

**ROOT & BRANCH WESTMILL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**



Root & Branch Westmill Contents

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**Root & Branch Westmill
Reference and Administrative Details
For The Year Ended 31 March 2026**

Trustees

E L Welch
N W Daisley
D A Atkins
R G Taylor
C D Bell
R Wheeler (resigned 18/05/2026)
N L Griffiths (resigned 22/12/2025)
C J Place
M B Cooper (resigned 26/04/2026)
V L Silk

Website

www.rootandbranch.info

Facebook

Root and Branch

Charity Number

1143294

Company Number

07685042

Registered Office

Westmill Farm
Watchfield
Oxfordshire
SN6 8TH

Independent Examiner

T R Case FCA (ICAEW)
Case Accounting Ltd.
20 Goodwood Way
Chippenham
Wiltshire
SN14 0SY

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Who We Are

Root & Branch is an independent charity based on an organic farm on the Oxfordshire/Wiltshire border within the Vale of the White Horse, offering transformative support for adults facing significant mental health difficulties.



What We Do - Our Mission

Our mission is to empower adults on a path towards improving their mental and emotional well-being.

We help people who experience mental health difficulties, such as depression, anxiety, personality disorder and trauma. We offer a wide range of stimulating and engaging activities that help people to regain their self-esteem and lead a fuller life including taking steps towards education, community activities or returning to work.

Our Values

We believe in the healing power of nature.

By participating in social and therapeutic horticulture, nature-based crafts, cookery and other activities and developing skills in an inclusive and safe environment, we help individuals to regain their self-esteem, learn new skills, take part in educational opportunities, and reconnect with society.

Our goal is to empower adults to manage their own wellbeing and lead lives filled with purpose, confidence, and connection.



Our Vision

Our participants, regardless of their challenges, are enabled to manage their own mental health and wellbeing to lead a fulfilling and contented life.

We can support participants through:

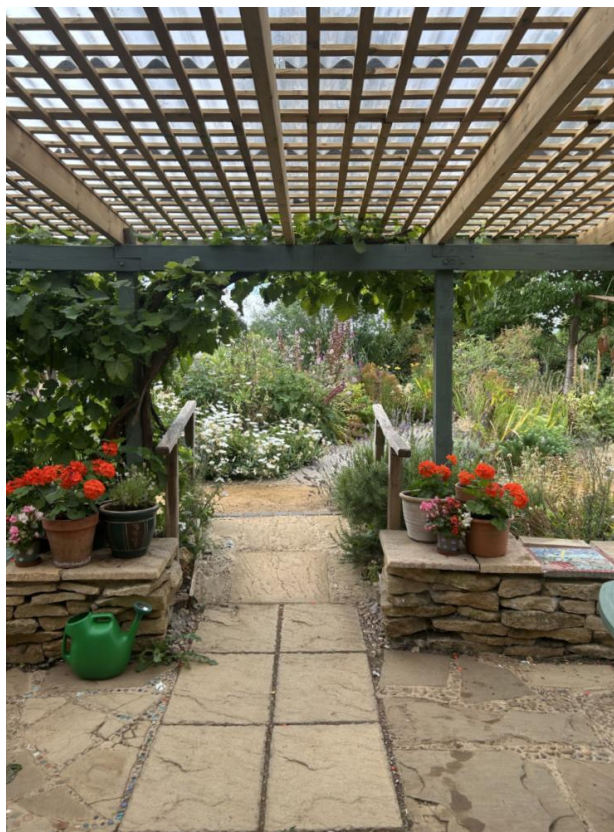
- Therapeutic gardening and nature-based projects
- Creative and educational activities
- Compassionate, inclusive support
- Tailored person-centred goals, coaching and interventions
- Focus on mental health recovery & personal growth

**Root & Branch Westmill
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Our Impact

Participants typically stay with us for two to three years, working to carefully crafted personal plans to develop skills and confidence that enable them to move on to employment, volunteering, or further education through a structured 'branching out' process. Beyond that point, they will then still have the option to return for further support if needed.

