities SORP (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.



Stephen Clayton FCCA
45 Rivermeade
Southport
Merseyside

29 October 2025

Liverpool Roots Trust Limited
Statement of Financial Activities
for the year ended 5 April 2025

Summary Income and Expenditure Account

	Notes	Unrestricted funds	
		2025	2024
		£	£
Income from:			
Charitable activities	2	76,000	72,381
Investments	3	1,183	635
Donations		100	-
Total income		<u>77,283</u>	<u>73,016</u>
Expenditure on:			
Charitable activities	4	65,760	64,665
Total expenditure		<u>65,760</u>	<u>64,665</u>
Net income for the year		<u>11,523</u>	<u>8,351</u>
Total funds brought forward		104,067	95,716
Total funds carried forward		<u><u>115,590</u></u>	<u><u>104,067</u></u>

All income and expenditure relates to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

Liverpool Roots Trust Limited

Registration number: 1461799

**Balance Sheet
as at 5 April 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	10,579	10,231
Current assets			
Debtors	10	7,603	7,853
Cash in hand		42	68
Cash at bank		101,662	89,153
		<u>109,307</u>	<u>97,074</u>
Creditors: amounts falling due within one year	11	(4,296)	(3,238)
Net current assets		<u>105,011</u>	<u>93,836</u>
Net assets		<u><u>115,590</u></u>	<u><u>104,067</u></u>
Funds			
Unrestricted funds		115,590	104,067
Total funds		<u><u>115,590</u></u>	<u><u>104,067</u></u>


The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 29 October 2025 and authorised for issue and signed on their behalf by:

B R Robinson
Director



Liverpool Roots Trust Limited
Statement of Cash Flows
Year ended 5th April 2025

	Notes	2025 £	2024 £
Net cash flow from operating activities	14	11,841	8,727
Cash flow from investing activities			
Interest receivable	1,183	635	
Received on sale of fixed assets	-	-	
Purchase of fixed assets	(541)	-	
Net cash flow from investing activities		642	635
Net increase in cash and cash equivalents		12,483	9,362
Cash and cash equivalents at start of the year		89,221	79,859
Cash and cash equivalents at end of the year		101,704	89,221
Cash and cash equivalents comprise:			
Cash at bank		101,662	89,153
Cash in hand		42	68
		101,704	89,221

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2025

1 Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16th July 2014 (as updated by Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis and under the historical cost convention. The financial statements have been prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to special performance conditions and is recognised as earned as the related services are provided. Grant income included in this category provides funding to support performance activities and is recognised when there is entitlement, certainty of receipt and the amounts can be measured with sufficient reliability.

Investment income is earned through holding assets for investment purposes such as bank deposits. It essentially includes interest which is recognised using the effective interest method.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2025

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities includes costs associated with provision of a day resource centre for persons who have social and mental health problems.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Support costs allocation

Support costs are those costs that assist the work of the charity but do not directly represent charitable activities and includes office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's registered office.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life, as follows:

Buildings	5% straight line
Equipment	25% reducing balance

The building has been written down to its estimated land value of £10,000. No further depreciation is to be provided on this asset.

Debtors receivable / creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any loss arising from impairment is recognised in expenditure.

Tax

The charity is an exempt charity within the meaning of the Charities Act 2011 and is considered to meet the definition of a charitable company for UK corporation tax purposes.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and other short term liquid investments.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2025

Going concern

Moving forward from Covid, the Charity continues to operate its services within the city's communities, for the benefit of its residents. It is anticipated that Liverpool City Council will continue its undertaking to approve a further 12 month contract to financially cover some of the Trust's operational needs.

At the time of approving the accounts, the Trustees have reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

VAT

The company is exempt for VAT purposes, therefore the figures shown in the accounts are included as gross.

2	Income from charitable activities	2025	2024
		£	£
	Grants receivable	76,000	72,381
		<u>76,000</u>	<u>72,381</u>
3	Income from investments	2025	2024
		£	£
	Interest receivable on cash deposits	1,183	635
		<u>1,183</u>	<u>635</u>
4	Analysis of expenditure on charitable activities	2025	2024
		£	£
	Activities undertaken directly:		
	Heat and light	3,442	2,708
	Repairs and maintenance	147	841
	Staff and tuition costs	51,213	49,951
	Room hire	2,737	842
	Motor expenses	365	474
	Insurance, security and water charges	3,777	3,811
	Other day centre running costs	2,061	4,041
		<u>63,742</u>	<u>62,668</u>
	Support costs:		
	Depreciation	193	77
	Governance costs (see note 5)	1,825	1,920
		<u>2,018</u>	<u>1,997</u>
	Total expenditure on charitable activities	<u>65,760</u>	<u>64,665</u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2025

5 Governance costs	2025	2024
	£	£
Independent examiners costs	1,825	1,920
	<hr/>	<hr/>
6 Net income for the year	2025	2024
This is stated after charging:	£	£
Depreciation of tangible fixed assets	193	77
Profit on disposal of fixed assets	-	-
Independent examiners costs	1,825	1,920
	<hr/>	<hr/>
7 Staff costs and employee benefits	2025	2024
	£	£
Wages and salaries	49,109	49,101
Benefits in kind	-	-
Social security costs	-	-
Other pension costs	2,104	850
	<hr/>	<hr/>
	51,213	49,951
	<hr/>	<hr/>

No employee received total benefits at the rate of £60,000 (2024: £60,000), or more per annum.

The average number of employees during the year was 2 (2024: 2).

8 Trustees' and key management personnel remuneration and expenses

Under a provision in the company's Memorandum of Association, Mr. B R Robinson, a trustee of the charity, was paid £14,549 (2024: £14,549) during the year for services rendered to the charity. The trustees did not have any expenses reimbursed during the year (2024: £nil).

The total amount of employee benefits received by key management personnel in the year was £34,560 (2024: £34,552). The trust considers its key management personnel to comprise the Centre Manager.

9 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 6 April 2024	27,997	580	28,577
Additions	-	541	541
At 5 April 2025	<hr/>	<hr/>	<hr/>
	27,997	1,121	29,118
Depreciation			
At 6 April 2024	17,997	349	18,346
Charge for the year	-	193	193
At 5 April 2025	<hr/>	<hr/>	<hr/>
	17,997	542	18,539
Net book value			
At 5 April 2025	<hr/>	<hr/>	<hr/>
	10,000	579	10,579
At 5 April 2024	<hr/>	<hr/>	<hr/>
	10,000	231	10,231

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2025

10 Debtors	2025	2024
	£	£
Accrued income	6,333	6,032
Prepayments	1,270	1,821
	<u>7,603</u>	<u>7,853</u>

11 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	2,356	851
Taxation and social security costs	166	166
Accruals and deferred income	1,774	2,221
	<u>4,296</u>	<u>3,238</u>

12 Pension commitments

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge in these accounts comprises contributions paid by the charity to the defined contribution scheme, which amounted to £2,104 (2024: £850).

13 Related party transactions

There were no related party transactions during the year (2024: £nil).

