

REGISTERED COMPANY NUMBER: 03400781 (England and Wales)  
REGISTERED CHARITY NUMBER: 1064070

REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025  
FOR  
ROOTS AND SHOOTS

Kings CAP Ltd  
Statutory Auditor  
4 Grovelands  
Boundary Way  
Hemel Hempstead  
Hertfordshire  
HP2 7TE

**ROOTS AND SHOOTS**

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**for the Year Ended 31 August 2025**

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**ROOTS AND SHOOTS**  
**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 August 2025**

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 August 2025. 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**

**Objectives and aims**

To advance education for the public benefit by the provision of training and education to young people with learning difficulties and/or emotional and behavioural problems and to promote for the benefit of the public and to advance the education of the public in the conservation protection and improvement of the physical and natural environment.

The charity seeks to achieve its charitable aims by providing:

- Education and training in horticultural and conservation for young people with learning difficulties, social and emotional problems, to help them find and keep employment
- Environmental education for the whole community and for the enrichment of the biodiversity of the local area

**Public benefit**

The Trustees confirm they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. Roots and Shoots provides vocational training for young people with learning, behavioural and emotional difficulties which includes support to improve functional skills and personal development alongside practical skills in areas including Horticulture and Retail.

We also provide environmental education to schools and the local community and use the assets and resources of the charity to promote a sustainable environment and for the benefit of the public. The charity is located in an inner city area where many local residents and schoolchildren live on large social housing estates and do not have access to the natural world. We aim to redress this imbalance by working with schools and the wider community and encourage access to and use of the Wildlife Garden, neighbouring land and the charity's resources and expertise.

## ROOTS AND SHOOTS

### REPORT OF THE TRUSTEES for the Year Ended 31 August 2025

#### **ACHIEVEMENTS AND PERFORMANCE**

There have been 47 students enrolled in the 25-26 academic year. Each Roots and Shoots student receives a bespoke program according to need and interests, with a range of holistic support. The Education Management team directly supports students and their families with ongoing safeguarding and welfare issues. This year we achieved the Matrix Standard as part of the development of our Careers Programme, we will continue to refresh this on an annual basis to ensure that high standards of careers guidance is embedded throughout the organisation.

The Study Programme's Horticulture students work extensively onsite and for other community groups to positively impact the local area, this includes church gardens in the locality. This year we formalised our hospitality training by providing the Entry 3 Introduction to the Hospitality Industry course.

Our School Links programme continues, following successful funding for a 3-year rolling programme from The Walcot Foundation benefitting pupils of the Lambeth SEN schools Lansdowne, Turney and Elmcourt. We are looking to develop new funding streams for our School Links programme and to develop a wider base of schools to engage with this programme. This helps to build our relationships with local SEN secondary schools, and provides a funnel for future Study Programme recruitment. We have also begun to further collaborate with other local SEN colleges to enhance opportunities for young Londoners with SEN.

Our comprehensive building and maintenance programme this year included upgraded restroom facilities and extensive exterior maintenance of the main building, providing long term benefits for the site.

A successful funding bid resulted in our students cooking once a week for disadvantaged members of the community at Bonnington Cafe, funded by the Covent Garden Market Authority. This has been very well received and attended by customers.

We have launched a new environmental education programme called "City Saplings". Funded through the income raised by our corporate volunteering programme and donations, its goal is to benefit local primary and nursery schools who have little or no access to green spaces by providing access to nature and activities in our Wild Garden.

Our venue hire continues to support charities and not-for-profit organisations by providing all their needs for training and meeting facilities. We also provide an extensive catering menu, prepared and cooked on site by our chefs and students as part of their training, using ingredients grown on our site whenever possible. Below are some quotes from our venue hire clients feedback:

"Thank you to the team for the fabulous venue! We were made to feel welcomed and looked after, nothing was too much trouble. The food was delicious and we had some great feedback from our attendees. It was important to us that we held our event in a venue which aligned with our own values and we felt that Roots and Shoots met this brief, we are so glad to have used your lovely venue and will be recommending it going forward."

"Such a wonderful venue, with a brilliant team. Everyone we interacted with was so kind and helpful. The garden tour was a real highlight and you have created a very special place!"

