

Root & Branch Westmill

Charity No. 1143294

Company No. 07685042

Trustees' Report and Unaudited Accounts

31 March 2022

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 unaudited financial statements of the charity for the year ended 31 March 2022.

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, from December 2021)
M.S.R. Jeanneret
M.A. Knight
I.D. Matheson
L. Needham (Chair, to December 2021)
E.L. Welch
K. Worthington

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 1 January 2019).

OBJECTIVES AND ACTIVITIES

The principal activity of the charitable company continues to be the provision of therapeutic horticultural, cooking and craft activities. For over 18 years we have provided support, friendship, opportunity and a place of calm for adults coping with mental health difficulties. Additionally, over the last five years we have been providing extra support for service users who are ready to join mainstream activities outside of our project, such as 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 public benefit and other matters. 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, woodwork, blacksmith and craft activities to people who are experiencing mental health difficulties.

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.

Their contribution amounts to around 5,000 hours of unpaid work and the trustees are very grateful for their enthusiasm and commitment.

While as a charity we rely on volunteer effort, we must also employ experienced and expert staff who can help to bring order and calm to those who need it and then to begin positive steps towards their personal goals and recovery. The trustees wish to acknowledge the 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. It really is making a difference. To view the latest update on our work, please visit our website www.rootandbranch.info.



ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The last two years, in particular the twelve months to 31 March 2022 have been an exceptionally challenging time for the charity, as we have dealt with the impact of the Covid- 19 pandemic.

The dedication, commitment and professionalism of our staff and volunteers enable us to provide highly regarded, valuable and effective support to adults with enduring mental health difficulties. 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 pandemic, using social media and conferencing platforms such as Zoom to bring the Root and Branch community together, providing support and counsel to service users over the telephone, and opening the site whenever possible for small groups of people.

Demand for our activities remained high throughout this period, and working carefully within guidance from government and health authorities, we were able to judiciously and gradually reopen and reinstate our services as the impact of the pandemic reduced.



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 less than £45 per person a day.

"I was diagnosed with chronic & persistent mental health issues four years ago. I withdrew from extended family & friends becoming very isolated, leaning solely on my husband for support.

"I am grateful that I was referred to Root & Branch. It has provided me with a safe and supportive environment. Attending gives me structure in my week and encourages me to leave the house. It provides me with the opportunity to socialise with other people who also have mental health issues thereby providing me with the reassurance I am not alone. I have found the staff and volunteers to be really friendly, caring and approachable."

– Carol, 2022

FINANCIAL REVIEW

During the year 2021-2022, 31 adults (mostly from the Vale of the White Horse) regularly attended Root & Branch. Each individual has set personal goals and been given a broad range of opportunities to achieve these through engagement with the service and activities Root and Branch offers. The majority have achieved outcomes in the following areas:

- starting a new activity in their community;
- engaged in activities to improve their physical health;
- completed at least one of the training courses that we run and facilitate
- reported improved self-esteem or confidence
- were able to manage their mental health
- improved social networks and reduced loneliness and isolation
- 11 people have started volunteering for other organisations
- 2 people have obtained employment

We have continued to invest in both our resources and infrastructure, providing additional meeting spaces, outdoor structures and improvements to the therapeutic garden. We now have six members of staff (all part time, totalling 93 hours a week) supported by approximately 20 volunteers. We have a pension scheme offered to all employed staff with both R&B and the employee each making a contribution.



Direct funding in the form of a three-year grant from Lloyds Bank Foundation secured staffing levels, including an employment coach to help people who are ready to begin the move back into work. The Foundation were so pleased with our outcomes that the support was extended for another year, ending finally in March 2022.

During the period of their support we have 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.

As a charity we rely heavily on volunteer effort, and 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 professionalism and dedication of our staff, particularly over two such difficult years.

"My nieces and nephews have remarked that they have never seen me so happy, laughing and joking and enjoying life. I can now provide them an understanding of life they can draw on to fight their own demons. If you had said to me when I started at Root and Branch how my life would completely change and how happy I am I would never have believed you.

"Root and Branch, all the amazing and dedicated staff and fellow gardeners have and will continue to provide an outstanding and life changing centre" – Paul, 2019

“Root & Branch gives hope and stability to a confusing world. Root & Branch is where I began my recovery of severe mental health illnesses with the added support of a psychotherapist, learning coping strategies and embracing new skills, not being afraid to have a go.

“Root & Branch allowed me to explore what it was to be me through gardening and craft in a therapeutic environment. Having somewhere to regularly attend that fully accepts me for being me” – Clare, 2021

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.