14 Reconciliation of net income for the year to net cash flow from operating activities.	2025	2024
	£	£
Net income for the year	11,523	8,351
Interest receivable	(1,183)	(635)
Depreciation of tangible fixed assets	193	77
Profit on disposal of fixed assets	-	-
Decrease / (increase) in debtors	250	5,470
(Decrease) / increase in creditors	1,058	(4,536)
	<u>11,841</u>	<u>8,727</u>
Net cash flow from operating activities	<u>11,841</u>	<u>8,727</u>

LIVERPOOL ROOTS TRUST LIMITED

England & Wales - Charity number 509514

Accounts

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Liverpool Roots Trust Limited
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5 April 2024

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Objectives and activities

The company's principal activity during the year continued to be that of a Day Resource Centre for persons who have social and mental health problems

The charity is organised so that the trustees meet regularly to manage its affairs. There is a full time manager, one part time assistant plus a number of volunteers who run and administer the day centre.

Trustees

The following persons have served as trustees of the charity during the year:

T Gillson
P Morgan
B R Robinson

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Chairman's Report

Due to repeated cut backs in Government spending the Voluntary Sector is once again left with the ongoing dilemma of coping with reduced funding, which contributes to the present Mental Health service provision crisis. New strategies, including short-term, quick fix, light touch policies often achieve very little in the way of improved sustained well-being for anxious and at times frustrated service users who require stability and a fuller understanding of their problems. The way forward has to be to focus on attempting to enhance peoples motivation to progress, through encouragement, and the nurturing of confidence by proficient and dedicated staff. Unfortunately, this is something that can be achieved via a succession of strictly limited to six to 12 week session programmes.

Clearly there is, more than ever, the need for the type of specialist services offered by the Voluntary Sector which has consistently played a key role, mainly in response to failures of statutory provision, in filling the gaps in services. Over many years, with the help and support Liverpool City Council's funding, we have been able to contribute greatly in the provision of quality mental health services in our local area.

Liverpool Roots Trust Limited
Registered number: 1461799
Trustees' Report

Over recent years Roots has moved away from centre based services and successfully dove-tailed with other providers in order to offer opportunities to the wider community. We continue to be very well received at the Joseph Lappin Centre in Old Swan Liverpool where we offer a number of programmes and advice on any number of queries: an opportunity many individuals have found to be invaluable.

We have learnt through our experience that people are desperate for help and guidance, particularly with the present shortages and long waiting lists for mental health consultation. Loneliness is often an issue and can have serious mental health and physical complications can often worsen if ignored.

For the future we remain upbeat and confident that we will continue to be strongly committed to promoting personal independence for our service users, through the professional support, encouragement and guidance of our staff team.

Once again, I would like to take this opportunity to express my appreciation to the Centre Manager, Ann Cunliffe, and her staff for their unfailing efforts in achieving outstanding results during which has been another challenging year. The centre's reputation for excellence is entirely down to their dedication and hard work.

Financial review

The accounts show total income for the year amounting to £73,016 (2022: £72,484).

Total expenditure for the year amounted to £64,665 (2023: £68,821).

As a result, the accounts show a surplus of £8,351 (2023: £3,663) increasing unrestricted funds at 5th April 2024 to £104,067 (2023: £95,716).

Reserves policy

The present level of reserves is considered adequate to support the continuation of the day centre for the medium term and the trustees consider the financial position of the charity to be satisfactory.

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Approval

This report was approved by the Board of Trustees on 20 December 2024 and signed on its behalf.

B R Robinson
Chairman



Liverpool Roots Trust Limited

Independent examiner's report to the trustees of Liverpool Roots Trust Limited for the year ended 5th April 2024

Charity no: 509514

Company no: 1461799

I report to the trustees of the charity on my examination of the accounts of the company for the year ended 5th April 2024 which are set out on pages 6 to 13.

Responsibilities and basis of report

As trustees of the charity (and directors for the purposes of company law) you are responsible for the preparation of the accounts 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 and confirm that no material matters have come to my attention which gives me cause to believe that:

- 1 accounting records were not kept in accordance with section 386 of the 2006 Act; or
- 2 the accounts do not accord with such records; or
- 3 the accounts do not comply with the relevant accounting requirements under 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 accounts have not been prepared in accordance with the Charities SORP (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.



Stephen Clayton FCCA
45 Rivermeade
Southport
Merseyside

20 December 2024

Liverpool Roots Trust Limited
Statement of Financial Activities
for the year ended 5 April 2024

Summary Income and Expenditure Account

	Notes	Unrestricted funds	
		2024	2023
		£	£
Income from:			
Charitable activities	2	72,381	72,381
Investments	3	635	103
Other		-	-
Total income		73,016	72,484
Expenditure on:			
Charitable activities	4	64,665	68,821
Total expenditure		64,665	68,821
Net income for the year		8,351	3,663
Total funds brought forward		95,716	92,053
Total funds carried forward		<u>104,067</u>	<u>95,716</u>

All income and expenditure relates to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

Liverpool Roots Trust Limited
Registration number: 1461799
Balance Sheet
as at 5 April 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	10,231	10,308
Current assets			
Debtors	10	7,853	13,323
Cash in hand		68	112
Cash at bank		89,153	79,747
		97,074	93,182
Creditors: amounts falling due within one year	11	(3,238)	(7,774)
Net current assets		93,836	85,408
Net assets		<u>104,067</u>	<u>95,716</u>
Funds			
Unrestricted funds		104,067	95,716
Total funds		<u>104,067</u>	<u>95,716</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 20 December 2024 and authorised for issue and signed on their behalf by:

B R Robinson
 Director



Liverpool Roots Trust Limited
Statement of Cash Flows
Year ended 5th April 2024

	Notes	2024 £	2023 £
Net cash flow from operating activities	14	8,727	(366)
Cash flow from investing activities			
Interest receivable		635	103
Received on sale of fixed assets		-	-
Purchase of fixed assets		-	-
Net cash flow from investing activities		<u>635</u>	<u>103</u>
Net increase / (decrease) in cash and cash equivalents		9,362	(263)
Cash and cash equivalents at start of the year		<u>79,859</u>	<u>80,122</u>
Cash and cash equivalents at end of the year		<u><u>89,221</u></u>	<u><u>79,859</u></u>
Cash and cash equivalents comprise:			
Cash at bank		89,153	79,746
Cash in hand		<u>68</u>	<u>112</u>
		<u><u>89,221</u></u>	<u><u>79,858</u></u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2024

1 Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16th July 2014 (as updated by Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis and under the historical cost convention. The financial statements have been prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to special performance conditions and is recognised as earned as the related services are provided. Grant income included in this category provides funding to support performance activities and is recognised when there is entitlement, certainty of receipt and the amounts can be measured with sufficient reliability.

Investment income is earned through holding assets for investment purposes such as bank deposits. It essentially includes interest which is recognised using the effective interest method.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2024

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities includes costs associated with provision of a day resource centre for persons who have social and mental health problems.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Support costs allocation

Support costs are those costs that assist the work of the charity but do not directly represent charitable activities and includes office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's registered office.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life, as follows:

Buildings	5% straight line
Equipment	25% reducing balance

The building has been written down to its estimated land value of £10,000. No further depreciation is to be provided on this asset.

Debtors receivable / creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any loss arising from impairment is recognised in expenditure.