"Thank you for providing a beautiful oasis for our team away day - the environment really contributed to a sense of stress-free creativity and team building....The staff were all really kind, cheerful and helpful - and the food was absolutely delicious... We would definitely choose to use Roots and Shoots again for future team away days."

We regularly run biannual community open day events, "Roots Goes Wild" and "Flourishfest". These events promote environmental education in the community with horticultural, wildlife-focused and creative activities, which continue to grow in popularity, with around 500 people attending each event. We invite environmental charities to take part in these events to further promote awareness of environmental issues and ways everyone can support nature locally.

Our corporate volunteering programme is focused on doing practical activities which help underpin the high standard of our gardens, and develop underused parts of the site. This year we hosted 36 volunteer groups, made up of 414 individuals, who have supported us in developing the final part of the Wild Garden into an outdoor classroom and sensory garden, which we expect to be ready for use in 2026. Volunteers get up-close with nature, as another form of environmental education which reaches an audience who are otherwise nature-deprived. We also have a group of skilled individual volunteers, drawn from the local community who volunteer on a weekly basis to help maintain the gardens.

## **ROOTS AND SHOOTS**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 August 2025**

This year we collaborated on a successful art project with the Grounding Project, an NHS horticultural therapy programme for refugees and asylum seekers suffering from PTSD. Four large planters were decorated with colourful mosaic patterns all produced on site with the help of staff and volunteers as part of a celebration for World Refugee Day.

In collaboration with Lambeth Council, in recent years we have been developing the neighbouring Lambeth Walk Doorstep Green horticulturally. We began in 2023 by planting a wild flower meadow and native hedgerow which we continue to maintain, and this year horticulture students and corporate volunteers have planted a community orchard, for the benefit of the community and wildlife.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity's free reserves as at 31 August 2025 were £638,981 (31 August 2024: £470,573).

The trustees are actively looking to build the organisation's reserves in case of unplanned substantial maintenance costs. The trustees are targeting reserve levels between £650,000 and £750,000 to cover and safeguard the costs of its core training activities in case of unforeseen delays or problems with government and other funding. This is based on an estimated 3 month's cost and to cover other potential liabilities.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

##### **Going concern**

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

#### **FUTURE PLANS**

As part of our capacity-building initiative, we have begun the redevelopment of the final unutilised quarter of the Wild Garden. Funded by the National Lottery it will be transformed into an educational garden and large outdoor activity area for all current programmes, including the new City Saplings programme.

We continue to collaborate with other environmental charities to further our impact on the urban environment, and are working with Lambeth Council to directly improve biodiversity in the local area by planting trees in the local area.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A review and update of the Articles of Association was agreed by the Charity Commission in 2025. This would allow the organisation to increase the number of trustees from 8 to 10, reflecting the growth and development of the charity.

We have been developing the resilience of the organisation in a variety of aspects, including cybersecurity, GDPR, operations and financial reporting systems and safeguards, with increased training for all staff. Key policies are undergoing active review, including safeguarding and finance policies as part of good practice and will continue to be reviewed on a regular basis.

##### **Organisational structure**

Roots and Shoots has a clearly defined structure comprising a board of trustees and a finance and general purpose sub committee. This governing body has responsibility for the overall management, strategic direction and policy of the charity.

The day to day responsibility for the provision of services, administration, operational functions, fundraising and development of the organisation is the responsibility of the Roots and Shoots Company Secretary.

## ROOTS AND SHOOTS

### REPORT OF THE TRUSTEES for the Year Ended 31 August 2025

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are appointed by the Board and serve for three years after which they may be reappointed. Potential trustees are invited to submit a CV to the Board and to meet with the Company Secretary, Chair and other trustees as necessary. They are provided with information on the charity and a copy of the annual accounts. Trustees' interests are recorded on appointment and updated annually. Any likely conflict of interest is declared at the start of each meeting, recorded in the minutes and if applicable the trustee would not participate in the decision.

