

Root & Branch Westmill

Charity No. 1143294

Company No. 07685042

Trustees' Report and Unaudited Accounts

31 March 2023

Root & Branch Westmill
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**Root & Branch Westmill
Trustees Annual Report**

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 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07685042

Charity No. 1143294

Registered Office:

Westmill Farm

Watchfield

Oxfordshire

SN6 8TH

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D.A.Atkins

N.W.Daisley (*Chair*)

M.S.R.Jeanneret

M.A.Knight (*Treasurer*)

I.D.Matheson

R.Taylor

E.L.Welch (*Secretary*)

Accountants

Case Accounting Ltd

20 Goodwood Way

Cepen Park South

Chippenham

Wiltshire

SN14 0SY

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 January 2019).



OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the charitable company is the provision of therapeutic gardening and therapeutic groups, woodworking and blacksmithing, cooking, craft and other physical activities, to people who are experiencing lasting mental health difficulties.

Since the foundation of the original project in September 2001 we have provided support, friendship, opportunity and a place of calm for adults coping with a range of mental health challenges. Over the last six years we have additionally been providing extra support for those service users who are ready to join mainstream activities outside of our project, engaging them in 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 general public benefit and other matters. The charity operates around Watchfield, Oxfordshire in its therapeutic work, most service users living in the Vale of the White Horse, and runs a number of activities which seek to connect and engage with the local community.

Volunteers

Many dedicated volunteers, essential to our work, generously contribute their time on a regular basis and the charity could not function without their input. The contribution of the board of trustees also, is tremendously important for our success. The contribution of our regular, on-site volunteers amounts to something like 5,000 hours of unpaid work and the trustees are very grateful for their ongoing enthusiasm and commitment.



Craft work for sale, Christmas fair 2022

ACHIEVEMENT AND PERFORMANCE:

Charitable activities

The dedication, commitment and professionalism of our staff and volunteers enable us to provide real, effective support to adults with enduring mental health difficulties, recognised increasingly as an invaluable element in the local healthcare environment.

We have a reputation for quality with a genuinely caring approach recognised by local health professionals and the wider community. Alongside this we offer extraordinary value for our funding as our delivery costs equate to around £57 per person a day.

Root and Branch is all about face-to-face support of a kind that is difficult to achieve at a distance, but the charity demonstrated great flexibility and imagination in responding to the Covid-19 pandemic, using social media and online conferencing to bring the Root and Branch community together, providing support and counsel to service users over the telephone. The charity has remained skillful and resourceful in our remote support of service users, where it is necessary.



"At Root and Branch I feel involved and part of a team."

"I have enjoyed coming to Root and Branch and I'm looking forward to the future - a lovely community."

"I really enjoy my time at Root and Branch and can't think of any improvements you could make!"

"Having the garden to sit and walk does help me take my mind off and give me a break in my head. I love doing games too."

"It has helped me improve my confidence and understand I have something to contribute to life."

Developing artwork skills, 2023

The Financial Year 2022-2023

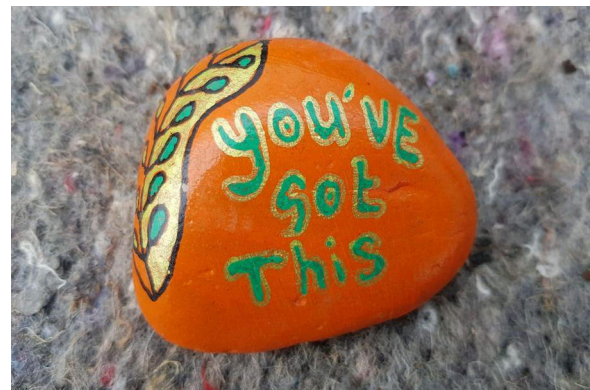
During the year 2022-2023, 27 adults (mostly from the Vale of the White Horse) regularly attended Root & Branch. Each individual has personal goals that are shaped through discussion with staff, and will be given a broad range of opportunities to achieve these through engagement with the service and activities Root and Branch offers.