Tax

The charity is an exempt charity within the meaning of the Charities Act 2011 and is considered to meet the definition of a charitable company for UK corporation tax purposes.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and other short term liquid investments.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2024

Going concern

Moving forward from Covid, the Charity continues to operate its services within the city's communities, for the benefit of its residents. It is anticipated that Liverpool City Council will continue its undertaking to approve a further 12 month contract to financially cover some of the Trust's operational needs.

At the time of approving the accounts, the Trustees have reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

VAT

The company is exempt for VAT purposes, therefore the figures shown in the accounts are included as gross.

2	Income from charitable activities	2024	2023
		£	£
	Grants receivable	72,381	72,381
		<u>72,381</u>	<u>72,381</u>
3	Income from investments	2024	2023
		£	£
	Interest receivable on cash deposits	635	103
		<u>635</u>	<u>103</u>
4	Analysis of expenditure on charitable activities	2024	2023
		£	£
	Activities undertaken directly:		
	Heat and light	2,708	1,241
	Repairs and maintenance	841	4,787
	Staff and tuition costs	49,951	50,427
	Room hire	842	260
	Motor expenses	474	413
	Insurance, security and water charges	3,811	4,051
	Other day centre running costs	4,041	5,739
		62,668	66,918
	Support costs:		
	Depreciation	77	103
	Governance costs (see note 5)	1,920	1,800
		1,997	1,903
	Total expenditure on charitable activities	<u>64,665</u>	<u>68,821</u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2024

5 Governance costs	2024	2023
	£	£
Independent examiners costs	1,920	1,800
	<hr/>	<hr/>
6 Net income for the year	2024	2023
This is stated after charging:	£	£
Depreciation of tangible fixed assets	77	103
Profit on disposal of fixed assets	-	-
Independent examiners costs	1,920	1,800
	<hr/>	<hr/>
7 Staff costs and employee benefits	2024	2023
	£	£
Wages and salaries	49,101	49,107
Benefits in kind	-	-
Social security costs	-	470
Other pension costs	850	850
	<hr/>	<hr/>
	49,951	50,427

No employee received total benefits at the rate of £60,000 (2023: £60,000), or more per annum.

The average number of employees during the year was 2 (2023: 2).

8 Trustees' and key management personnel remuneration and expenses

Under a provision in the company's Memorandum of Association, Mr. B R Robinson, a trustee of the charity, was paid £14,549 (2023: £14,549) during the year for services rendered to the charity. The trustees did not have any expenses reimbursed during the year (2023: £nil).

The total amount of employee benefits received by key management personnel in the year was £34,552 (2023: £34,558). The trust considers its key management personnel to comprise the Centre Manager.

9 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 6 April 2023	27,997	580	28,577
At 5 April 2024	<hr/>	<hr/>	<hr/>
	27,997	580	28,577
Depreciation			
At 6 April 2023	17,997	272	18,269
Charge for the year	-	77	77
At 5 April 2024	<hr/>	<hr/>	<hr/>
	17,997	349	18,346
Net book value			
At 5 April 2024	<hr/>	<hr/>	<hr/>
	10,000	231	10,231
At 5 April 2023	<hr/>	<hr/>	<hr/>
	10,000	308	10,308

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2024

10 Debtors	2024	2023
	£	£
Accrued income	6,032	12,064
Prepayments	1,821	1,259
	<u>7,853</u>	<u>13,323</u>

11 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	851	-
Taxation and social security costs	166	2,403
Accruals and deferred income	2,221	5,371
	<u>3,238</u>	<u>7,774</u>

12 Pension commitments

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge in these accounts comprises contributions paid by the charity to the defined contribution scheme, which amounted to £850 (2023: £850).

13 Related party transactions

There were no related party transactions during the year (2023: £nil).

14 Reconciliation of net income for the year to net cash flow from operating activities.

	2024	2023
	£	£
Net income for the year	8,351	3,663
Interest receivable	(635)	(103)
Depreciation of tangible fixed assets	77	103
Profit on disposal of fixed assets	-	-
Decrease / (increase) in debtors	5,470	(6,131)
(Decrease) / increase in creditors	(4,536)	2,102
	<u>8,727</u>	<u>(366)</u>

LIVERPOOL ROOTS TRUST LIMITED

England & Wales - Charity number 509514

Accounts

Company number:
1461799
Charity number:
509514

Liverpool Roots Trust Limited
(A COMPANY LIMITED BY GUARANTEE)
Financial Statements

5 April 2023

Liverpool Roots Trust Limited
Report and accounts
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Liverpool Roots Trust Limited
Charity reference and administrative details

Trustees

T Gillson
P Morgan
B R Robinson

Secretary

A F Cunliffe

Independent Examiner

Stephen Clayton
45 Rivermeade
Southport
Merseyside
PR8 6PR

Bankers

HSBC
99-101 Lord Street
Liverpool
L2 6PG

Santander UK plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

Registered office

36/42 Soho Street
Liverpool
Merseyside
L3 8AE

Company registered number

1461799

Charity number

509514

Liverpool Roots Trust Limited
Registered number: 1461799
Trustees' Report

The trustees (who are also directors of the company for the purposes of company law) present their annual report together with the accounts of the charity for the year ended 5th April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, 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 United Kingdom and Republic of Ireland published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

Objectives and activities

The company's principal activity during the year continued to be that of a Day Resource Centre for persons who have social and mental health problems

The charity is organised so that the trustees meet regularly to manage its affairs. There is a full time manager, one part time assistant plus a number of volunteers who run and administer the day centre.

Trustees

The following persons have served as trustees of the charity during the year:

T Gillson
P Morgan
B R Robinson

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Chairman's Report

With service provision now mainly focusing on prevention programmes, the emphasis for providers is now largely based on the needs of the local community. These programmes entail supporting individuals, who are more likely to develop mental health problems, to stay well and have a good quality of life. They aim to reduce people's symptoms and empower them to manage their well-being, including eating healthily, staying active, practicing mindfulness as well as keeping in touch with friends and their peer groups. The increased demand for mental health services, greatly engendered by the impact of the restrictions placed upon the underfunded NHS, has impacted enormously on the voluntary sector's workload. A troubled world and the stresses of modern living, including huge increases in homelessness, unemployment, home-heating costs, high interest rates and unemployment have all contributed to the increase in adult mental illness. The need for quality services which interact with community based projects is very much of paramount importance.

Progressive day services like Roots, in conjunction with Community Connectors, continue to seek new and alternative initiatives and pursue ways of addressing the needs of individuals and the community at large. The future pathway for mental health services has to be service user led, with particular emphasis on the needs of the individual tailored into programmes that will benefit them in attaining a positive frame of mind, capable of coping with the challenges of modern society.

Liverpool Roots Trust Limited

Registered number: 1461799

Trustees' Report

Our approach to expanding our services across the city which resulted with us working with GP practices, namely social prescribers, who were keen to refer patients presenting with anxiety, to access community support programmes has been very successful. We have continued our association with the Joseph Lappin Centre, Old Swan, which enables us to deliver programmes on a six weekly basis to the residents of the surrounding area, and has proved to be a highly successful concept, and we will continue to be present in this community for the foreseeable future. At our centre we offer drop-in and advice sessions to enable our clients to access a touch base where they can reconnect with their peer group and feel relaxed and confident enough to discuss their mental health issues with our trained staff.