We measure wellness both through objective and subjective outcomes - tracking personal progress, gathering stories, and monitoring engagement. Our staff and volunteers are continuously trained, supported, and equipped to provide the highest quality of care.



"I have grown in confidence and self-management. I find that I am more regulated because of my time here, and the regular schedule in the week really helps."

Structure

Root & Branch is part of a broader provision of services across Oxfordshire provided by the Oxfordshire Mental Health Partnership. They provide about 25% of our funding, which comes through **Restore**, a separate charity (no. 274222). In all other respects Root & Branch is fully independent of Restore. It should be noted that we also accept Participants from Wiltshire and Swindon Borough as close neighbours.

Public Benefit

When planning activities, the trustees followed the Charity Commission's guidance on public benefit. The charity operates in Watchfield, Oxfordshire, focusing on therapeutic work for residents of the Vale of the White Horse and towns/villages close to the border with Swindon. It also organises activities to connect and engage with the local community.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

"I look forward to my time at Root and Branch. It is a calming, grounding, genuinely therapeutic time."

Charitable Activities

The dedication, commitment, and professionalism of our staff and volunteers empowers us to provide effective support to adults with enduring mental health challenges, increasingly recognized as a vital part of the local healthcare system.

We have a reputation for quality with a genuinely caring approach, recognised by local health professionals and the wider community. We offer extraordinary value for our funding as our delivery costs amount to around £65 per person, per day.

**Root & Branch Westmill
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Participants

In 2025-2026, we had capacity for 45 sessions a week, with about 30 participants regularly attending. Each participant sets personal goals in consultation with our staff and is provided with a wide range of opportunities to achieve them through engagement with our services and activities.

Participants have been offered support to explore:

- Volunteering
- Courses and education
- Introduction into work
- External tutor-led physical and wellbeing activities
- Tutor-led crafts, workshops and cooking, talks and visits
- Signposting to external agencies where appropriate

"Gives me a routine and purpose. Coming here every week really means so much to me and has helped with my confidence. It's been a lifeline for me."

Staff and Volunteers

We are proud to have a team of experienced professionals who create a safe, supportive environment, fostering calm, confidence, and structure. Their expertise enables participants to take positive steps toward their personal goals and recovery. The trustees would like to express their gratitude for the ongoing dedication of our staff.

We have continued to invest in training and in the therapeutic garden. As at the end of the financial year, we have six members of staff (all part time, totalling around 128 hours a week) supported by over thirty volunteers. We have a pension scheme offered to all employed staff, with both Root & Branch and employees contributing.



The trustees also wish to acknowledge and thank everyone who supports the charity through volunteer effort or through financial donations, which makes our important work possible.

As a charity, we rely heavily on corporate volunteers: this year we have also been able to engage local groups such as the Rotary Club Faringdon, Zurich Insurance, Sophos, and other local businesses to help us with construction and the ongoing essential maintenance work for buildings and grounds. We are tremendously grateful for their invaluable support

Our charity relies heavily on the regular and generous contributions from our team of 30 dedicated volunteers, who provide around 5,000 hours of unpaid work. The board of trustees deeply values their ongoing enthusiasm and consistent commitment, which is crucial to our success.

"(Root and Branch) gives me time and space to concentrate on my own mental health and wellbeing."

Policies

The trustees and Centre Manager conduct regular and comprehensive reviews of all our policies.

This includes the health and safety policy: its content and practice. This resulted in, amongst other things, an overhaul of all machinery in the workshop and training programmes for volunteers and participants, and in consequence of this work, we have replaced the forge (which required constant expert supervision) with a ceramics workshop which can be enjoyed by participants every week.

**Root & Branch Westmill
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Fundraising Activities

Root & Branch must raise significant funds to provide ongoing support to our participants. The money we receive through the contracts with Restore covers less than 25% of our total costs, so we also commit energy and imagination to a fundraising process ourselves.