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

“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” – CH, 2021

Fundraising activities

Root & Branch has to 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 opportunities with organisations such as the Charities Aid Foundation and Lottery Fund. We use external fundraisers to help us with this task, focusing on the Foundations where they have special expertise.



We also raise money through activities such as plant and craft sales, having proper regard during this difficult period for government guidance during the Covid-19 lockdowns. We are increasingly engaged with social media and online technologies such as JustGiving to extend the reach and impact of the fundraising process.

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

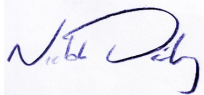
Governing document

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 very much a continuation of the work began in 2002 under the former charitable trust (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, Trustee
6 October 2022

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 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 that:

- 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 Charities SORP (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 Bsc

Case Accounting Ltd
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY
6 October 2022

Root & Branch Westmill
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	11,804	89,859	101,663	88,437
Other trading activities	5	30,721	-	30,721	26,247
Other		989	-	989	-
Total		43,514	89,859	133,373	114,684
Expenditure on:					
Raising funds	6	10,120	-	10,120	9,680
Charitable activities	7	20,290	86,400	106,690	75,166
Other	8	10,470	-	10,470	7,310
Total		40,880	86,400	127,280	92,156
Net gains on investments		-	-	-	-
Net income	9	2,634	3,459	6,093	22,528
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		2,634	3,459	6,093	22,528
Other gains and losses					
Net movement in funds		2,634	3,459	6,093	22,528
Reconciliation of funds:					
Total funds brought forward		83,180	4,711	87,891	65,363
Total funds carried forward		85,814	8,170	93,984	87,891

Root & Branch Westmill
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Income	133,373	114,684
Gross income for the year	<u>133,373</u>	<u>114,684</u>
Expenditure	124,223	89,099
Depreciation of fixed assets	3,057	3,057
Total expenditure for the year	<u>127,280</u>	<u>92,156</u>
Net income before tax for the year	6,093	22,528
Net income for the year	<u><u>6,093</u></u>	<u><u>22,528</u></u>

Root & Branch Westmill**Balance Sheet****at 31 March 2022**

Company No. 07685042	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	9,175	12,232
		<u>9,175</u>	<u>12,232</u>
Current assets			
Cash at bank and in hand		85,397	76,229
		<u>85,397</u>	<u>76,229</u>
Creditors: Amount falling due within one year	12	(588)	(570)
Net current assets		<u>84,809</u>	<u>75,659</u>
Total assets less current liabilities		<u>93,984</u>	<u>87,891</u>
Net assets excluding pension asset or liability		<u>93,984</u>	<u>87,891</u>
Total net assets		<u><u>93,984</u></u>	<u><u>87,891</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		8,170	4,711
		<u>8,170</u>	<u>4,711</u>
Unrestricted funds	13		
General funds		81,100	78,466
Designated funds		4,714	4,714
		<u>85,814</u>	<u>83,180</u>
Reserves	13		
Total funds		<u><u>93,984</u></u>	<u><u>87,891</u></u>

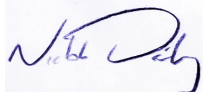
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 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 6 October and signed on its behalf by:



N W Daisley
Chair, Trustee

6 October 2022

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 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	16,512	71,925	88,437
Other trading activities	26,247	-	26,247
Total	42,759	71,925	114,684
Expenditure on:			
Raising funds	9,680	-	9,680
Charitable activities	3,188	71,978	75,166
Other	7,310	-	7,310
Total	20,178	71,978	92,156
Net income	22,581	(53)	22,528
Net income before other gains/(losses)	22,581	(53)	22,528
Other gains and losses:			
Net movement in funds	22,581	(53)	22,528
Reconciliation of funds:			
Total funds brought forward	60,599	4,764	65,363
Total funds carried forward	83,180	4,711	87,891

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	9,104	-	9,104	52,012
Grants	2,700	89,859	92,559	36,425
	<u>11,804</u>	<u>89,859</u>	<u>101,663</u>	<u>88,437</u>

5 Income from other trading activities

	Unrestricted £	Total 2022 £	Total 2021 £
External fundraising	26,835	26,835	24,293
Internal fundraising	3,886	3,886	1,954
	<u>30,721</u>	<u>30,721</u>	<u>26,247</u>