For the future we remain positive and are hopeful we will be able to continue our work in providing our service users and carers with the means to tackle social exclusion, and to ease their pathway towards personal independence. As ever we are strongly committed to providing a service that provides lasting benefits and promotes a healthier outlook for our service users, and are confident that with the help and assistance of our funding bodies like Liverpool City Council remain positive in being able to continue to offer a first-class service, and remain up-beat and confident about the future.

My thanks, as ever, go to our centre Manager, Ann Cunliffe, and her staff for their dedication and hard work, during another demanding year. The Trust's excellent reputation has been upheld entirely on the consistency of their professionalism.

Financial review

The accounts show total income for the year amounting to £72,484 (2022: £72,417).

Total expenditure for the year amounted to £68,821 (2022: £76,028).

As a result, the accounts show a surplus of £3,663 (2022: deficit £3,611) increasing unrestricted funds at 5th April 2023 to £95,716 (2022: £92,053).

Reserves policy

The present level of reserves is considered adequate to support the continuation of the day centre for the medium term and the trustees consider the financial position of the charity to be satisfactory.

Governing document

The charity is a company limited by guarantee and was incorporated on 19th November 1979. It was registered as a charity on 14th February 1980 and is governed by its Memorandum and Articles of Association.

Risk management

The trustees have assessed the major risks to which the charity is exposed and have taken steps to mitigate those risks to an acceptable level.

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of Liverpool Roots Trust Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Liverpool Roots Trust Limited

Registered number: 1461799

Trustees' Report

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees on 17 January 2024 and signed on its behalf.

B R Robinson
Chairman



Liverpool Roots Trust Limited

Independent examiner's report to the trustees of Liverpool Roots Trust Limited for the year ended 5th April 2023

Charity no: 509514

Company no: 1461799

I report to the trustees of the charity on my examination of the accounts of the company for the year ended 5th April 2023 which are set out on pages 6 to 13.

Responsibilities and basis of report

As trustees of the charity (and directors for the purposes of company law) you are responsible for the preparation of the accounts 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 and confirm that no material matters have come to my attention which gives me cause to believe that:

- 1 accounting records were not kept in accordance with section 386 of the 2006 Act; or
- 2 the accounts do not accord with such records; or
- 3 the accounts do not comply with the relevant accounting requirements under 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 accounts have not been prepared in accordance with the Charities SORP (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.



Stephen Clayton FCCA
45 Rivermeade
Southport
Merseyside

17 January 2024

Liverpool Roots Trust Limited
Statement of Financial Activities
for the year ended 5 April 2023

Summary Income and Expenditure Account

	Notes	Unrestricted funds	
		2023	2022
Income from:		£	£
Charitable activities	2	72,381	72,381
Investments	3	103	36
Other		-	-
Total income		72,484	72,417
Expenditure on:			
Charitable activities	4	68,821	76,028
Total expenditure		68,821	76,028
Net income / (outgoing) for the year		3,663	(3,611)
Total funds brought forward		92,053	95,664
Total funds carried forward		95,716	92,053

All income and expenditure relates to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

Liverpool Roots Trust Limited

Registration number: 1461799

Balance Sheet

as at 5 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	10,308	10,411
Current assets			
Debtors	10	13,323	7,191
Cash in hand		112	-
Cash at bank		79,747	80,123
		<u>93,182</u>	<u>87,314</u>
Creditors: amounts falling due within one year	11	(7,774)	(5,672)
Net current assets		<u>85,408</u>	<u>81,642</u>
Net assets		<u><u>95,716</u></u>	<u><u>92,053</u></u>
Funds			
Unrestricted funds		95,716	92,053
Total funds		<u><u>95,716</u></u>	<u><u>92,053</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 17 January 2024 and authorised for issue and signed on their behalf by:

B R Robinson
Director



Liverpool Roots Trust Limited
Statement of Cash Flows
Year ended 5th April 2023

	Notes	2023 £	2022 £
Net cash flow from operating activities	14	(366)	(1,826)
Cash flow from investing activities			
Interest receivable	103	36	
Received on sale of fixed assets	-	3,300	
Purchase of fixed assets	-	(395)	
Net cash flow from investing activities		<u>103</u>	<u>2,941</u>
Net (decrease) / increase in cash and cash equivalents		(263)	1,115
Cash and cash equivalents at start of the year		<u>80,122</u>	<u>79,007</u>
Cash and cash equivalents at end of the year		<u><u>79,859</u></u>	<u><u>80,122</u></u>
Cash and cash equivalents comprise:			
Cash at bank		79,747	80,122
Cash in hand		<u>112</u>	<u>-</u>
		<u><u>79,859</u></u>	<u><u>80,122</u></u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2023

1 Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16th July 2014 (as updated by Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis and under the historical cost convention. The financial statements have been prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to special performance conditions and is recognised as earned as the related services are provided. Grant income included in this category provides funding to support performance activities and is recognised when there is entitlement, certainty of receipt and the amounts can be measured with sufficient reliability.

Investment income is earned through holding assets for investment purposes such as bank deposits. It essentially includes interest which is recognised using the effective interest method.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2023

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities includes costs associated with provision of a day resource centre for persons who have social and mental health problems.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Support costs allocation

Support costs are those costs that assist the work of the charity but do not directly represent charitable activities and includes office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's registered office.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life, as follows:

Buildings	5% straight line
Equipment	25% reducing balance

The building has been written down to its estimated land value of £10,000. No further depreciation is to be provided on this asset.

Debtors receivable / creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any loss arising from impairment is recognised in expenditure.

Tax

The charity is an exempt charity within the meaning of the Charities Act 2011 and is considered to meet the definition of a charitable company for UK corporation tax purposes.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and other short term liquid investments.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2023

Going concern

Moving forward from Covid, the Charity continues to operate its services within the city's communities, for the benefit of its residents. It is anticipated that Liverpool City Council will continue its undertaking to approve a further 12 month contract to financially cover some of the Trust's operational needs.

At the time of approving the accounts, the Trustees have reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

VAT

The company is exempt for VAT purposes, therefore the figures shown in the accounts are included as gross.

2	Income from charitable activities	2023	2022
		£	£
	Grants receivable	72,381	72,381
	Day care receipts	-	-
		<u>72,381</u>	<u>72,381</u>
3	Income from investments	2023	2022
		£	£
	Interest receivable on cash deposits	103	36
		<u>103</u>	<u>36</u>
4	Analysis of expenditure on charitable activities	2023	2022
		£	£
	Activities undertaken directly:		
	Heat and light	1,241	741
	Repairs and maintenance	4,787	917
	Staff and tuition costs	50,427	60,882
	Room hire	260	560
	Motor expenses	413	428
	Insurance, security and water charges	4,051	4,133
	Other day centre running costs	5,720	6,854
		<u>66,899</u>	<u>74,515</u>
	Support costs:		
	Depreciation	103	93
	Profit on disposal of fixed assets	-	(416)
	Governance costs (see note 5)	1,800	1,836
		<u>1,903</u>	<u>1,513</u>
	Total expenditure on charitable activities	<u>68,802</u>	<u>76,028</u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2023

5 Governance costs	2023	2022
	£	£
Independent examiners costs	1,800	1,836
	<hr/>	<hr/>
6 Net income / (outgoing) for the year	2023	2022
This is stated after charging:	£	£
Depreciation of tangible fixed assets	103	93
Profit on disposal of fixed assets	-	(416)
Independent examiners costs	1,800	1,836
	<hr/>	<hr/>
7 Staff costs and employee benefits	2023	2022
	£	£
Wages and salaries	49,107	49,107
Benefits in kind	-	3,403
Social security costs	470	925
Other pension costs	850	10,850
	<hr/>	<hr/>
	50,427	64,285

No employee received total benefits at the rate of £60,000 (2022: £60,000), or more per annum.

