

## **ROOT AND BRANCH - WESTMILL**

**Registered Charity No: 1088493**

Accounts – 31st March 2011

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**TRUSTEES' REPORT AND GENERAL INFORMATION  
for the year ended 31st March 2011**

**1. Governing Instrument**

Root and Branch - Westmill is a registered charity and was formed under a Constitution dated 16th January 2001 (as amended 25th October 2010). It commenced its activities on 1st October 2002.

**2. Registered Number**

The charity is registered with the Charity Commissioners under registration number 1088493.

**3. Registered Address**

Westmill Farm, Watchfield, Oxon, SN6 8TH

**4. Trustees**

The following served as Trustees during the period:

Ian Matheson (Chairperson)  
Trish Wickstead (Co-chair) - resigned 25th October 2010  
Brian Mildenhall (Treasurer)  
Dave Butterworth (Secretary)  
Alex Mullins  
Chloe Cooke  
Paula Tansley - appointed 17th February 2011

**5. Trust Objectives**

The charity's objectives are to promote the mental and emotional well-being of persons who are affected by a range of health problems including mental health problems and physical disabilities by, in particular but not exclusively, the provision of therapeutic horticulture and craft activities.

**6. Trustees' Responsibilities**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

**TRUSTEES' REPORT AND GENERAL INFORMATION  
for the year ended 31st March 2011 (continued)****6. Trustees' Responsibilities (continued)**

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**7. Organisation and Structure**

The charity ensures that existing trustees are kept informed of the activities and performance of the charity and are provided with regular management information. The trustees meet regularly throughout the year to review all aspects of the charity and keep the composition of the Board under review.

The trustees are elected by the members of the charity at each Annual General Meeting and collectively retire at the following Annual General Meeting. They are available for re-election by the Members. The trustees can co-opt no more than two additional trustees and normally do so to achieve a spread of skills and experience.

**8. Annual Report and Activities**

When planning the activities for the year the trustees have considered the Charity Commission's guidance on public benefit. 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 and craft activities to people who have experienced mental health difficulties. These activities include horticulture, craft activities (including blacksmithing) and woodworking. A 'Healthy Eating' project has been established to run until June 2011, funded by the Big Lottery via the South East Coast Strategic Health Authority.

During the period the charity pursued its main objects as outlined above. Total income amounted to £129,450 and expenditure amounted to £99,416, leaving total funds of £69,115 to be carried forward. The trustees are grateful for the grant funding received and the volunteer help.

**TRUSTEES' REPORT AND GENERAL INFORMATION  
for the year ended 31st March 2011 (continued)**

8. **Annual Report and Activities** (continued)

The charity's previous individual contract with Oxfordshire PCT ended during the year and a great deal of work was done in securing its future as a provider of mental health services in Oxfordshire. To achieve this the charity joined with two other Oxfordshire mental health service providers, Bridewell Organic Gardens and Restore (the lead contractors), in a successful bid to deliver the Oxfordshire Recovery Service, which started on 7th March.

The service is based on a range of activities similar to those previously offered by Root and Branch, but with a strong focus on the outcomes achieved by service users, and the use of monitoring and evaluation systems.

The level of funding provided by this service is lower than that previously received from the 2007-10 contract with Oxfordshire PCT so Root and Branch has to raise more of its own funds than before and has benefitted from the establishment of a small group of supporters, as well as from the help of professional fundraisers.

A review of staff roles was carried out to ensure the charity could deliver the new service and as a result a new Recovery Co-ordinator post was created and the Garden Supervisor post made redundant.

9. **Reserves**

The trustees consider that the reserves carried forward are sufficient to enable the charity to continue to pursue its objectives. The charity is pursuing grant funding to enable its activities to be enhanced.

10 **Risk Management**

The trustees have considered the major risks to which the charity is exposed and have taken appropriate steps to mitigate those risks.

11. **Accountants and Independent Examiner**

A J Carter & Co., Chartered Accountants, 22b High Street, Witney, Oxon, OX28 6RB.

12. **Bankers**

The Cooperative Bank Plc, Balloon Street, Manchester, M10 4EP

On Behalf of the Trustees

I Matheson - Chairperson

Watchfield, Oxon

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**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES**

I report on the accounts of the Root and Branch - Westmill for the year ended 31st March 2011, which are set out on pages 5 to 9.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M D A Gyde FCA DChA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

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STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31st March 2011

				2010
				Total
				Funds
				£
Notes	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<b>Incoming Resources</b>				
<i>Incoming resources from generated funds</i>				
2	Voluntary income	77,899	51,473	129,372
	Investment income	78	-	78
	Total incoming resources	<u>77,977</u>	<u>51,473</u>	<u>129,450</u>
				<u>110,289</u>
<b>Resources Expended</b>				
3	Charitable activities	34,987	63,505	98,492
4	Governance costs	924	-	924
	Total resources expended	<u>35,911</u>	<u>63,505</u>	<u>99,416</u>
				<u>101,231</u>
	<b>Net incoming resources</b>	42,066	(12,032)	30,034
	TOTAL FUNDS brought forward	<u>25,037</u>	<u>14,044</u>	<u>39,081</u>
	TOTAL FUNDS carried forward	<u>£67,103</u>	<u>£2,012</u>	<u>£69,115</u>
				<u>£39,081</u>

The notes on pages 7 to 9 form part of these financial statements.