##### **Risk management**

The trustees have a duty to review and identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have established a risk register which is reviewed on an annual basis and monitored at their quarterly management meetings.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03400781 (England and Wales)

##### **Registered Charity number**

1064070

##### **Registered office**

Walnut Tree Walk  
Kennington  
London  
SE11 6DN

##### **Trustees**

Rev G G Cocking  
D Coghlan  
G King  
M L Macdonald  
A M Mitchell  
V A Stapleton  
J Thomson  
P Campbell

##### **Company Secretary**

L M Phillips

##### **Auditors**

Kings CAP Ltd  
Statutory Auditor  
4 Grovelands  
Boundary Way  
Hemel Hempstead  
Hertfordshire  
HP2 7TE

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Roots and Shoots for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**ROOTS AND SHOOTS**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 August 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper 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 financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

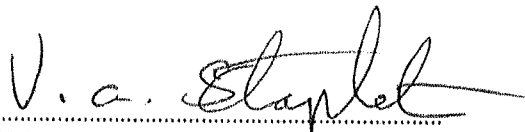
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Kings CAP Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 26/2/26 and signed on its behalf by:

  
.....  
V A Stapleton - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ROOTS AND SHOOTS**

**Opinion**

We have audited the financial statements of Roots and Shoots (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ROOTS AND SHOOTS**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ROOTS AND SHOOTS**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations was to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity by way of discussions with the trustees and from our commercial knowledge and experience in the charitable sector. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011 and data protection, employment and health and safety legislation.

We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators, and the company's external advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the and trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ROOTS AND SHOOTS

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sara Brown (Senior Statutory Auditor)  
for and on behalf of Kings CAP Ltd  
Statutory Auditor  
4 Grovelands  
Boundary Way  
Hemel Hempstead  
Hertfordshire  
HP2 7TE

Date: 1 March 2026

**ROOTS AND SHOOTS**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	1,475,722	1,475,722	1,068,121
<b>Charitable activities</b>					
Charitable activities	6	-	5,378	5,378	3,401
Other trading activities	4	165,278	109,444	274,722	245,735
Investment income	5	4,994	6,265	11,259	9,841
<b>Total</b>		<u>170,272</u>	<u>1,596,809</u>	<u>1,767,081</u>	<u>1,327,098</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	7	1,864	1,346,076	1,347,940	1,287,804
Other		-	33,726	33,726	32,760
<b>Total</b>		<u>1,864</u>	<u>1,379,802</u>	<u>1,381,666</u>	<u>1,320,564</u>
<b>NET INCOME</b>		<b>168,408</b>	<b>217,007</b>	<b>385,415</b>	<b>6,534</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		490,573	961,731	1,452,304	1,445,770
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>658,981</u></u>	<u><u>1,178,738</u></u>	<u><u>1,837,719</u></u>	<u><u>1,452,304</u></u>

The notes form part of these financial statements

**ROOTS AND SHOOTS**

**BALANCE SHEET**

**31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	-	855,444	855,444	834,836
<b>CURRENT ASSETS</b>					
Debtors	14	-	44,696	44,696	42,164
Cash at bank and in hand		658,981	382,820	1,041,801	591,555
		<u>658,981</u>	<u>427,516</u>	<u>1,086,497</u>	<u>633,719</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	-	(104,222)	(104,222)	(16,251)
<b>NET CURRENT ASSETS</b>		<u>658,981</u>	<u>323,294</u>	<u>982,275</u>	<u>617,468</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>658,981</u>	<u>1,178,738</u>	<u>1,837,719</u>	<u>1,452,304</u>
<b>NET ASSETS</b>		<u>658,981</u>	<u>1,178,738</u>	<u>1,837,719</u>	<u>1,452,304</u>
<b>FUNDS</b>	16				
Unrestricted funds				658,981	490,573
Restricted funds				1,178,738	961,731
<b>TOTAL FUNDS</b>				<u>1,837,719</u>	<u>1,452,304</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26/12/26 and were signed on its behalf by:

  
V A Stapleton - Trustee

The notes form part of these financial statements

**ROOTS AND SHOOTS**

**CASH FLOW STATEMENT**  
**for the Year Ended 31 August 2025**

	Notes	31.8.25 £	31.8.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	527,095	58,570
Net cash provided by operating activities		<u>527,095</u>	<u>58,570</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(88,108)	(74,182)
Interest received		11,259	9,841
Net cash used in investing activities		<u>(76,849)</u>	<u>(64,341)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		450,246	(5,771)
Cash and cash equivalents at the end of the reporting period		<u>591,555</u>	<u>597,326</u>
Cash and cash equivalents at the end of the reporting period		<u>1,041,801</u>	<u>591,555</u>

