

ROOT AND BRANCH - WESTMILL

Registered Charity No: 1088493

Accounts – 31st March 2009

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**TRUSTEES' REPORT AND GENERAL INFORMATION
for the year ended 31st March 2009**

1. Governing Instrument

Root and Branch - Westmill is a registered charity and was formed under a Constitution dated 16th January 2001 (as amended 4th September 2001). 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:

Mike East (Chair)
Brian Mildenhall (Treasurer)
Dave Butterworth (Secretary)
Trish Wickstead
Ian Matheson
Kim Williams

5. Trust Objectives

To relieve adults who are suffering from mental disabilities in particular, but not exclusively, by the provision of therapeutic education in all forms of horticulture, conservation, agriculture and craft based activities.

6. Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

**TRUSTEES' REPORT AND GENERAL INFORMATION
for the year ended 31st March 2009 (continued)****6. Trustees' Responsibilities (continued)**

Charity 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 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:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 educational activities to people who have experienced mental health difficulties. These activities include horticulture, craft activities (including blacksmithing), bee keeping and woodworking. A 'Healthy Eating' course has been established.

During the period the charity pursued its main objects as outlined above. Total income amounted to £96,670 and expenditure amounted to £97,081, leaving total funds of £30,023 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 2009 (continued)**

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

B Mildenhall

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Trustee

Watchfield, Oxon

24th September 2009

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

I report on the accounts of the Root and Branch - Westmill for the year ended 31st March 2009, 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

A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

2nd October 2009

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2009

				2008
				Total
				Funds
				£
Notes	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
	Incoming Resources			
	<i>Incoming resources from generated funds</i>			
2	Voluntary income	42,718	53,599	96,317
	Investment income	353	-	353
	Total incoming resources	<u>43,071</u>	<u>53,599</u>	<u>96,670</u>
	Resources Expended			
3	Charitable activities	36,414	59,838	96,252
4	Governance costs	829	-	829
	Total resources expended	<u>37,243</u>	<u>59,838</u>	<u>97,081</u>
	Net incoming resources	5,828	(6,239)	(411)
	TOTAL FUNDS brought forward	<u>18,608</u>	<u>11,826</u>	<u>30,434</u>
	TOTAL FUNDS carried forward	<u>£24,436</u>	<u>£5,587</u>	<u>£30,023</u>
				<u>£30,434</u>

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

ROOT AND BRANCH - WESTMILL

6.

BALANCE SHEET		31st March 2009		2008
Notes		£	£	£
	FIXED ASSETS			
5	Tangible assets		9,647	<u>3,754</u>
	CURRENT ASSETS			
	Cash at bank and in hand	21,181		49,862
6	CREDITORS: Amounts falling due within one year	<u>805</u>		<u>23,182</u>
			<u>20,376</u>	<u>26,680</u>
	TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£30,023</u>	<u>£30,434</u>
	FUNDS			
	Unrestricted Funds		24,436	18,608
7	Restricted Funds		<u>5,587</u>	<u>11,826</u>
			<u>£30,023</u>	<u>£30,434</u>

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

B Mildenhall

.....)

)

)

) Trustees 24th September 2009

D Butterworth

)

.....)

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2009

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 January 2007).

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	2008
	£	£	£	£
Fees receivable	2,800	-	2,800	-
Grants	22,500	40,696	63,196	42,390
Donations	16,035	12,903	28,938	17,407
Fundraising	<u>1,383</u>	<u>-</u>	<u>1,383</u>	<u>-</u>
	<u>£42,718</u>	<u>£53,599</u>	<u>£96,317</u>	<u>£59,797</u>

Voluntary income includes £63,196 from Oxfordshire Primary Care Trust.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2009 (continued)

3. Charitable Activities	Unrestricted	Restricted	Total	2008
	Funds	Funds	Funds	
	£	£	£	£
Staff costs and recruitment	2,826	53,209	56,035	28,479
Rent	8,214	-	8,214	2,650
Repairs and renewals	60	-	60	3,101
Telephone	751	-	751	461
Printing, postage and stationery	221	79	300	934
Equipment renewals	1,980	6,550	8,530	8,583
Training and welfare	2,276	-	2,276	1,638
Light and heat	1,258	-	1,258	932
Insurance	929	-	929	-
Motor and travel	12,241	-	12,241	3,646
Depreciation				
- computer equipment	659	-	659	-
- garden equipment	3,349	-	3,349	1,450
- kitchen	1,643	-	1,643	-
Bank charges	7	-	7	103
	<u>£36,414</u>	<u>£59,838</u>	<u>£96,252</u>	<u>£51,977</u>

4. Governance Costs	Unrestricted	Restricted	Total	2008
	Funds	Funds	Funds	
	£	£	£	£
Accountancy	<u>£829</u>	<u>£ -</u>	<u>£829</u>	<u>£682</u>

5. Tangible Assets	Computer	Garden	Kitchen	Total
	Equipment	Equipment		
	£	£	£	£
Cost				
At 1st April 2008	395	13,026	-	13,421
Additions	1,974	2,998	6,572	11,544
Disposals	<u>(395)</u>	<u>-</u>	<u>-</u>	<u>(395)</u>
At 31st March 2009	<u>1,974</u>	<u>16,024</u>	<u>6,572</u>	<u>24,570</u>
Depreciation				
At 1st April 2008	394	9,273	-	9,667
Charge for the year	659	3,349	1,643	5,651
Disposals	<u>(395)</u>	<u>-</u>	<u>-</u>	<u>(395)</u>
At 31st March 2009	<u>658</u>	<u>12,622</u>	<u>1,643</u>	<u>14,923</u>
Net Book Value				
At 31st March 2009	<u>£1,316</u>	<u>£3,402</u>	<u>£4,929</u>	<u>£9,647</u>
At 31st March 2008	<u>£1</u>	<u>£3,753</u>	<u>£ -</u>	<u>£3,754</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2009 (continued)

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

	2009	2008
	£	£
Deferred income (note 2)	-	22,500
Accruals	<u>805</u>	<u>682</u>
	<u>£805</u>	<u>£23,182</u>

7. **Restricted Funds**

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Oxfordshire Primary Care Trust	6,689	40,696	(47,385)	-
Forge	31	2,403	(2,663)	(229)
Woodworking	1,111	500	(889)	722
AFA	3,995	-	(2,998)	997
Healthy eating	<u>-</u>	<u>10,000</u>	<u>(5,903)</u>	<u>4,097</u>
	<u>£11,826</u>	<u>£53,599</u>	<u>£(59,838)</u>	<u>£5,587</u>

8. **Transactions with Trustees**

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

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