**ROOT AND BRANCH - WESTMILL**

6.

<b>BALANCE SHEET</b>		<b>31st March 2011</b>		<b>2010</b>
<b>Notes</b>		£	£	£
	<b>FIXED ASSETS</b>			
5	Tangible assets		2,394	<u>5,443</u>
	<b>CURRENT ASSETS</b>			
	Cash at bank and in hand	67,645		34,502
6	<b>CREDITORS: Amounts falling due within one year</b>	<u>924</u>		<u>864</u>
			<u>66,721</u>	<u>33,638</u>
	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£69,115</u>	<u>£39,081</u>
	<b>FUNDS</b>			
	Unrestricted Funds		67,103	25,037
7	Restricted Funds		<u>2,012</u>	<u>14,044</u>
			<u>£69,115</u>	<u>£39,081</u>

The financial statements were approved by the trustees and signed on their behalf on:

	)	
	)	
I Matheson	)	
	)	Trustees .....2011
	)	
	)	
B Mildenhall	)	

The notes on pages 7 to 9 form part of these financial statements

NOTES TO THE ACCOUNTS  
for the year ended 31st March 2011

1. **Accounting Policies**

i) **Accounting Convention -**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting by Charities and the Financial Reporting Standard for Smaller Entities (effective April 2008).

ii) **Income**

Income represents donations, fees and grants received. Grants received in advance are shown in deferred income.

iii) **Expenditure**

Expenditure represents the operating costs of the centre for the year.

iv) **Depreciation**

Depreciation of tangible fixed assets is provided on a straight line basis estimated to write assets off over their useful life. The rates in use are as follows:

Computer equipment	-	33 $\frac{1}{3}$ % per annum
Garden equipment	-	25% per annum
Kitchen	-	25% per annum

v) **Restricted Funds**

The charity has designated some funds as restricted funds. Details are shown in note 7.

2. **Voluntary Income**

	Unrestricted Funds	Restricted Funds	Total Funds	2010
	£	£	£	£
Grants	-	41,481	41,481	41,104
Donations	72,650	9,992	82,642	65,247
Fundraising	5,249	-	5,249	3,904
	<u>£77,899</u>	<u>£51,473</u>	<u>£129,372</u>	<u>£110,255</u>

Voluntary income includes £41,481 from Oxfordshire Primary Care Trust.

NOTES TO THE ACCOUNTS  
for the year ended 31st March 2011 (continued)

<b>3. Charitable Activities</b>	Unrestricted	Restricted	Total	
	Funds	Funds	Funds	2010
	£	£	£	£
Staff costs and recruitment	8,206	58,170	66,376	65,706
Rent	3,000	-	3,000	7,700
Fundraising	5,108	-	5,108	-
Repairs and renewals	252	-	252	424
Telephone	487	-	487	469
Printing, postage and stationery	423	-	423	161
Equipment renewals	712	5,335	6,047	5,241
Training and welfare	2,508	-	2,508	2,095
Light and heat	880	-	880	791
Insurance	791	-	791	789
Motor and travel	8,880	-	8,880	12,787
Depreciation				
- computer equipment	657	-	657	658
- garden equipment	750	-	750	1,903
- kitchen	1,642	-	1,642	1,643
Legal and professional	691	-	691	-
	<u>£34,987</u>	<u>£63,505</u>	<u>£98,492</u>	<u>£100,367</u>
<b>4. Governance Costs</b>	Unrestricted	Restricted	Total	
	Funds	Funds	Funds	2010
Accountancy	<u>£924</u>	<u>£ -</u>	<u>£924</u>	<u>£864</u>
<b>5. Tangible Assets</b>	Computer	Garden	Kitchen	Total
	Equipment	Equipment		
	£	£	£	£
<b>Cost</b>				
At 1st April 2010 and 31st March 2011	<u>1,974</u>	<u>16,024</u>	<u>6,572</u>	<u>24,570</u>
<b>Depreciation</b>				
At 1st April 2010	1,316	14,525	3,286	19,127
Charge for the year	<u>657</u>	<u>750</u>	<u>1,642</u>	<u>3,049</u>
At 31st March 2011	<u>1,973</u>	<u>15,275</u>	<u>4,928</u>	<u>22,176</u>
<b>Net Book Value</b>				
At 31st March 2011	<u>£1</u>	<u>£749</u>	<u>£1,644</u>	<u>£2,394</u>
At 31st March 2010	<u>£658</u>	<u>£1,499</u>	<u>£3,286</u>	<u>£5,443</u>

NOTES TO THE ACCOUNTS  
for the year ended 31st March 2011 (continued)

6. **Creditors:** Amounts falling due within one year

	2011	2010
	£	£
Accruals	<u>£924</u>	<u>£864</u>

7. **Restricted Funds**

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Oxfordshire Primary Care Trust	-	41,481	(41,481)	-
Forge	(607)	-	(441)	(1,048)
Woodworking	360	-	(322)	38
AFA	997	-	-	997
Healthy eating	<u>13,294</u>	<u>9,992</u>	<u>(21,261)</u>	<u>2,025</u>
	<u>£14,044</u>	<u>£51,473</u>	<u>£(63,505)</u>	<u>£2,012</u>

8. **Transactions with Trustees**

There were no transactions with any of the trustees which require separate disclosure in the accounts.