The average number of employees during the year was 2 (2022: 2).

8 Trustees' and key management personnel remuneration and expenses

Under a provision in the company's Memorandum of Association, Mr. B R Robinson, a trustee of the charity, was paid £14,549 (2022: £14,549) during the year for services rendered to the charity. The trustees did not have any expenses reimbursed during the year (2022: £nil).

The total amount of employee benefits received by key management personnel in the year was £34,558 (2022: £37,961). The trust considers its key management personnel to comprise the Centre Manager.

9 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 6 April 2022	27,997	580	28,577
At 5 April 2023	<hr/>	<hr/>	<hr/>
	27,997	580	28,577
Depreciation			
At 6 April 2022	17,997	169	18,166
Charge for the year	-	103	103
At 5 April 2023	<hr/>	<hr/>	<hr/>
	17,997	272	18,269
Net book value			
At 5 April 2023	<hr/>	<hr/>	<hr/>
	10,000	308	10,308
At 5 April 2022	<hr/>	<hr/>	<hr/>
	10,000	411	10,411

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2023

10 Debtors	2023	2022
	£	£
Accrued income	12,064	6,032
Prepayments	1,259	1,159
	<u>13,323</u>	<u>7,191</u>

11 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxation and social security costs	2,403	2,641
Accruals and deferred income	5,371	3,031
	<u>7,774</u>	<u>5,672</u>

12 Pension commitments

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge in these accounts comprises contributions paid by the charity to the defined contribution scheme, which amounted to £850 (2022: £850). The comparative figure includes a separate payment of £10,000 towards the pension plan of the Centre Manager.

13 Related party transactions

There were no related party transactions during the year (2022: £nil).

14 Reconciliation of net income for the year to net cash flow from operating activities.	2023	2022
	£	£
Net income / (outgoing) for the year	3,663	(3,611)
Interest receivable	(103)	(36)
Depreciation of tangible fixed assets	103	93
Profit on disposal of fixed assets	-	(416)
(Increase) in debtors	(6,131)	(108)
Increase in creditors	2,102	2,252
	<u>(366)</u>	<u>(1,826)</u>
Net cash flow from operating activities	<u>(366)</u>	<u>(1,826)</u>

LIVERPOOL ROOTS TRUST LIMITED

England & Wales - Charity number 509514

Accounts

Company number:
1461799
Charity number:
509514

Liverpool Roots Trust Limited
(A COMPANY LIMITED BY GUARANTEE)
Financial Statements

5 April 2022

Liverpool Roots Trust Limited
Report and accounts
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Liverpool Roots Trust Limited
Charity reference and administrative details

Trustees

T Gillson
P Morgan
B R Robinson

Secretary

A F Cunliffe

Independent Examiner

Stephen Clayton
45 Rivermeade
Southport
Merseyside
PR8 6PR

Bankers

HSBC
99-101 Lord Street
Liverpool
L2 6PG

Santander UK plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

Registered office

36/42 Soho Street
Liverpool
Merseyside
L3 8AE

Company registered number

1461799

Charity number

509514

Liverpool Roots Trust Limited
Registered number: 1461799
Trustees' Report

The trustees (who are also directors of the company for the purposes of company law) present their annual report together with the accounts of the charity for the year ended 5th April 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, 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 United Kingdom and Republic of Ireland published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

Objectives and activities

The company's principal activity during the year continued to be that of a Day Resource Centre for persons who have social and mental health problems

The charity is organised so that the trustees meet regularly to manage its affairs. There is a full time manager, one part time assistant plus a number of volunteers who run and administer the day centre.

Trustees

The following persons have served as trustees of the charity during the year:

T Gillson
P Morgan
B R Robinson

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Chairman's Report

Once again the year has been heavily impacted by Covid 19 and its consequent outcome on the type of service we have been able to provide. With the emphasis based largely around social distancing, staff have been able to organise regular group meet-ups with service users mainly in outdoor locations away from the centre. This has proved to be a popular and successful method of service continuity, enabling service users and staff to stay connected in a much healthier and safer environment.

The need for the type of service offered by voluntary sector mental health day services is clearly on the increase. The continued crisis in HNS funding and staff shortages has put an even greater strain on waiting lists for both patients and carers seeking help. Day centres such as Roots offer an opportunity for people to access specialist advice, guidance and reassurance in a safe, friendly and understanding atmosphere. The availability of progressive services like Roots is vital as it provides a "touch base" where members can feel at ease and confident to discuss their mental health, as well as other issues, with staff and their own peer group who may have faced similar problems.

Liverpool Roots Trust Limited

Registered number: 1461799

Trustees' Report

A new approach to expanding our services resulted in us working with GP practices, namely prescribers, who were keen to refer patients presenting with anxiety, to access community support programmes. Roots secured available accommodation at the Joseph Lappin Centre, Old Swan, to enable us to deliver programmes on a six weekly basis to the residents of the surrounding area. This has proved to be a highly successful concept, and we will continue to be present in this community for the foreseeable future.

Financial uncertainty is still very much at the heart of future planning. The lack of adequate government support does little to ease the burden of major funding bodies like Liverpool City Council, which to its credit has continued to support our cause. However, regardless of the ongoing financial concerns, we still remain positive in being able to continue to offer a first-class service, and remain up-beat and confident about the future.

Our aim remains to maintain our commitment to promoting personal independence for our clients through support and guidance from our staff team.

I would, once again, like to take this opportunity to congratulate our Centre Manager, Ann Cunliffe, and her staff for their superb efforts and achievements during another difficult year. The centre's reputation for excellence is entirely down to their dedication and hard work.

Financial review

The accounts show total income for the year amounting to £72,417 (2021: £72,978)

Total expenditure for the year amounted to £76,028 (2021: £66,997)

As a result, the accounts show a deficit of £3,611 (2021: surplus £5,981) reducing unrestricted funds at 5th April 2022 to £92,053 (2021: £95,664).

Reserves policy

The present level of reserves is considered adequate to support the continuation of the day centre for the medium term and the trustees consider the financial position of the charity to be satisfactory.

Governing document

The charity is a company limited by guarantee and was incorporated on 19th November 1979. It was registered as a charity on 14th February 1980 and is governed by its Memorandum and Articles of Association.

Risk management

The trustees have assessed the major risks to which the charity is exposed and have taken steps to mitigate those risks to an acceptable level.

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of Liverpool Roots Trust Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

Liverpool Roots Trust Limited
Registered number: 1461799
Trustees' Report

In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees on 30 March 2023 and signed on its behalf.