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
External fundraising	10,120	10,120	9,680
	<u>10,120</u>	<u>10,120</u>	<u>9,680</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Therapeutic activities	20,290	86,400	106,690	75,166
	<u>20,290</u>	<u>86,400</u>	<u>106,690</u>	<u>75,166</u>

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	952	952	78
Premises costs	-	-	1,522
Depreciation of fixed assets	3,057	3,057	3,057
General administrative costs	5,860	5,860	850
Legal and professional costs	601	601	1,803
	<u>10,470</u>	<u>10,470</u>	<u>7,310</u>

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,057	3,057

10 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:

	2022 Number	2021 Number
Administration	1	1
Services	2	2
	<u>3</u>	<u>3</u>

11 Tangible fixed assets

	Fixtures & fittings	Total
	£	£
Cost or revaluation		
At 1 April 2021	49,053	49,053
At 31 March 2022	49,053	49,053
Depreciation and impairment		
At 1 April 2021	36,821	36,821
Depreciation charge for the year	3,057	3,057
At 31 March 2022	39,878	39,878
Net book values		
At 31 March 2022	9,175	9,175
At 31 March 2021	12,232	12,232

12 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	588	570
	588	570

13 Movement in funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restore		34,113	34,113	-
Lloyds Bank Grant		21,000	21,000	-
National Lottery Community Fund		14,646	14,646	-
Oxfordshire Community Fund Key Worker		7,800	1,950	5,850
Oxfordshire Community Fund Healthy Hearts		6,300		6,300
Screwfix		3,000	2,549	451
Vale of White Horse District Council		3,000	3,000	-
Nineveh Charitable Trust		2,700	1,684	1,016
Co-op Community Fund		2,000	866	1,134
Faringdon Town Council		1,800	1,492	308
Co-op Direct Plus		1,000	348	652
Percy Bilton Charity		500	500	-
Ground Work UK		500		500
Loneliness & Isolation	4,711		2,698	2,013
	4,711	98,359	84,846	18,224

Root & Branch Westmill
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	9,104	-	9,104	52,012
Grants	2,700	89,859	92,559	36,425
	<u>11,804</u>	<u>89,859</u>	<u>101,663</u>	<u>88,437</u>
Other trading activities				
External fundraising	26,835	-	26,835	24,293
Internal fundraising	3,886	-	3,886	1,954
	<u>30,721</u>	<u>-</u>	<u>30,721</u>	<u>26,247</u>
Other				
	989	-	989	-
	<u>989</u>	<u>-</u>	<u>989</u>	<u>-</u>
Total income and endowments	43,514	89,859	133,373	114,684
Expenditure on:				
Costs of other trading activities				
External fundraising	10,120	-	10,120	9,680
	<u>10,120</u>	<u>-</u>	<u>10,120</u>	<u>9,680</u>
Total of expenditure on raising funds	10,120	-	10,120	9,680
Charitable activities				
Therapeutic activities	20,290	86,400	106,690	75,166
	<u>20,290</u>	<u>86,400</u>	<u>106,690</u>	<u>75,166</u>
Total of expenditure on charitable activities	20,290	86,400	106,690	75,166
Employee costs				
Staff training	952	-	952	78
	<u>952</u>	<u>-</u>	<u>952</u>	<u>78</u>
Other premises costs	-	-	-	1,522
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,522</u>
Depreciation of Fixtures & fittings	3,057	-	3,057	3,057
Sundry expenses	5,860	-	5,860	850
	<u>8,917</u>	<u>-</u>	<u>8,917</u>	<u>3,907</u>
Legal and professional costs				
Independent examination fees	601	-	601	570

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

Other legal and professional costs	-	-	-	1,233
	<u>601</u>	<u>-</u>	<u>601</u>	<u>1,803</u>
Total of expenditure of other costs	<u>10,470</u>	<u>-</u>	<u>10,470</u>	<u>7,310</u>
Total expenditure	40,880	86,400	127,280	92,156
Net gains on investments	-	-	-	-
Net income	<u>2,634</u>	<u>3,459</u>	<u>6,093</u>	<u>22,528</u>
Net income before other gains/(losses)	<u>2,634</u>	<u>3,459</u>	<u>6,093</u>	<u>22,528</u>
Other Gains	-	-	-	-
Net movement in funds	<u>2,634</u>	<u>3,459</u>	<u>6,093</u>	<u>22,528</u>
Reconciliation of funds:				
Total funds brought forward	83,180	4,711	87,891	65,363
Total funds carried forward	<u>85,814</u>	<u>8,170</u>	<u>93,984</u>	<u>87,891</u>