The notes form part of these financial statements

**ROOTS AND SHOOTS**

**NOTES TO THE CASH FLOW STATEMENT**  
**for the Year Ended 31 August 2025**

<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	<b>31.8.25</b>		<b>31.8.24</b>
	<b>£</b>		<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>385,415</b>		<b>6,534</b>
<b>Adjustments for:</b>			
Depreciation charges	<b>67,500</b>		<b>51,416</b>
Interest received	<b>(11,259)</b>		<b>(9,841)</b>
(Increase)/decrease in debtors	<b>(2,532)</b>		<b>27,223</b>
Increase/(decrease) in creditors	<b>87,971</b>		<b>(16,762)</b>
<b>Net cash provided by operations</b>	<b><u>527,095</u></b>		<b><u>58,570</u></b>
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	<b>At 1.9.24</b>	<b>Cash flow</b>	<b>At 31.8.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<b>591,555</b>	<b>450,246</b>	<b>1,041,801</b>
	<b><u>591,555</u></b>	<b><u>450,246</u></b>	<b><u>1,041,801</u></b>
<b>Total</b>	<b><u>591,555</u></b>	<b><u>450,246</u></b>	<b><u>1,041,801</u></b>

The notes form part of these financial statements

## ROOTS AND SHOOTS

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis which assumes that the charity will continue for the next 12 months. The trustees continue to adopt the going concern basis of accounting on the basis of continued funding from local authorities and diversification into ancillary activities to support the long term strategy of the charity. The trustees regularly review the financial position and performance of the charity to ensure there is relevant contingencies in place should their funding be impacted. There are no material uncertainties about the charity's ability to continue for the foreseeable future.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from Hall hire and other events is recognised as earned on the basis of when the service is provided.

Income from charitable activities includes income recognised as earned where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Freehold property	- Straight line from date of acquisition
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Where the recoverable amount of a tangible asset is found to be below its net book value the asset is written down to its recoverable amount and the loss in impairment is charged to the relevant expenditure category of the statement of financial activities. Where an asset is not primarily used to generate income its impairment is assessed by reference to its service potential on its initial acquisition. In the year, the charity currently has no tangible fixed assets to which impairment provisions apply.

## ROOTS AND SHOOTS

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

#### 1. ACCOUNTING POLICIES - continued

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## ROOTS AND SHOOTS

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

#### 2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Critical Judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

##### Legacy Income

Legacy income is recognised in the accounts when it is probable it will be remitted to the charity and can be measured reliably.

##### Key sources of estimation uncertainty

The estimates and assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

##### Depreciation rate of Freehold Property

The trustees adopt a 50 year straight line depreciation policy on the buildings in which they occupy. Due to the nature of the buildings use and location the depreciation rate adopted reflects the general wear and tear of the building over time.

#### 3. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations	183,164	62,174
Grants	1,292,558	1,005,947
	<u>1,475,722</u>	<u>1,068,121</u>

Grants received, included in the above, are as follows:

	31.8.25	31.8.24
	£	£
Education and Skills Funding Agency	637,431	491,851
High Needs Funding - Lambeth SEN	231,954	245,847
High Needs Funding - London Borough Merton	20,633	14,424
High Needs Funding - Southwark Council	205,244	134,068
High Needs Funding - Wandsworth Council	70,598	59,043
High Needs Funding - Westminster Council	25,201	21,464
High Needs Funding - Lewisham Council	89,179	39,250
High Needs Funding - Croydon Council	12,318	-
	<u>1,292,558</u>	<u>1,005,947</u>

