
ROOTS4LIFE

(Charitable Incorporated Organisation no. 1165003)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ROOTS4LIFE
(Registered charity no. 1165003)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2021

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ROOTS4LIFE

(Registered Charitable Incorporated Organisation (CIO) no. 1165003)

REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 March 2021

Trustees Tim Baker (appointed 17 October 2020)
Sarah Green (appointed 17 October 2020)
David Gardner
Steven James McAllister Fisher
John Kenneth Baker

Charity reg. no. 1165003

Registered office Bardhill Centre
Footscray Road
New Eltham
SE9 2EL

Independent examiner Charles Ssempijja, FCA
NFP Accountants Ltd
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Bankers Natwest Bank
Eltham branch
65 Eltham High Street
London
SE9 2EL

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

The Trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements of the charity for the year ended 31 March 2021. This Trustees' Annual Report is also the director's report for company law purposes. The Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of this SORP.

The reference and administrative details on page 1 form part of the Trustees' Annual Report.

Structure, Governance and Management

Structure and governing document

Roots4Life is a Charitable Incorporated Organisation (CIO). It is governed by a Constitution, dated 25 September 2015, and was registered at the Charity Commission on 30 December 2015. The Charity Registration number is 1165003.

Appointment of Trustees

Trustees are elected and co-opted under the terms of the governing document. Regular reviews are held to identify any expertise gaps within the Board of Trustees and appointments are made where required to strengthen the Board of Trustees, subject to all Trustees' approval.

When it is necessary to appoint new Trustees, due to either a Trustee stepping down or a gap of expertise in the Board being identified, recruitment begins through the networks of the Board and staff. Applicants' details are reviewed by Trustees, and selected applicants invited to observe a meeting and to attend an interview with the Chair of Trustees with at least one other Trustee. Upon a successful interview, the successful applicant is invited join the Trustee Board.

Trustee induction and training

New trustees attend meetings and are familiarised with how the activities are designed to deliver charity's aims and objectives. They are termed Trainee Trustees until they are formally appointed by the board.

Public benefit

In undertaking their duties, the trustees have had due regard to the charity commission's guidance on public benefit.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

Organisational structure and decision making

Roots4Life is managed by a dedicated work-force who develop our education and environment activities. The key management personnel of the charity report directly to the board of Trustees. On 1 April 2021 Sophie Amos was appointed Manager. During April 2020 until December 2020 Isobel Bristol was acting as a consultant managing emergency food delivery for those in need during the first lock down in the UK for the Covid Pandemic in April 2020.

Trustees would like to record a note of thanks to Isobel Bristol for her outstanding contribution to ensure disadvantaged and vulnerable households received emergency food provision during the first UK wide lockdown in April 2020.

Trustees and other related party relationships

The trustees consider that the members of the board are the primary related parties of the charity. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or staff of the charity and a contractor, supplier or customer to the charity must be disclosed to the full Board of Trustees. In the current year no such related party transactions were reported.

The trustees have identified no other related party relationships or transactions to report in the current year.

Pay policy for senior management personnel

The administrator's pay is reviewed at intervals. Remuneration is benchmarked against the range paid for similar roles with similar levels of experience.

Risk Management

The Board of Trustees fully accepts its responsibilities for ensuring that the major risks to which the Charity is exposed are identified, and that there are systems and procedures in place to mitigate those risks.

For this reporting period, there are no serious incidents to report.

Objectives and activities

Purposes and principal activities

The charity's objective is the advancement of education for the benefit of the public, including through vocational training, in the areas of: land cultivation and food production, cookery, preparation and processing of food, catering, food service and distribution, healthy eating, and other directly associated areas.

The provision and maintenance of a garden for the use and benefit of the inhabitants of the london boroughs of greenwich, lewisham, southwark and bexley and visitors to the area (the beneficiaries) in the interests of social welfare and with the objects of improving the conditions of life for, and advancing the education of, the said beneficiaries.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

Theory of change

Our theory of change is based on the following observations:

- Health status in early life set the route into adult life;
- Children who are obese are five times more likely to become obese as an adult;
- Issues associated with obesity including hypertension, hyperlipidaemia, type 2 diabetes, musculoskeletal pain and poor mental health;
- In London 1:5 of the population have access to a garden or outdoor space and allotments are overtly subscribed and growing food can be initially expensive with tools and equipment;
- Access to food growing projects in urban areas is limited and food banks rarely provide fresh fruit and vegetables, let alone organic produce;
- Obesity is a significant factor in the likelihood that someone will be severely affected by COVID-19.