All participants have taken part in at least one of the following, many a combination of them:

- Volunteering
- Courses and Education
- Introduction into work
- Signposted support service, and signposting to external agencies
- External Tutor led physical activities
- Tutor-led crafts, workshops and cooking, talks and visits
- Benefits and housing advice

We have continued to invest in both our resources and infrastructure, providing additional meeting spaces, outdoor structures and improvements to the therapeutic garden. We have six members of staff (all part time, totalling 94.5 hours a week) supported by over twenty volunteers. We have a pension scheme offered to all employed staff with both R&B and the employee each making a contribution.

Invaluable direct funding in the form of a long-term grant from **Lloyds Bank Foundation** secured staffing levels over several years, including an employment coach to help people who are ready to begin the move back into work. During the period of their financial support, ending in March 2023 we also had the tremendous boon of very practical assistance from the Lloyds Foundation 'Enhance' program, with expert guidance in fundraising and strategic planning from senior consultants in their fields, for both staff and the Board of Trustees.



A primary focus of our fundraising effort has therefore been to find a replacement for this substantial element of support, and we have been very pleased to receive a long-term grant from the **National Lottery Community Fund**, specifically to enable us to employ a Therapeutic Gardener, whose work involves determining ambitions and goals in discussion with service users and helping them reach their potential.

As a charity we rely heavily on volunteer effort, and besides our own team of regular attendees who provide one-to-one support for service users, this year we have also been able to engage local groups such as the Swindon and White Horse Rotary Clubs, Zurich Insurance and Nationwide to help us with construction and maintenance work – we are tremendously grateful for their invaluable support.

Root & Branch Westmill Trustees Annual Report

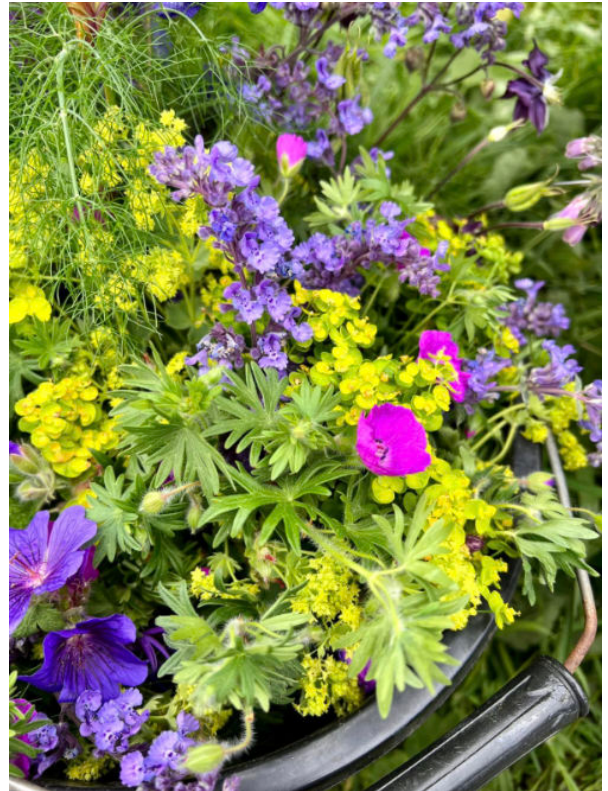
We also employ a very experienced and expert staff who help to bring order, calm and confidence in a safe and supportive environment, helping service users take positive steps towards their personal goals and recovery. The trustees wish to acknowledge the continuing professionalism and dedication of our staff.

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

Fundraising activities

Root & Branch must 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, so we also commit energy and imagination to a fundraising process ourselves.

We regularly apply for charitable grants from Foundations and Trusts, as well as following up occasional larger, or local grant. We have used external fundraisers to help us with some of this work, focusing on the Foundations where they have special expertise.