B R Robinson
Chairman



Liverpool Roots Trust Limited

Independent examiner's report to the trustees of Liverpool Roots Trust Limited for the year ended 5th April 2022

Charity no: 509514

Company no: 1461799

I report to the trustees of the charity on my examination of the accounts of the company for the year ended 5th April 2022 which are set out on pages 6 to 13.

Responsibilities and basis of report

As trustees of the charity (and directors for the purposes of company law) you are responsible for the preparation of the accounts 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 and confirm that no material matters have come to my attention which gives me cause to believe that:

- 1 accounting records were not kept in accordance with section 386 of the 2006 Act; or
- 2 the accounts do not accord with such records; or
- 3 the accounts do not comply with the relevant accounting requirements under 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 accounts have not been prepared in accordance with the Charities SORP (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.



Stephen Clayton FCCA
45 Rivermeade
Southport
Merseyside

30 March 2023

Liverpool Roots Trust Limited
Statement of Financial Activities
for the year ended 5 April 2022

Summary Income and Expenditure Account

	Notes	Unrestricted funds	
		2022	2021
Income from:		£	£
Charitable activities	2	72,381	72,777
Investments	3	36	201
Other		-	-
Total income		72,417	72,978
Expenditure on:			
Charitable activities	4	76,028	66,997
Total expenditure		76,028	66,997
Net (outgoing) / income for the year		(3,611)	5,981
Total funds brought forward		95,664	89,683
Total funds carried forward		92,053	95,664

All income and expenditure relates to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

Liverpool Roots Trust Limited**Registration number: 1461799****Balance Sheet
as at 5 April 2022**

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	9	10,411	12,994
Current assets			
Debtors	10	7,191	7,083
Cash at bank and in hand		<u>80,123</u>	<u>79,007</u>
		87,314	86,090
Creditors: amounts falling due within one year	11	(5,672)	(3,420)
Net current assets		<u>81,642</u>	<u>82,670</u>
Net assets		<u><u>92,053</u></u>	<u><u>95,664</u></u>
Funds			
Unrestricted funds		92,053	95,664
Total funds		<u><u>92,053</u></u>	<u><u>95,664</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 30th March 2023 and authorised for issue and signed on their behalf by:

B R Robinson
Director



Liverpool Roots Trust Limited
Statement of Cash Flows
Year ended 5th April 2022

	Notes	2022 £	2021 £
Net cash flow from operating activities	14	(1,826)	11,364
Cash flow from investing activities			
Interest receivable	36		201
Received on sale of fixed assets	3,300		
Purchase of fixed assets	(395)		-
Net cash flow from investing activities		<u>2,941</u>	<u>201</u>
Net increase in cash and cash equivalents		1,115	11,565
Cash and cash equivalents at start of the year		<u>79,007</u>	<u>67,442</u>
Cash and cash equivalents at end of the year		<u><u>80,122</u></u>	<u><u>79,007</u></u>
Cash and cash equivalents comprise:			
Cash at bank		80,122	78,835
Cash in hand		-	172
		<u><u>80,122</u></u>	<u><u>79,007</u></u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2022

1 Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16th July 2014 (as updated by Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis and under the historical cost convention. The financial statements have been prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to special performance conditions and is recognised as earned as the related services are provided. Grant income included in this category provides funding to support performance activities and is recognised when there is entitlement, certainty of receipt and the amounts can be measured with sufficient reliability.

Investment income is earned through holding assets for investment purposes such as bank deposits. It essentially includes interest which is recognised using the effective interest method.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2022

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities includes costs associated with provision of a day resource centre for persons who have social and mental health problems.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Support costs allocation

Support costs are those costs that assist the work of the charity but do not directly represent charitable activities and includes office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's registered office.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life, as follows:

Buildings	5% straight line
Equipment and motor vehicle	25% reducing balance

The building has been written down to its estimated land value of £10,000. No further depreciation is to be provided on this asset.

Debtors receivable / creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any loss arising from impairment is recognised in expenditure.

Tax

The charity is an exempt charity within the meaning of the Charities Act 2011 and is considered to meet the definition of a charitable company for UK corporation tax purposes.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and other short term liquid investments.

Going concern

The worldwide COVID-19 pandemic has had a dramatic impact on the Global, National and Local economies. During the lockdown the Trust has been able to stay open with social distancing and hygiene restrictions in place. The funding from Liverpool City Council remains in place and we anticipate that this will remain. Subject to the continuance of favourable support from the Council and in the absence of any other material uncertainties and after considering the expected level of income and expenditure for twelve months from authorising these financial statements, the trustees believe that the charity will be able to continue as a going concern.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2022

VAT

The company is exempt for VAT purposes, therefore the figures shown in the accounts are included as gross.

2 Income from charitable activities	2022	2021
	£	£
Grants receivable	72,381	72,381
Day care receipts	-	396
	<u>72,381</u>	<u>72,777</u>
3 Income from investments	2022	2021
	£	£
Interest receivable on cash deposits	36	201
	<u>36</u>	<u>201</u>
4 Analysis of expenditure on charitable activities	2022	2021
	£	£
Activities undertaken directly:		
Heat and light	741	1,151
Repairs and maintenance	917	66
Staff and tuition costs	60,882	52,022
Room hire	560	-
Motor expenses	428	1,655
Insurance, security and water charges	4,133	4,220
Other day centre running costs	6,854	5,052
	<u>74,515</u>	<u>64,166</u>
Support costs:		
Depreciation	93	998
Profit on disposal of fixed assets	(416)	-
Governance costs (see note 5)	1,836	1,833
	<u>1,513</u>	<u>2,831</u>
Total expenditure on charitable activities	<u>76,028</u>	<u>66,997</u>
5 Governance costs	2022	2021
	£	£
Independent examiners costs	1,836	1,833
	<u>1,836</u>	<u>1,833</u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2022

6 Net (outgoing) / Income for the year	2022	2021
This is stated after charging:	£	£
Depreciation of tangible fixed assets	93	998
Profit on disposal of fixed assets	(416)	-
Independent examiners costs	1,836	1,833
	<hr/>	<hr/>
7 Staff costs and employee benefits	2022	2021
	£	£
Wages and salaries	49,107	49,107
Benefits in kind	3,403	4,267
Social security costs	925	2,065
Other pension costs	10,850	850
	<hr/>	<hr/>
	64,285	56,289

No employee received total benefits at the rate of £60,000 (2021: £60,000), or more per annum.

The average number of employees during the year was 2 (2021: 2).

8 Trustees' and key management personnel remuneration and expenses

Under a provision in the company's Memorandum of Association, Mr. B R Robinson, a trustee of the charity, was paid £14,549 (2021: £14,549) during the year for services rendered to the charity. The trustees did not have any expenses reimbursed during the year (2021: £nil).

The total amount of employee benefits received by key management personnel in the year was £37,961 (2021: £38,825). The trust considers its key management personnel to comprise the Centre Manager.