The charity continues to employ a fundraiser as part of the staff team; many larger grants and donations require appropriate monitoring and reporting, which is part of that role.

We regularly apply for charitable grants from Foundations and Trusts, and occasionally seek larger or local grants. We also raise funds through activities like plant and craft sales.

Additionally, we are increasingly leveraging social media and online platforms like WhatsApp, Facebook and JustGiving to expand our reach and enhance the impact of our fundraising efforts, and have some expert assistance in doing so.

We were very pleased to receive a long-term grant from the National Lottery Community which supported us until the end of 2025, specifically to enable us to employ a Therapeutic Gardener, whose work involves determining ambitions and goals in discussion with participants and helping them reach their potential through social and therapeutic horticulture: this post has been continued into 2026.

The Lottery have been approached again with an ambitious plan for delivering outreach services to our local community, and we were pleased to be advised that we were shortlisted for a grant of this kind as of spring 2026.



Reserves Policy

The trustees consider that the reserves carried forward each year must be sufficient to enable the charity to continue to pursue its objectives, so as to protect the participants from the consequences of any lack of continuity in the service.

Our participants typically attend for two to three years, and, given their vulnerability, we wish to protect them from any reduction in support arising from short-term financial constraints: it is crucial that we can maintain continuity until alternative support can be put in place for all, which is likely to take at least six months if not longer.

Reserves will be maintained to provide continuity of service against a backdrop of fluctuating and uncertain income, and we therefore aim to keep between six and nine months of running costs in reserves.

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 a continuation of the work begun in 2001 under the former charitable trust of the same name (charity 1088493).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.

To view the updates on our work, please visit our public website at:

- <https://www.rootandbranch.info>
- Facebook: Root and Branch

**Root & Branch Westmill
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Root & Branch Westmill for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the trustees must not approve the financial statement unless they are satisfied that they 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 period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



D A Atkins
Trustee

6 October 2026

Root & Branch Westmill
Independent Examiner's Report to the Trustees of Root & Branch Westmill
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity 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 (ICAEW)
6 October 2026
20 Goodwood Way
Chippenham
Wiltshire
SN14 0SY

Root & Branch Westmill
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	78,349	80,352	158,701	153,627
Other trading activities	4	13,045	3,000	16,045	16,715
		<u>91,394</u>	<u>83,352</u>	<u>174,746</u>	<u>170,342</u>
EXPENDITURE ON:					
Charitable activities:	6				
Therapeutic activities		(95,201)	(66,858)	(162,059)	(155,555)
NET INCOME		<u>(3,807)</u>	<u>16,494</u>	<u>12,687</u>	<u>14,787</u>
NET MOVEMENT IN FUNDS		<u>(3,807)</u>	<u>16,494</u>	<u>12,687</u>	<u>14,787</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		71,717	33,361	105,078	90,291
TOTAL FUNDS CARRIED FORWARD	15	<u>67,910</u>	<u>49,855</u>	<u>117,765</u>	<u>105,078</u>

The notes on pages 10 to 15 form part of these financial statements.

Root & Branch Westmill
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

				2025
		Unrestricted	Restricted	Total funds
	Notes	funds	funds	
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	67,850	85,777	153,627
Other trading activities	4	16,715	-	16,715
		84,565	85,777	170,342
EXPENDITURE ON:				
Charitable activities:	6			
Therapeutic activities		(82,911)	(72,644)	(155,555)
NET INCOME		1,654	13,133	14,787
NET MOVEMENT IN FUNDS		1,654	13,133	14,787
RECONCILIATION OF FUNDS:				
Total funds brought forward		70,063	20,228	90,291
TOTAL FUNDS CARRIED FORWARD	14	71,717	33,361	105,078

The notes on pages 10 to 15 form part of these financial statements.