We also raise money through activities such as plant and craft sales. And we are increasingly engaged with social media and online technologies such as JustGiving to extend the reach and impact of the fundraising process.

“Thank you for being there for me and for every opportunity provided to challenge and develop me, my skills, and my self-confidence. Through Root & Branch I found a place where I fitted in, I felt comfortable for the first time in years.... THANK YOU”

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



**Root & Branch Westmill
Trustees Annual Report
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 which cannot be guaranteed and require constant fundraising activity, and appropriate monitoring and reporting.

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.

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 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 hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board,



N W Daisley
Chair of the Board of Trustees

10 October 2023



Root & Branch Westmill

Independent Examiners Report

Independent Examiner's Report to the trustees of Root & Branch Westmill

I report to the charity trustees on my examination of the financial statements of Root & Branch Westmill for the year ended 31 March 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

T R Case FCA Institute of Chartered Accountants
in England & Wales
Case Accounting Ltd
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY
10 October 2023

Root & Branch Westmill
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	96,374	6,350	102,724	101,663
Other trading activities	5	23,104	-	23,104	30,721
Other	6	-	-	-	989
Total		119,478	6,350	125,828	133,373
Expenditure on:					
Raising funds	7	10,040	-	10,040	10,120
Charitable activities	8	82,486	15,753	98,239	106,690
Other	9	14,942	-	14,942	10,470
Total		107,468	15,753	123,221	127,280
Net gains on investments		-	-	-	-
Net income	10	12,010	(9,403)	2,607	6,093
Transfers between funds		493	(493)	-	-
Net income before other gains/(losses)		12,503	(9,896)	2,607	6,093
Other gains and losses					
Net movement in funds		12,503	(9,896)	2,607	6,093
Reconciliation of funds:					
Total funds brought forward		75,760	18,224	93,984	87,891
Total funds carried forward		88,263	8,328	96,591	93,984

Root & Branch Westmill
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income	125,828	133,373
Gross income for the year	<u>125,828</u>	<u>133,373</u>
Expenditure	120,164	124,223
Depreciation and charges for impairment of fixed assets	3,057	3,057
Total expenditure for the year	<u>123,221</u>	<u>127,280</u>
Net income before tax for the year	2,607	6,093
Net income for the year	<u>2,607</u>	<u>6,093</u>

Root & Branch Westmill**Balance Sheet**at **31 March 2023**

Company No.	07685042	Notes	2023	2022
			£	£
Fixed assets				
Tangible assets		12	6,118	9,175
			<u>6,118</u>	<u>9,175</u>
Current assets				
Debtors		13	1,530	-
Cash at bank and in hand			100,053	85,397
			<u>101,583</u>	<u>85,397</u>
Creditors: Amount falling due within one year		14	(7,610)	(588)
			<u>93,973</u>	<u>84,809</u>
Net current assets			93,973	84,809
Total assets less current liabilities			100,091	93,984
Provisions for liabilities				
		15	(3,500)	-
			<u>96,591</u>	<u>93,984</u>
Net assets excluding pension asset or liability			96,591	93,984
Total net assets			<u>96,591</u>	<u>93,984</u>
The funds of the charity				
Restricted funds				
		16		
Restricted income funds			8,328	18,224
			<u>8,328</u>	<u>18,224</u>
Unrestricted funds				
		16		
General funds			83,549	71,046
Designated funds			4,714	4,714
			<u>88,263</u>	<u>75,760</u>
Reserves		16		
			<u>96,591</u>	<u>93,984</u>
Total funds			<u>96,591</u>	<u>93,984</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 October 2023

and signed on its behalf by:

N.W. Daisley
Trustee
10 October 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

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.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Expenditure