**ROOTS AND SHOOTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2025**

<b>4. OTHER TRADING ACTIVITIES</b>			
		31.8.25	31.8.24
		£	£
Hall hire		156,964	122,009
School links & study programme		117,758	123,726
		<u>274,722</u>	<u>245,735</u>
<b>5. INVESTMENT INCOME</b>			
		31.8.25	31.8.24
		£	£
Deposit account interest		11,259	9,841
		<u>11,259</u>	<u>9,841</u>
<b>6. INCOME FROM CHARITABLE ACTIVITIES</b>			
		31.8.25	31.8.24
		£	£
Sales	Activity	5,378	3,401
	Charitable activities	<u>5,378</u>	<u>3,401</u>
<b>7. CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Support
		Costs	costs (see
		£	note 8)
Charitable activities		45,604	1,302,336
		<u>45,604</u>	<u>1,302,336</u>
			Totals
			£
			<u>1,347,940</u>
<b>8. SUPPORT COSTS</b>			
		Other	Governance
		£	costs
		£	£
Charitable activities		1,274,130	28,206
		<u>1,274,130</u>	<u>28,206</u>
			Totals
			£
			<u>1,302,336</u>
Support costs, included in the above, are as follows:			
		31.8.25	31.8.24
		Charitable	Total
		activities	activities
		£	£
Wages		694,457	619,849
Social security		59,282	47,385
Pensions		15,340	13,711
Premises costs		72,962	134,011
Insurance		17,365	21,899
Light and heat		33,522	57,459
Telephone and internet		5,533	5,168
Printing, postage & stationery		10,490	10,007
Sundries		785	70
Bank charges		609	738
Staff training		3,644	1,950
Computer costs		13,171	12,366
Motor expenses		2,706	1,309
		<u>929,866</u>	<u>925,922</u>
Carried forward			

**ROOTS AND SHOOTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2025**

**8. SUPPORT COSTS - continued**

	31.8.25	31.8.24
	Charitable activities	Total activities
	£	£
Brought forward	929,866	925,922
Education & Certs	34,284	21,051
Trustee expenses	5,085	5,344
Student expenses	10,843	12,662
Membership & registration fees	65	429
Support staff	240,354	213,880
Legal and professional	5,412	8,764
Data management	8,400	4,000
Security and health & safety	2,120	3,229
Marketing Costs	441	594
HR	2,736	711
Volunteer expenses and costs	15	-
Public events	735	-
Depreciation of tangible fixed assets	33,774	18,656
Auditors' remuneration	3,600	3,600
Accountancy fees	24,606	23,835
	<u>1,302,336</u>	<u>1,242,677</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Auditors' remuneration	3,600	3,600
Depreciation - owned assets	<u>67,501</u>	<u>51,418</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**Trustees' expenses**

There were trustee's expenses of £5,085 paid during the year ended 31 August 2025 (2024: £5,344).

**ROOTS AND SHOOTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2025**

**11. STAFF COSTS**

	31.8.25	31.8.24
	£	£
Wages and salaries	694,457	619,849
Social security costs	59,282	47,385
Other pension costs	15,340	13,711
	769,079	680,945
	769,079	680,945

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

	31.8.25	31.8.24
Management	1	1
Administration	5	5
Project workers	21	20
	27	26
	27	26

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	1,068,121	1,068,121
<b>Charitable activities</b>			
Charitable activities	-	3,401	3,401
Other trading activities	146,342	99,393	245,735
Investment income	4,678	5,163	9,841
<b>Total</b>	151,020	1,176,078	1,327,098
	151,020	1,176,078	1,327,098
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	3,135	1,284,669	1,287,804
Other	-	32,760	32,760
<b>Total</b>	3,135	1,317,429	1,320,564
	3,135	1,317,429	1,320,564
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	147,885	(141,351)	6,534
	(37,214)	37,214	-
<b>Net movement in funds</b>	110,671	(104,137)	6,534
	110,671	(104,137)	6,534
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	379,902	1,065,868	1,445,770
	379,902	1,065,868	1,445,770
<b>TOTAL FUNDS CARRIED FORWARD</b>	490,573	961,731	1,452,304

**ROOTS AND SHOOTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2025**

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2024	1,796,323	2,495	256,472
Additions	-	-	86,242
	<hr/>	<hr/>	<hr/>
At 31 August 2025	1,796,323	2,495	342,714
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2024	1,036,999	1,325	197,916
Charge for year	33,727	293	29,165
	<hr/>	<hr/>	<hr/>
At 31 August 2025	1,070,726	1,618	227,081
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2025	<u>725,597</u>	<u>877</u>	<u>115,633</u>
At 31 August 2024	<u>759,324</u>	<u>1,170</u>	<u>58,556</u>
	<hr/>	<hr/>	<hr/>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2024	26,000	93,668	2,174,958
Additions	-	1,867	88,109
	<hr/>	<hr/>	<hr/>
At 31 August 2025	26,000	95,535	2,263,067
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2024	25,941	77,941	1,340,122
Charge for year	15	4,301	67,501
	<hr/>	<hr/>	<hr/>
At 31 August 2025	25,956	82,242	1,407,623
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2025	<u>44</u>	<u>13,293</u>	<u>855,444</u>
At 31 August 2024	<u>59</u>	<u>15,727</u>	<u>834,836</u>
	<hr/>	<hr/>	<hr/>

Included in cost or valuation of land and buildings is freehold land of £110,000 (2024 - £110,000) which is not depreciated.