9 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 6 April 2021	27,997	185	18,019	46,201
Additions	-	395	-	395
Disposals	-	-	(18,019)	(18,019)
At 5 April 2022	<hr/> 27,997	<hr/> 580	<hr/> -	<hr/> 28,577
Depreciation				
At 6 April 2021	17,997	76	15,134	33,207
Charge for the year	-	93	-	93
On disposals	-	-	(15,134)	(15,134)
At 5 April 2022	<hr/> 17,997	<hr/> 169	<hr/> -	<hr/> 18,166
Net book value				
At 5 April 2022	<hr/> 10,000	<hr/> 411	<hr/> -	<hr/> 10,411
At 5 April 2021	<hr/> 10,000	<hr/> 109	<hr/> 2,885	<hr/> 12,994

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2022

10 Debtors	2022	2021
	£	£
Accrued income	6,032	6,032
Prepayments	1,159	1,051
	<u>7,191</u>	<u>7,083</u>

11 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxation and social security costs	2,641	1,242
Accruals and deferred income	3,031	2,178
	<u>5,672</u>	<u>3,420</u>

12 Pension commitments

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge in these accounts comprises contributions paid by the charity to the defined contribution scheme, which amounted to £850 (2021: £850) plus a separate payment of £10,000 towards the pension plan of the Centre Manager.

13 Related party transactions

There were no related party transactions during the year (2021: £nil).

14 Reconciliation of net income for the year to net cash flow from operating activities.	2022	2021
	£	£
Net (outgoing) / income for the year	(3,611)	5,981
Interest receivable	(36)	(201)
Depreciation of tangible fixed assets	93	998
Profit on disposal of fixed assets	(416)	-
(Increase)/ decrease in debtors	(108)	5,470
Increase / (decrease) in creditors	2,252	(884)
	<u>(1,826)</u>	<u>11,364</u>

LIVERPOOL ROOTS TRUST LIMITED

England & Wales - Charity number 509514

Accounts

Company number:
1461799
Charity number:
509514

Liverpool Roots Trust Limited
(A COMPANY LIMITED BY GUARANTEE)
Financial Statements

5 April 2021

Liverpool Roots Trust Limited
Report and accounts
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Liverpool Roots Trust Limited
Charity reference and administrative details

Trustees

T Gillson
P Morgan
B R Robinson

Secretary

A F Cunliffe

Independent Examiner

Stephen Clayton
S Clayton Ltd
28 Church Road
Rainford
St. Helens
Merseyside
WA11 8HE

Bankers

HSBC
99-101 Lord Street
Liverpool
L2 6PG

Santander UK plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

Registered office

36/42 Soho Street
Liverpool
Merseyside
L3 8AE

Company registered number

1461799

Charity number

509514

Liverpool Roots Trust Limited

Registered number: 1461799

Trustees' Report

The trustees (who are also directors of the company for the purposes of company law) present their annual report together with the accounts of the charity for the year ended 5th April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, 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 United Kingdom and Republic of Ireland published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

Objectives and activities

The company's principal activity during the year continued to be that of a Day Resource Centre for persons who have social and mental health problems

The charity is organised so that the trustees meet regularly to manage its affairs. There is a full time manager, one part time assistant plus a number of volunteers who run and administer the day centre.

Trustees

The following persons have served as trustees of the charity during the year:

T Gillson

P Morgan

B R Robinson

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Chairman's Report

The year has been totally dominated by the impact of the Coronavirus and the subsequent enforced shut-down of our centre. Thanks largely to the continued support we received from Liverpool City Council, and other donors, we were however still able to carry out an effective alternative service, albeit on a much less personal level. Our staff kept contact with our service users through regular phone conversations and socially distanced person to person meetings whenever safe and feasible, offering advice and support in any way possible. Assistance with GP and hospital appointments, advice on utility bills, phone contract issues, and many other personal issues were covered. Obviously the impact of the virus has had an enormous affect on everybody, but for individuals with mental health issues it was a particularly difficult time. People with mental health concerns require the type of support which only person-to-person contact can provide, in surroundings that they are familiar with, and in which they feel totally at ease and confident enough to discuss their mental health issues openly with trained staff. But the lock-down engendered a lack of opportunity to meet with peer groups, and discuss their experiences with fellow service users, which plays an essential role along the lengthy road to recovery.

Liverpool Roots Trust Limited
Registered number: 1461799
Trustees' Report

Contrary to current commissioning trends, I believe that there is still an important role for progressive day centres like Roots, which offer a high quality service and a safe haven or 'touch base'; where service users feel relaxed and confident enough to discuss their mental health issues openly, without fear of ridicule.

Roots' pathway and ethos remains the same: The future for mental health services has to be service-user led, with particular emphasis on the needs of the individual tailored into programmes that will benefit them in attaining a positive frame of mind, capable of coping with the demands of modern society, which only small intimate day services can provide. It remains vital that these services continue to be properly funded and appreciated, because if they are discontinued they will be lost forever!

It is our hope in that in future we will be able to continue to provide our service with a long-term commitment to our service users and carers. But this is of course highly dependant on our ability to attract the necessary funding.

My thanks, as ever, go to our centre Manager, Ann Cunliffe, and her staff for their untiring dedication and hard work, often well beyond their remit, during a unique and extremely challenging year.

Financial review

The accounts show total income for the year amounting to £72,978 (2020: £75,955)

Total expenditure for the year amounted to £66,997 (2020: £78,444)

As a result, the accounts show a surplus of £5,981 (2020: deficit £2,489) increasing unrestricted funds at 5th April 2021 to £95,664 (2020: £89,683).

Reserves policy

The present level of reserves is considered adequate to support the continuation of the day centre for the medium term and the trustees consider the financial position of the charity to be satisfactory.

Governing document

The charity is a company limited by guarantee and was incorporated on 19th November 1979. It was registered as a charity on 14th February 1980 and is governed by its Memorandum and Articles of Association.

Risk management

The trustees have assessed the major risks to which the charity is exposed and have taken steps to mitigate those risks to an acceptable level.

Trustees responsibilities in relation to the financial statements

The trustees (who are also directors of Liverpool Roots Trust Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

Liverpool Roots Trust Limited
Registered number: 1461799
Trustees' Report

In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records which 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees on 18 January 2022 and signed on its behalf.

B R Robinson
Chairman



Liverpool Roots Trust Limited

Independent examiner's report to the trustees of Liverpool Roots Trust Limited for the year ended 5th April 2021

I report to the trustees of the charity on my examination of the accounts of the company for the year ended 5th April 2021 which are set out on pages 6 to 13.

Responsibilities and basis of report

As trustees of the charity (and directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your company'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 my examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts 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.