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.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures & fittings	20 - 33% Straight line
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Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	3,304	98,359	101,663
Other trading activities	30,721	-	30,721
Other	989	-	989
Total	35,014	98,359	133,373
Expenditure on:			
Raising funds	10,120	-	10,120
Charitable activities	21,844	84,846	106,690
Other	10,470	-	10,470
Total	42,434	84,846	127,280
Net income	(7,420)	13,513	6,093
Net income before other gains/(losses)	(7,420)	13,513	6,093
Other gains and losses:			
Net movement in funds	(7,420)	13,513	6,093
Reconciliation of funds:			
Total funds brought forward	83,180	4,711	87,891
Total funds carried forward	75,760	18,224	93,984

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations	13,122	6,350	19,472	9,104
Grants	83,252	-	83,252	92,559
	96,374	6,350	102,724	101,663

5 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
External fundraising	13,600	13,600	26,835
Internal fundraising	9,504	9,504	3,886
	23,104	23,104	30,721

6 Other income

	Total 2023	Total 2022
	£	£
Other income	-	989
	<u>-</u>	<u>989</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
External fundraising	10,040	10,040	10,120
	<u>10,040</u>	<u>10,040</u>	<u>10,120</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Therapeutic activities	82,486	15,753	98,239	106,690
	<u>82,486</u>	<u>15,753</u>	<u>98,239</u>	<u>106,690</u>

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	-	-	952
Depreciation on fixed assets	3,057	3,057	3,057
General administrative costs	7,767	7,767	5,860
Legal and professional costs	4,118	4,118	601
	<u>14,942</u>	<u>14,942</u>	<u>10,470</u>

10 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,057	3,057

Root & Branch Westmill**Notes to the Accounts****11 Staff costs**

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

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

	2023	2022
	Number	Number
Administration	1	1
Services	2	2
	<u>3</u>	<u>3</u>

12 Tangible fixed assets

	Fixtures & fittings	Total
	£	£
Cost or revaluation		
At 1 April 2022	49,053	49,053
At 31 March 2023	<u>49,053</u>	<u>49,053</u>
Depreciation and impairment		
At 1 April 2022	39,878	39,878
Depreciation charge for the year	3,057	3,057
At 31 March 2023	<u>42,935</u>	<u>42,935</u>
Net book values		
At 31 March 2023	<u>6,118</u>	<u>6,118</u>
At 31 March 2022	<u>9,175</u>	<u>9,175</u>

13 Debtors

	2023	2022
	£	£
Other debtors	557	-
Prepayments and accrued income	973	-
	<u>1,530</u>	<u>-</u>

14 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	7,610	588
	<u>7,610</u>	<u>588</u>

15 Provisions

	Other provisions	Total
	£	£
Movement for the year	3,500	3,500
At 31 March 2023	<u>3,500</u>	<u>3,500</u>

**Root & Branch Westmill
Detailed Statement of Financial Activities**

16 Movement in funds

	At 1.4.2022	Income	Expenditure	At 31.3.2023
Restricted funds				
Oxfordshire Community Fund Healthy Hearts	6,300	-	2,753	3,547
Oxfordshire Community Fund Key Worker	5,850	-	5,850	-
Loneliness & Isolation Initiative	2,013	-	2,013	-
Co-op Community Fund	1,134	-	1,134	-
Nineveh Charitable Trust	766	-	-	766
Co-op Direct Plus	652	-	-	652
Groundwork UK	500	1,500	1,712	288
Faringdon Town Council	308	-	308	-
Screwfix	207	-	207	-
Restore	-	38,040	38,040	-
Lloyds Bank	-	21,000	21,000	-
National Lottery	-	14,963	14,963	-
Finnis Scott Foundation	-	3,850	1,125	2,725
Arnold Clark	-	1,000	651	349
Total restricted funds	17,730	80,353	89,756	8,327
Designated funds				
Kitchen Project (Joan Strutt Trust)	4,714	-	-	4,714
Total designated funds	4,714	-	-	4,714

Transfers in the sum of £493 were made from restricted funds to the unrestricted fund to account for administration fees to gain and manage certain funds. These amounts were in relation to the previous financial year but recognised in this financial year.