**Root & Branch Westmill
Balance Sheet
As At 31 March 2026**

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11	1	-	1	1
		1	-	1	1
CURRENT ASSETS					
Debtors	12	775	-	775	775
Cash at bank and in hand		67,884	49,855	117,739	104,992
		68,659	49,855	118,514	105,767
Creditors: Amounts Falling Due Within One Year	13	(750)	-	(750)	(690)
NET CURRENT ASSETS (LIABILITIES)		67,909	49,855	117,764	105,077
TOTAL ASSETS LESS CURRENT LIABILITIES		67,910	49,855	117,765	105,078
NET ASSETS		67,910	49,855	117,765	105,078
FUNDS OF THE CHARITY					
Restricted Funds				49,855	33,361
Unrestricted Funds				67,910	71,717
TOTAL FUNDS	14			117,765	105,078

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



D A Atkins
Trustee
6 October 2026

The notes on pages 10 to 15 form part of these financial statements.

Root & Branch Westmill
Notes to the Financial Statements
For The Year Ended 31 March 2026

1. General Information

Root & Branch Westmill is a company limited by guarantee, incorporated in England & Wales, registered number 07685042 and registered charity number 1143294 . The registered office is Westmill Farm, Watchfield, Oxfordshire, SN6 8TH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

- Recognition of income - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
- Income with related expenditure - Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
- Donations and legacies - Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the charity has unconditional entitlement to the income.
- Tax reclaims on donations and gifts donated services and facilities - Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material.
- Volunteer help - The value of any volunteer help received is not included in the accounts.
- Investment income - This is included in the accounts when receivable.

2.3. Resources Expended

- Recognition of expenditure - Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
- Expenditure on raising funds - These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
- Expenditure on charitable activities - These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
- Grants payable - All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
- Governance costs - These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
- Other expenditure - These are support costs not allocated to a particular activity.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	20% - 33% straight line
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2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

Root & Branch Westmill
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

3. Income from Donations and Legacies

	2026		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	41,487	-	41,487
Grants	36,862	80,352	117,214
	<u>78,349</u>	<u>80,352</u>	<u>158,701</u>

	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	30,988	-	30,988
Grants	36,862	85,777	122,639
	<u>67,850</u>	<u>85,777</u>	<u>153,627</u>

4. Income from Other Trading Activities

	2026		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fundraising events	13,045	3,000	16,045

	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fundraising events	16,715	-	16,715

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	-	3,060

Root & Branch Westmill
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

6. Analysis of Expenditure

		2026
	Activities undertaken directly	Support costs (see note 7)
	£	£
Therapeutic activities	18,196	143,863
	<u>18,196</u>	<u>143,863</u>
		2025
	Activities undertaken directly	Support costs (see note 7)
	£	£
Therapeutic activities	12,182	143,373
	<u>12,182</u>	<u>143,373</u>

7. Support Costs

	2026	2025
	Therapeutic activities	Therapeutic activities
	£	£
Employee costs	115,854	104,318
Premises expenses	17,363	27,006
General administration	10,626	8,971
Depreciation	-	3,060
Interest payable	20	18
	<u>143,863</u>	<u>143,373</u>

8. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	750	690
	<u>750</u>	<u>690</u>

9. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	104,384	94,570
Other pension costs	7,254	6,111
	<u>111,638</u>	<u>100,681</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Root & Branch Westmill
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

10. Average Number of Employees

Average number of employees during the year was as follows:

	2026	2025
Charitable Activities	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

11. Tangible Assets

	Fixtures & Fittings £
Cost	
As at 1 April 2025	49,053
As at 31 March 2026	<u>49,053</u>
Depreciation	
As at 1 April 2025	49,052
As at 31 March 2026	<u>49,052</u>
Net Book Value	
As at 31 March 2026	<u>1</u>
As at 1 April 2025	<u>1</u>