Stephen Clayton FCCA
S Clayton Ltd
Rainford
St. Helens

18 January 2022

**Liverpool Roots Trust Limited
Statement of Financial Activities
for the year ended 5 April 2021**

Summary Income and Expenditure Account

	Notes	Unrestricted funds	
		2021 £	2020 £
Income from:			
Charitable activities	2	72,777	75,027
Investments	3	201	198
Other		-	730
Total income		<u>72,978</u>	<u>75,955</u>
Expenditure on:			
Charitable activities	4	66,997	78,444
Total expenditure		<u>66,997</u>	<u>78,444</u>
Net income / (outgoing) for the year		5,981	(2,489)
Total funds brought forward		89,683	92,172
Total funds carried forward		<u><u>95,664</u></u>	<u><u>89,683</u></u>

All income and expenditure relates to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

Liverpool Roots Trust Limited

Registration number: 1461799

**Balance Sheet
as at 5 April 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	12,994	13,992
Current assets			
Debtors	10	7,083	12,553
Cash at bank and in hand		<u>79,007</u>	<u>67,442</u>
		86,090	79,995
Creditors: amounts falling due within one year	11	(3,420)	(4,304)
Net current assets		<u>82,670</u>	<u>75,691</u>
Net assets		<u><u>95,664</u></u>	<u><u>89,683</u></u>
Funds			
Unrestricted funds		95,664	89,683
Total funds		<u><u>95,664</u></u>	<u><u>89,683</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 18th January 2022 and authorised for issue and signed on their behalf by:

B R Robinson
Director



Liverpool Roots Trust Limited
Statement of Cash Flows
Year ended 5th April 2021

	Notes	2021 £	2020 £
Net cash flow from operating activities	14	11,364	(5,160)
Cash flow from investing activities			
Interest receivable	201		198
Purchase of fixed assets	-		(185)
Net cash flow from investing activities		<u>201</u>	<u>13</u>
Net increase / (decrease) in cash and cash equivalents		11,565	(5,147)
Cash and cash equivalents at start of the year		<u>67,441</u>	<u>72,588</u>
Cash and cash equivalents at end of the year		<u><u>79,006</u></u>	<u><u>67,441</u></u>
Cash and cash equivalents comprise:			
Cash at bank		78,942	67,377
Cash in hand		<u>64</u>	<u>64</u>
		<u><u>79,006</u></u>	<u><u>67,441</u></u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2021

1 Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16th July 2014 (as updated by Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis and under the historical cost convention. The financial statements have been prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to special performance conditions and is recognised as earned as the related services are provided. Grant income included in this category provides funding to support performance activities and is recognised when there is entitlement, certainty of receipt and the amounts can be measured with sufficient reliability.

Investment income is earned through holding assets for investment purposes such as bank deposits. It essentially includes interest which is recognised using the effective interest method.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2021

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities includes costs associated with provision of a day resource centre for persons who have social and mental health problems.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Support costs allocation

Support costs are those costs that assist the work of the charity but do not directly represent charitable activities and includes office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's registered office.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life, as follows:

Buildings	5% straight line
Equipment and motor vehicle	25% reducing balance

The building has been written down to its estimated land value of £10,000. No further depreciation is to be provided on this asset.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any loss arising from impairment is recognised in expenditure.

Tax

The charity is an exempt charity within the meaning of the Charities Act 2011 and is considered to meet the definition of a charitable company for UK corporation tax purposes.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and other short term liquid investments.

Going concern

The worldwide COVID-19 pandemic has had a dramatic impact on the Global, National and Local economies. During the lockdown the Trust has been able to stay open with social distancing and hygiene restrictions in place. The funding from Liverpool City Council remains in place and we anticipate that this will remain. Subject to the continuance of favourable support from the Council and in the absence of any other material uncertainties and after considering the expected level of income and expenditure for twelve months from authorising these financial statements, the trustees believe that the charity will be able to continue as a going concern.

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2021

VAT

The company is exempt for VAT purposes, therefore the figures shown in the accounts are included as gross.

2 Income from charitable activities	2021 £	2020 £
Grants receivable	72,381	68,935
Day care receipts	396	6,092
	<u>72,777</u>	<u>75,027</u>
3 Income from investments	2021 £	2020 £
Interest receivable on cash deposits	201	198
	<u>201</u>	<u>198</u>
4 Analysis of expenditure on charitable activities	2021 £	2020 £
Activities undertaken directly:		
Food and outings	-	167
Heat and light	1,151	1,755
Repairs and maintenance	66	526
Staff costs	52,022	54,506
Motor expenses	1,655	2,717
Insurance, security and water charges	4,220	5,864
IT software and consumables	-	80
Other day centre running costs	<u>5,052</u>	<u>9,651</u>
	64,166	75,266
Support costs:		
Depreciation	998	1,320
Governance costs (see note 5)	<u>1,833</u>	<u>1,858</u>
	2,831	3,178
Total expenditure on charitable activities	<u>66,997</u>	<u>78,444</u>
5 Governance costs	2021 £	2020 £
Independent examiners costs	1,833	1,858
	<u>1,833</u>	<u>1,858</u>

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2021

6 Net outgoing / income for the year	2021	2020
This is stated after charging:	£	£
Depreciation of tangible fixed assets	998	1,320
Independent examiners costs	1,833	1,858
	<hr/>	<hr/>
7 Staff costs and employee benefits	2021	2020
	£	£
Wages and salaries	49,107	49,109
Benefits in kind	4,267	12,414
Social security costs	2,065	4,378
Other pension costs	850	1,019
	<hr/>	<hr/>
	56,289	66,920

No employee received total benefits at the rate of £60,000 (2020: £60,000), or more per annum.

The average number of employees during the year was 2 (2020: 2).

8 Trustees' and key management personnel remuneration and expenses

Under a provision in the company's Memorandum of Association, Mr. B R Robinson, a trustee of the charity, was paid £14,549 (2020: £14,549) during the year for services rendered to the charity.

The trustees did not have any expenses reimbursed during the year (2020: £nil).

The total amount of employee benefits received by key management personnel in the year was £38,825 (2020: £46,974). The trust considers its key management personnel to comprise the Centre Manager.

9 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 6 April 2020	27,997	185	18,019	46,201
At 5 April 2021	<hr/> 27,997	<hr/> 185	<hr/> 18,019	<hr/> 46,201
Depreciation				
At 6 April 2020	17,997	39	14,173	32,209
Charge for the year	-	37	961	998
At 5 April 2021	<hr/> 17,997	<hr/> 76	<hr/> 15,134	<hr/> 33,207
Net book value				
At 5 April 2021	<hr/> 10,000	<hr/> 109	<hr/> 2,885	<hr/> 12,994
At 5 April 2020	<hr/> 10,000	<hr/> 146	<hr/> 3,846	<hr/> 13,992

Liverpool Roots Trust Limited
Notes to the Accounts
for the year ended 5 April 2021

10 Debtors	2021	2020
	£	£
Accrued income	6,032	11,557
Prepayments	1,051	996
	<u>7,083</u>	<u>12,553</u>

11 Creditors: amounts falling due within one year	2021	2020
	£	£
Taxation and social security costs	1,242	1,335
Accruals and deferred income	2,178	2,969
	<u>3,420</u>	<u>4,304</u>

12 Pension commitments

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge in these accounts represents contributions paid by the charity to the defined contribution scheme which amounted to £850 (2020: £1,019).

13 Related party transactions

There were no related party transactions during the year (2020: £nil).

14 Reconciliation of net income for the year to net cash flow from operating activities.	2021	2020
	£	£
Net income / (outgoing) for the year	5,981	(2,489)
Interest receivable	(201)	(198)
Depreciation of tangible fixed assets	998	1,320
Decrease / (increase) in debtors	5,470	(5,186)
(Decrease) / increase in creditors	(884)	1,393
	<u>11,364</u>	<u>(5,160)</u>
Net cash flow from operating activities		