

## **ROOT AND BRANCH - WESTMILL**

**Registered Charity No: 1088493**

Accounts – 31st August 2011

### **INDEX**

- 1-3. Trustees' Report and General Information
- 4. Independent Examiner's Report
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-9. Notes to the Accounts

**TRUSTEES' REPORT AND GENERAL INFORMATION  
for the period from 1st April 2011 to 31st August 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)  
Brian Mildenhall (Treasurer)  
Dave Butterworth (Secretary)  
Alex Mullins  
Chloe Cooke (resigned 18th April 2011)  
Paula Tansley

**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 period from 1st April 2011 to 31st August 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 period 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. The Healthy Eating Project completed its work in June 2011.

During the period the charity pursued its main objects as outlined above. Total income amounted to £38,236 and expenditure amounted to £44,576, leaving total funds of £62,775 to be carried forward. The trustees are grateful for the grant funding received and the volunteer help.

**TRUSTEES' REPORT AND GENERAL INFORMATION  
for the period from 1st April 2011 to 31st August 2011 (continued)**

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

Root and Branch is delivering the Oxfordshire Recovery Service, along with Restore and Bridewell Organic Gardens. This is a mental health service, part-funded by Oxfordshire County Council and P.C.T., and Root and Branch has to raise significant additional funds to support the service, so fundraising now occupies increasing amounts of Trustee and Management time, and also involves professional fundraisers.

Funds have been obtained to allow Root and Branch to introduce horticulture training for service users and initial work has been undertaken to implement an award scheme.

The activities of the charity ceased on 31st August 2011 when they (together with the assets and liabilities) were transferred to a charitable company. The charitable company has the same name and commenced its activities on 1st September 2011.

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

.....2011

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES**

I report on the accounts of the Root and Branch - Westmill for the period from 1st April 2011 to 31st August 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 period 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

.....2011

ROOT AND BRANCH - WESTMILL

5.

STATEMENT OF FINANCIAL ACTIVITIES  
for the period from 1st April 2011 to 31st August 2011

1.4.2010 –  
31.3.2011

Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £	
<b>Incoming Resources</b>					
<i>Incoming resources from generated funds</i>					
2	Voluntary income	11,596	26,594	38,190	129,372
	Investment income	<u>46</u>	-	<u>46</u>	<u>78</u>
	Total incoming resources	<u>11,642</u>	<u>26,594</u>	<u>38,236</u>	<u>129,450</u>
<b>Resources Expended</b>					
3	Charitable activities	22,696	21,100	43,796	98,492
4	Governance costs	<u>780</u>	-	<u>780</u>	<u>924</u>
	Total resources expended	<u>23,476</u>	<u>21,100</u>	<u>44,576</u>	<u>99,416</u>
	<b>Net (outgoing)/incoming resources before transfers</b>	(11,834)	5,494	(6,340)	30,034
	Transfers	<u>(338)</u>	<u>338</u>	-	-
	<b>Net (outgoing)/incoming resources after transfers</b>	(12,172)	5,832	(6,340)	30,034
	TOTAL FUNDS brought forward	<u>67,103</u>	<u>2,012</u>	<u>69,115</u>	<u>39,081</u>
	TOTAL FUNDS carried forward	<u>£54,931</u>	<u>£7,844</u>	<u>£62,775</u>	<u>£69,115</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 August 2011</b>		<b>31.3.2011</b>
<b>Notes</b>		£	£	£
	<b>FIXED ASSETS</b>			
5	Tangible assets		1,397	<u>2,394</u>
	<b>CURRENT ASSETS</b>			
	Cash at bank and in hand	62,158		67,645
6	<b>CREDITORS: Amounts falling due within one year</b>	<u>780</u>		<u>924</u>
			<u>61,378</u>	<u>66,721</u>
	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£62,775</u>	<u>£69,115</u>
	<b>FUNDS</b>			
	Unrestricted Funds		54,931	67,103
7	Restricted Funds		<u>7,844</u>	<u>2,012</u>
			<u>£62,775</u>	<u>£69,115</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 period from 1st April 2011 to 31st August 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 £	1.4.2010 - 31.3.2011 £
Grants	-	19,684	19,684	41,481
Donations	846	6,910	7,756	82,642
Fundraising	<u>10,750</u>	<u>-</u>	<u>10,750</u>	<u>5,249</u>
	<u>£11,596</u>	<u>£26,594</u>	<u>£38,190</u>	<u>£129,372</u>

Voluntary income includes £15,684 from Restore and £4,000 from South East Coast SHA.