12. Debtors

	2026 £	2025 £
Due within one year		
Other debtors	<u>775</u>	<u>775</u>

13. Creditors: Amounts Falling Due Within One Year

	2026 £	2025 £
Other creditors	<u>750</u>	<u>690</u>

Root & Branch Westmill
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

14. Movement in Funds

	As at 1 April 2025 £	Income £	Expenditure £	As at 31 March 2026 £
Unrestricted funds				
General:				
General unrestricted fund	71,717	91,394	(95,201)	67,910
Restricted funds				
Rotary Dragons Den	510	840	(1,212)	138
OCF Living Essentials	17,501	-	(7,511)	9,990
29th May 1961	-	3,000	(942)	2,058
Helen Roll '25	-	4,000	(3,742)	258
NG Transport	-	1,000	(107)	893
Lottery Awards for All	1,337	3	-	1,340
Lottery uplift	24	15,951	(15,975)	-
Thrive in Nature	13,789	25,000	(24,987)	13,802
Wiltshire Community Foundation	-	5,000	(1,240)	3,760
NPT Transatlantic	200	200	(200)	200
Faringdon Town Council	-	3,000	(3,000)	-
Big Highworth Community Fund	-	528	(500)	28
Garfield Weston	-	8,000	(4,010)	3,990
Maximus Foundation	-	2,500	(836)	1,664
Highworth Lions	-	100	(77)	23
Shrivenham Fete Committee	-	230	-	230
Helen Roll '26	-	4,000	(19)	3,981
OCF A	-	10,000	(2,500)	7,500
Total restricted funds	33,361	83,352	(66,858)	49,855
Total funds	105,078	174,746	(162,059)	117,765
	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	65,349	84,565	(82,911)	67,003
Designated:				
Kitchen Project (Joan Strutt Trust)	4,714	-	-	4,714
Total unrestricted funds	70,063	84,565	(82,911)	71,717
Restricted funds				
Nineveh Charitable Trust	481	-	(481)	-
Rotary Dragons Den	930	900	(1,320)	510
Souter Trust	781	-	(781)	-

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Root & Branch Westmill
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Oxford Communities Foundation	13,116	20,000	(15,615)	17,501
29th May 1961	2,100	3,000	(5,100)	-
Oxfordshire CC Healthy Hearts	2,820	-	(2,820)	-
Helen Roll '25	-	3,600	(3,600)	-
NG Transport	-	4,500	(4,500)	-
Lottery Awards for All	-	15,617	(14,280)	1,337
Lottery uplift	-	4,960	(4,936)	24
Thrive in Nature	-	25,000	(11,211)	13,789
Wiltshire Community Foundation	-	5,000	(5,000)	-
NPT Transatlantic	-	200	-	200
Faringdon Town Council	-	3,000	(3,000)	-
Total restricted funds	20,228	85,777	(72,644)	33,361
Total funds	90,291	170,342	(155,555)	105,078

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Root & Branch Westmill
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026	2025
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	41,487	30,988
Grants	117,214	122,639
	158,701	153,627
Other trading activities		
Internal fundraising	16,045	16,715
	16,045	16,715
	174,746	170,342
EXPENDITURE ON:		
Charitable Activities:		
Therapeutic activities		
Therapeutic activities	(18,196)	(12,182)
Wages and salaries	(104,384)	(94,570)
Employers pensions - defined contributions scheme	(7,254)	(6,111)
Staff training	(2,672)	(1,664)
Staff welfare	(393)	(159)
Travel and subsistence expenses	(1,151)	(1,814)
Rent	(6,912)	(6,912)
Light and heat	(3,374)	(4,389)
Repairs and maintenance	(3,313)	(12,441)
Cleaning	(3,764)	(3,264)
Insurance	(2,374)	(1,311)
Advertising and marketing costs	(718)	-
Telecommunications	(2,446)	(2,022)
Independent examiner's fees	(750)	(690)
Accountancy fees	(1,063)	(1,119)
Legal fees	(272)	(50)
Supervision	(1,280)	(580)
Other office costs	(1,723)	(3,199)
Depreciation	-	(3,060)
Bank charges	(20)	(18)
	(162,059)	(155,555)
	(162,059)	(155,555)
NET INCOME	12,687	14,787