**ROOTS AND SHOOTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2025**

<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.8.25</b>	<b>31.8.24</b>
		£	£
Trade debtors		38,161	35,690
Prepayments		6,535	6,474
		<u>44,696</u>	<u>42,164</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.8.25</b>	<b>31.8.24</b>
		£	£
Trade creditors		22,426	6,407
Other creditors		76,156	4,204
Accruals		5,640	5,640
		<u>104,222</u>	<u>16,251</u>
<b>16. MOVEMENT IN FUNDS</b>			
	At 1.9.24	Net movement in funds	At
	£	£	31.8.25 £
<b>Unrestricted funds</b>			
General fund	470,573	168,408	638,981
Equipment and maintenance	20,000	-	20,000
	<u>490,573</u>	<u>168,408</u>	<u>658,981</u>
<b>Restricted funds</b>			
Education	102,407	247,450	349,857
Hall and freehold property fund	710,997	(33,726)	677,271
Training activities	100,000	-	100,000
Gardening classroom	48,327	(15,296)	33,031
Paradise Garden Project	-	18,579	18,579
	<u>961,731</u>	<u>217,007</u>	<u>1,178,738</u>
<b>TOTAL FUNDS</b>	<u>1,452,304</u>	<u>385,415</u>	<u>1,837,719</u>

**ROOTS AND SHOOTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2025**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	170,272	(1,864)	168,408
<b>Restricted funds</b>			
Education	1,577,109	(1,329,659)	247,450
Hall and freehold property fund	-	(33,726)	(33,726)
Gardening classroom	-	(15,296)	(15,296)
Paradise Garden Project	19,700	(1,121)	18,579
	<u>1,596,809</u>	<u>(1,379,802)</u>	<u>217,007</u>
<b>TOTAL FUNDS</b>	<u><u>1,767,081</u></u>	<u><u>(1,381,666)</u></u>	<u><u>385,415</u></u>

**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
<b>Unrestricted funds</b>				
General fund	359,902	147,885	(37,214)	470,573
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>379,902</u>	<u>147,885</u>	<u>(37,214)</u>	<u>490,573</u>
<b>Restricted funds</b>				
Education	200,479	(145,212)	47,140	102,407
Hall and freehold property fund	743,757	(32,760)	-	710,997
Training activities	100,000	-	-	100,000
Gardening classroom	21,632	25,000	1,695	48,327
Pollinator Project	-	11,621	(11,621)	-
	<u>1,065,868</u>	<u>(141,351)</u>	<u>37,214</u>	<u>961,731</u>
<b>TOTAL FUNDS</b>	<u><u>1,445,770</u></u>	<u><u>6,534</u></u>	<u><u>-</u></u>	<u><u>1,452,304</u></u>

**ROOTS AND SHOOTS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 August 2025**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	151,020	(3,135)	147,885
<b>Restricted funds</b>			
Education	1,139,457	(1,284,669)	(145,212)
Hall and freehold property fund	-	(32,760)	(32,760)
Gardening classroom	25,000	-	25,000
Pollinator Project	11,621	-	11,621
	<u>1,176,078</u>	<u>(1,317,429)</u>	<u>(141,351)</u>
<b>TOTAL FUNDS</b>	<u>1,327,098</u>	<u>(1,320,564)</u>	<u>6,534</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
<b>Unrestricted funds</b>				
General fund	359,902	316,293	(37,214)	638,981
Planned maintenance and facilities management costs	20,000	-	-	20,000
	<u>379,902</u>	<u>316,293</u>	<u>(37,214)</u>	<u>658,981</u>
<b>Restricted funds</b>				
Education	200,479	102,238	47,140	349,857
Hall and freehold property fund	743,757	(66,486)	-	677,271
Training activities	100,000	-	-	100,000
Gardening classroom	21,632	9,704	1,695	33,031
Pollinator Project	-	11,621	(11,621)	-
Paradise Garden Project	-	18,579	-	18,579
	<u>1,065,868</u>	<u>75,656</u>	<u>37,214</u>	<u>1,178,738</u>
<b>TOTAL FUNDS</b>	<u>1,445,770</u>	<u>391,949</u>	<u>-</u>	<u>1,837,719</u>

