

REGISTERED COMPANY NUMBER: 07685042 (England and Wales)
REGISTERED CHARITY NUMBER: 1143294

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
FOR
ROOT & BRANCH WESTMILL

Case Accounting Ltd.
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY

ROOT & BRANCH WESTMILL

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FOR THE YEAR ENDED 31 MARCH 2020**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the charitable company continues to be the provision of therapeutic horticultural, cooking and craft activities. For over 16 years we have provided support, friendship, opportunity and a place of calm for adults coping with mental health difficulties. Additionally, over the last 3 years we have started to provide more support for service users who are ready to join mainstream activities outside of our project, such as training, education, volunteering or employment.

Root & Branch is part of a broader provision of services across Oxfordshire. County-wide services are the responsibility of the Oxfordshire Mental Health Partnership under a significant contract with the Oxfordshire Clinical Commissioning Group. Restore, a separate charity (no. 274222), is a member of the Partnership. Root & Branch has a contract with Restore and receives funding from Restore to achieve certain outcomes for adults with a mental health difficulty living in our geographic area. In all other respects Root & Branch is fully independent of Restore.

Public benefit

When planning the activities for the period the trustees have considered the Charity Commission's guidance on public benefit and other matters. The charity operates in and around Watchfield, Oxon and has a number of activities, which seek to reach out to the local community. The charity provides a range of therapeutic horticulture, woodwork, blacksmith and craft activities to people who are experiencing mental health difficulties.

Volunteers

Many dedicated volunteers, essential to our work, generously contribute their time on a regular basis. This amounts to almost 5,000 hours of unpaid work and the trustees are very grateful for their enthusiasm and commitment.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The twelve months to 31 March 2020 have been another successful and very busy time for the charity. Demand for our service is very high and for most of the year we have operated at full capacity. The dedication, commitment and professionalism of our staff and volunteers enable us to provide a highly regarded, valuable and effective support to adults with enduring mental health difficulties.

During the year 34 adults (mostly from the Vale of the White Horse) regularly attended Root & Branch. Eight people started a new activity in their community; ten people started activities to improve their physical health with one person completing a 5k run; thirty people completed at least one of the European Social Fund training courses, 15 signed up for courses by Recovery College; and one person felt well enough to move on from Root & Branch.

We have a reputation for quality with a genuinely caring approach recognised by local health professionals and the wider community. Alongside this we offer incredible value as our delivery costs equate to less than £45 per person a day.

We have continued to invest in both our resources and infrastructure, providing additional one-to-one meeting space, outdoor structures and improvements to the therapeutic garden. We now have six members of staff (all part time, totalling 87 hours a week) supported by 20 volunteers. We have a pension scheme offered to all employed staff with both R&B and the employee each making a contribution.

The third of a three-year grant from Lloyds Bank Foundation was received in the year and this secures our staffing levels, including an employment coach to help people who are ready to begin the move back into work. Lloyds Bank Foundation have indicated that they are pleased with our outcomes and have confirmed that they will provide the same level of funding for a further 3 years ending March 2023.

While as a charity we rely on volunteer effort, we must also employ experienced and expert staff who can help to bring order and calm to those who need it and then to begin positive steps towards their personal goals and recovery. The trustees wish to acknowledge the professionalism and dedication of our staff.

The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations. It really is making a difference.

To view the latest update on our work, please visit our website www.rootandbranch.info.

Fundraising activities

Root & Branch has to raise significant funds to provide the support to our service users. The money we receive through the contract arrangements with Restore covers less than 32% of our total costs. We regularly apply for charitable grants and donations and are extremely grateful for all the amounts we receive. We use external fundraisers to help us with this task.

We also raise money through activities such as plant and craft sales and an annual open day. Additionally, we have received two grants during this financial year, from the European Social Fund and from the Oxfordshire Community fund that have enabled us to offer courses and training in-house for our service users. This has covered a wide range of activity, both accredited and non-accredited courses and given service users more access to the service.

FINANCIAL REVIEW

Reserves policy

The trustees consider that the reserves carried forward are sufficient to enable the charity to continue to pursue its objectives. We aim to keep a minimum of six months running costs in reserves. We rely on grants and donations and these cannot be guaranteed and require constant fundraising activity. Our service users typically attend for up to three years and given their vulnerability we wish to protect them from any reduction in support arising from short term financial constraints.