NOTES TO THE ACCOUNTS  
for the period from 1st April 2011 to 31st August 2011 (continued)

<b>3. Charitable Activities</b>	Unrestricted	Restricted	Total	1.4.2010 -
	Funds	Funds	Funds	31.3.2011
	£	£	£	£
Staff costs and recruitment	4,142	20,626	24,768	66,376
Rent	1,691	-	1,691	3,000
Fundraising – 01/4/11 to 31/8/11	4,838	-	4,838 )	5,108
Fundraising – for funds raised to 31/3/11	3,397	-	3,397 )	
Repairs and renewals	307	-	307	252
Telephone	313	-	313	487
Printing, postage and stationery	273	-	273	423
Equipment renewals	662	474	1,136	6,047
Training and welfare	911	-	911	2,508
Light and heat	305	-	305	880
Insurance	941	-	941	791
Motor and travel	3,919	-	3,919	8,880
Depreciation				
- computer equipment	-	-	-	657
- garden equipment	312	-	312	750
- kitchen	685	-	685	1,642
Legal and professional	-	-	-	691
	<u>£22,696</u>	<u>£21,100</u>	<u>£43,796</u>	<u>£98,492</u>
<b>4. Governance Costs</b>	Unrestricted	Restricted	Total	1.4.2010 -
	Funds	Funds	Funds	31.3.2011
Accountancy	<u>£780</u>	<u>£ -</u>	<u>£780</u>	<u>£924</u>
<b>5. Tangible Assets</b>	Computer	Garden	Kitchen	Total
	Equipment	Equipment		
	£	£	£	£
<b>Cost</b>				
At 1st April 2011	<u>1,974</u>	<u>16,024</u>	<u>6,572</u>	<u>24,570</u>
<b>Depreciation</b>				
At 1st April 2011	1,973	15,275	4,928	22,176
Charge for the period	<u>-</u>	<u>312</u>	<u>685</u>	<u>997</u>
At 31st August 2011	<u>1,973</u>	<u>15,587</u>	<u>5,613</u>	<u>23,173</u>
<b>Net Book Value</b>				
At 31st August 2011	<u>£1</u>	<u>£437</u>	<u>£959</u>	<u>£1,397</u>
At 31st March 2011	<u>£1</u>	<u>£749</u>	<u>£1,644</u>	<u>£2,394</u>

NOTES TO THE ACCOUNTS  
for the period from 1st April 2011 to 31st August 2011 (continued)

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

	31.8.2011	31.3.2011
	£	£
Accruals	<u>£780</u>	<u>£924</u>

7. **Restricted Funds**

	Balance brought forward £	Income £	Expenditure £	Transfers £	Balance carried forward £
Restore	-	15,684	(15,684)	-	-
Forge	(1,048)	-	(260)	1,308	-
Woodworking	38	-	(214)	176	-
AFA	997	-	-	(997)	-
Healthy eating	2,025	4,000	(4,942)	(293)	790
Transport	-	3,910	-	-	3,910
Crafts	-	-	-	144	144
ABC Awards	-	3,000	-	-	3,000
	<u>£2,012</u>	<u>£26,594</u>	<u>£(21,100)</u>	<u>£338</u>	<u>£7,844</u>

8. **Transactions with Trustees**

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

9. **Transfer of Activities**

On 31st August 2011 the assets and activities of the charity were transferred to a charitable company, limited by guarantee. The company is also known as Root and Branch - Westmill and is registered with the Charity Commission under reference number 1143294.

**ROOT AND BRANCH - WESTMILL**

**Accounts – 31st August 2011**