## ROOTS AND SHOOTS

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2025

#### 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	321,292	(4,999)	316,293
<b>Restricted funds</b>			
Education	2,716,566	(2,614,328)	102,238
Hall and freehold property fund	-	(66,486)	(66,486)
Gardening classroom	25,000	(15,296)	9,704
Pollinator Project	11,621	-	11,621
Paradise Garden Project	19,700	(1,121)	18,579
	<u>2,772,887</u>	<u>(2,697,231)</u>	<u>75,656</u>
<b>TOTAL FUNDS</b>	<u>3,094,179</u>	<u>(2,702,230)</u>	<u>391,949</u>

The trustees have set aside a sum of £100,000 to cover and safeguard training activities in case of unforeseen delays or problems with government funding. This is based on an estimated 3 month's cost.

In addition the trustees recognise the costs associated with maintaining the buildings, facilities and site and to ensure compliance with building and health and safety regulations and have allocated a sum of £20,000 to cover such costs. This is based on the current expenditure on routine improvements, planned maintenance and the replacement of essential plant and equipment.

The Hall and Freehold Property Fund represents the net book value of the property held by the charity.

#### 17. RELATED PARTY DISCLOSURES

During the period the organisation received services from Central Training Academy amounting to £8,400 (2024: £4,000), an organisation in which a Trustee is the Managing Director. The services are considered to be provided on normal commercial terms.

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

## ROOTS AND SHOOTS

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 August 2025

	31.8.25	31.8.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	183,164	62,174
Grants	1,292,558	1,005,947
	<u>1,475,722</u>	<u>1,068,121</u>
<b>Other trading activities</b>		
Hall hire	156,964	122,009
School links & study programme	117,758	123,726
	<u>274,722</u>	<u>245,735</u>
<b>Investment income</b>		
Deposit account interest	11,259	9,841
<b>Charitable activities</b>		
Sales	5,378	3,401
<b>Total incoming resources</b>	<u>1,767,081</u>	<u>1,327,098</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Horticultural expenditure	19,389	17,511
Shop purchases	369	275
Equipment purchases	8,482	11,694
Catering costs	17,364	15,647
	<u>45,604</u>	<u>45,127</u>
<b>Other</b>		
Freehold property	33,726	32,760
<b>Support costs</b>		
<b>Other</b>		
Wages	694,457	619,849
Social security	59,282	47,385
Pensions	15,340	13,711
Premises costs	72,962	134,011
Insurance	17,365	21,899
Light and heat	33,522	57,459
Telephone and internet	5,533	5,168
Printing, postage & stationery	10,490	10,007
Sundries	785	70
Bank charges	609	738
Carried forward	910,345	910,297

This page does not form part of the statutory financial statements

**ROOTS AND SHOOTS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 August 2025**

	31.8.25	31.8.24
	£	£
<b>Other</b>		
Brought forward	910,345	910,297
Staff training	3,644	1,950
Computer costs	13,171	12,366
Motor expenses	2,706	1,309
Education & Certs	34,284	21,051
Trustee expenses	5,085	5,344
Student expenses	10,843	12,662
Membership & registration fees	65	429
Support staff	240,354	213,880
Legal and professional	5,412	8,764
Data management	8,400	4,000
Security and health & safety	2,120	3,229
Marketing Costs	441	594
HR	2,736	711
Volunteer expenses and costs	15	-
Public events	735	-
Depreciation of tangible fixed assets	33,774	18,656
	<u>1,274,130</u>	<u>1,215,242</u>
<b>Governance costs</b>		
Auditors' remuneration	3,600	3,600
Accountancy fees	24,606	23,835
	<u>28,206</u>	<u>27,435</u>
Total resources expended	<u>1,381,666</u>	<u>1,320,564</u>
Net income	<u><u>385,415</u></u>	<u><u>6,534</u></u>

This page does not form part of the statutory financial statements