This financial year we have designated £20,000 of our reserves towards the costs of making significant upgrades to our kitchen facilities. Cooking activities and healthier eating are important to the improved well-being of our service users. We expect it will take a few years to secure the total funding for this capital project.

ROOT & BRANCH WESTMILL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 28 June 2011 and registered as a charity on 9 August 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In practice the activities are very much a continuation of the work began in 2002 under the former charitable trust (charity 1088493).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07685042 (England and Wales)

Registered Charity number

1143294

Registered office

Westmill Farm
Watchfield
Oxfordshire
SN6 8TH

Trustees

The trustees at the date the financial statements were approved were as follows:

- L Needham (Chair)
- I Matheson
- E Welch
- J Day
- S Heardman
- N Daisley (co-opted)
- K Worthington (co-opted)

E Welch and J Day will stand for re-election at the next annual general meeting. The co-opted trustees will stand for election at the next AGM. B Mildenhall and R Brain retired by rotation at the annual general meeting held in October 2019.

Independent Examiner

Case Accounting Ltd.
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY

Approved by order of the board of trustees on and signed on its behalf by:

.....
L S Needham - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROOT & BRANCH WESTMILL

Independent examiner's report to the trustees of Root & Branch Westmill ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the 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.

T R Case FCA BSc
Case Accounting Ltd.
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY

Date:

ROOT & BRANCH WESTMILL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,789	55,728	61,517	114,270
Other trading activities	2	34,409	-	34,409	22,112
Total		40,198	55,728	95,926	136,382
EXPENDITURE ON					
Raising funds		9,310	-	9,310	6,320
Charitable activities					
Charitable		35,165	59,714	94,879	118,406
Total		44,475	59,714	104,189	124,726
NET INCOME/(EXPENDITURE)		(4,277)	(3,986)	(8,263)	11,656
RECONCILIATION OF FUNDS					
Total funds brought forward		64,876	8,750	73,626	61,970
TOTAL FUNDS CARRIED FORWARD		60,599	4,764	65,363	73,626

The notes form part of these financial statements

ROOT & BRANCH WESTMILL

BALANCE SHEET 31 MARCH 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	6	3	3
CURRENT ASSETS			
Cash at bank		65,912	74,157
CREDITORS			
Amounts falling due within one year	7	(552)	(534)
NET CURRENT ASSETS		<u>65,360</u>	<u>73,623</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,363</u>	<u>73,626</u>
NET ASSETS		<u>65,363</u>	<u>73,626</u>
FUNDS	9		
Unrestricted funds		60,599	64,876
Restricted funds		4,764	8,750
TOTAL FUNDS		<u>65,363</u>	<u>73,626</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
L S Needham - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Garden Equipment	- 25% on cost
Kitchen	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
External fundraising	29,400	16,600
Internal fundraising	5,009	5,512
	34,409	22,112

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

During the year R Brain (Trustee) was paid £4,030 for professional services towards the ESF project. The charges were on an 'arms-length' basis. R Brain was not paid for her service as a Trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
	1	1
Administration	2	2
Services	3	3

No employees received emoluments in excess of £60,000.

The full-time equivalent number of staff is 2.6 persons. Of the 89 hours worked per week, 12 hours is for administrative work.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,520	28,750	114,270
Other trading activities	22,112	-	22,112
Total	107,632	28,750	136,382
EXPENDITURE ON			
Raising funds	6,320	-	6,320
Charitable activities			
Charitable	82,793	35,613	118,406

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	89,113	35,613	124,726
NET INCOME/(EXPENDITURE)	18,519	(6,863)	11,656
RECONCILIATION OF FUNDS			
Total funds brought forward	46,357	15,613	61,970
TOTAL FUNDS CARRIED FORWARD	64,876	8,750	73,626

6. TANGIBLE FIXED ASSETS

	Garden Equipment £	Kitchen £	Computer equipment £	Totals £
COST				
At 1 April 2019 and 31 March 2020	25,221	6,572	1,974	33,767
DEPRECIATION				
At 1 April 2019 and 31 March 2020	25,220	6,571	1,973	33,764
NET BOOK VALUE				
At 31 March 2020	1	1	1	3
At 31 March 2019	1	1	1	3

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accrued expenses	552	534

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Fixed assets	3	-	3	3
Current assets	61,148	4,764	65,912	74,157
Current liabilities	(552)	-	(552)	(534)
	<u>60,599</u>	<u>4,764</u>	<u>65,363</u>	<u>73,626</u>

9. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	44,876	(4,277)	40,599
Kitchen Project (Joan Strutt Trust)	20,000	-	20,000
	<u>64,876</u>	<u>(4,277)</u>	<u>60,599</u>
Restricted funds			
Loneliness & Isolation Project	8,750	(3,986)	4,764
	<u>8,750</u>	<u>(3,986)</u>	<u>4,764</u>
TOTAL FUNDS	<u>73,626</u>	<u>(8,263)</u>	<u>65,363</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,198	(44,475)	(4,277)
Restricted funds			
Restore	31,368	(31,368)	-
Lloyds Bank Foundation	24,360	(24,360)	-
Loneliness & Isolation Project	-	(3,986)	(3,986)
	<u>55,728</u>	<u>(59,714)</u>	<u>(3,986)</u>
TOTAL FUNDS	<u>95,926</u>	<u>(104,189)</u>	<u>(8,263)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	46,357	(1,481)	44,876
Kitchen Project (Joan Strutt Trust)	-	20,000	20,000
	<u>46,357</u>	<u>18,519</u>	<u>64,876</u>
Restricted funds			
Restore	13,587	(13,587)	-
Projects	2,026	(2,026)	-
Loneliness & Isolation Project	-	8,750	8,750
	<u>15,613</u>	<u>(6,863)</u>	<u>8,750</u>
TOTAL FUNDS	<u>61,970</u>	<u>11,656</u>	<u>73,626</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,632	(89,113)	(1,481)
Kitchen Project (Joan Strutt Trust)	20,000	-	20,000
	<u>107,632</u>	<u>(89,113)</u>	<u>18,519</u>
Restricted funds			
Restore	-	(13,587)	(13,587)
Projects	-	(2,026)	(2,026)
European Social Fund	20,000	(20,000)	-
Loneliness & Isolation Project	8,750	-	8,750
	<u>28,750</u>	<u>(35,613)</u>	<u>(6,863)</u>
TOTAL FUNDS	<u>136,382</u>	<u>(124,726)</u>	<u>11,656</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	46,357	(5,758)	40,599
Kitchen Project (Joan Strutt Trust)	-	20,000	20,000
	<u>46,357</u>	<u>14,242</u>	<u>60,599</u>
Restricted funds			
Restore	13,587	(13,587)	-
Projects	2,026	(2,026)	-
Loneliness & Isolation Project	-	4,764	4,764
	<u>15,613</u>	<u>(10,849)</u>	<u>4,764</u>
TOTAL FUNDS	<u>61,970</u>	<u>3,393</u>	<u>65,363</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,830	(133,588)	(5,758)
Kitchen Project (Joan Strutt Trust)	20,000	-	20,000
	<u>147,830</u>	<u>(133,588)</u>	<u>14,242</u>
Restricted funds			
Restore	31,368	(44,955)	(13,587)
Projects	-	(2,026)	(2,026)
Lloyds Bank Foundation	24,360	(24,360)	-
European Social Fund	20,000	(20,000)	-
Loneliness & Isolation Project	8,750	(3,986)	4,764
	<u>84,478</u>	<u>(95,327)</u>	<u>(10,849)</u>
TOTAL FUNDS	<u>232,308</u>	<u>(228,915)</u>	<u>3,393</u>

The Trustees have designated £20,000 of the donation from the Joan Strutt Trust towards extending and refurbishing the kitchen. The project will require additional fundraising before the Trustees will sanction the kitchen project.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

ROOT & BRANCH WESTMILL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,149	82,902
Grants	31,368	31,368
	61,517	114,270
Other trading activities		
External fundraising	29,400	16,600
Internal fundraising	5,009	5,512
	34,409	22,112
Total incoming resources	95,926	136,382
EXPENDITURE		
Other trading activities		
Costs of external fundraising	9,310	6,320
Charitable activities		
Staff costs	64,632	60,283
Projects	7,541	27,528
Transport	1,310	2,285
Utilities	7,829	8,215
Kitchen & welfare	1,511	2,717
Garden	1,898	1,489
Woodwork	543	790
Forge	670	1,735
Crafts	616	488
General	4,810	7,120
Premises costs	1,627	3,534
Computers & IT	-	300
Training	808	550
	93,795	117,034
Support costs		
Governance costs		
Accountancy fees	552	534
Legal & professional fees	532	838
	1,084	1,372
Total resources expended	104,189	124,726
Net (expenditure)/income	(8,263)	11,656

This page does not form part of the statutory financial statements