Achievements and performance

Roots4Life is a new charity set up to address the physical and mental health challenges that come with malnutrition, obesity and social isolation. Operating from the Baker Centre, a new community hub and 8.6-acre site in New Eltham, Royal Borough of Greenwich in London, our goal is to ensure access to a healthy life is a right for all: equipping people with the skills they need to live a healthier lifestyle, empowering them to shift from bad habits.

Our new community hub is a purpose-built centre that has a main hall, café, changing rooms, a reception, professionally installed catering and kitchen facilities, and parking. The outdoor space measures 8.6 acres with a secure fence boundary and includes raised beds for vegetable growing, garden, wetland area, orchard and grass amphitheatre.

To date we have welcome over 1,000 visitors since officially opening in July 2021 including over 400 schoolchildren for food, exercise and nutrition sessions, over 70 places for our holiday activities as well as Levi Roots opening our centre in July 2021.

With this site, Roots4Life has a unique opportunity to help to combat some of the country's biggest health crises from malnutrition, including obesity to loneliness. As the centre is home to a teaching kitchen, and a garden we can help people to access and grow their own produce, and then show them how to use it. A by-product of these activities would be time spent outside (recommended 20 minutes a day outside minimum said to benefit mental health), and with other people (loneliness said to be as dangerous as 15 cigarettes a day). We are ambitious about our aims for the local area but also believe our model has the potential to scale-up to be replicated nationally.

During April 2020 – to December 2020, Roots4Life provided over 2,000 meals to families and individuals in need of emergency food provision across Greenwich during the first UK nationwide lockdown and afterwards as a result of the Coronavirus Pandemic.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

In December 2020 Vistry Homes formally handed over the keys to the new purpose build community hub and centre at 245 Footscray Road, New Eltham, Greenwich, London. The site has 8.6 acres of outdoor space with a secure boundary that has raised beds for vegetable growing, garden and wetland area, wildlife pond, an orchard and a grass amphitheatre. Roots4Life has a 40 year lease on the site to use for the above charitable objectives.

Roots4Life Trustees, staff and volunteers would like to express their thanks to Vistry Homes for the use of the building and site to achieve Roots4Life charitable objectives.

Financial review

The charity achieved net income for the year of £38,074 (2020 - the charity was dormant), details of which are shown in the Statement of Financial Activities on page 9. This brings the charity's total funds to £38,074 (2020 - Nil), all of which were unrestricted.

Total income for the year was £50,996 (2020 - Nil). Total expenditure amounted to £12,922 (2020 - Nil).

Reserves Policy

The charity's reserves policy requires free reserves to cover at least 3 months' of its running costs – calculated at £12,000 at the yearend.

Free reserves of £45,508 are above this level. Due to the Coronavirus Pandemic and a UK Government lock-down, Roots4Life was unable to open to the public until April 2020 which meant no activities took place on site from receiving the keys in December 2020 until April 2021. This meant that Roots4Life had a surplus at the end of the financial year on 31 March 2021 which is held for future charitable activities per our charitable objectives when UK Government restrictions on community venues be able to open outside and inside and group meeting number restriction numbers were lifted.

Going Concern

The Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2021

Trustees' responsibilities

Company and Charity Law requires the Trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approval

This report was approved by the Trustees on **1 February 2022** and signed on its behalf by:

SM Fisher

Steve McAllster Fisher
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Disclosures

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS102 (effective January 2019), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the extent regulations, but has since been withdrawn.

Charles Ssempijja, FCA

NfP Accountants Ltd
Chartered Accountants
86-90 Paul Street
London
EC2A 4NE

Date:

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME FROM							
Donations and legacies	2	50,996	-	50,996	-	-	-
TOTAL INCOME		50,996	-	50,996	-	-	-
EXPENDITURE ON							
Staff costs							
Gross salaries	4	2,917	-	2,917	-	-	-
Employer NI	4	303	-	303	-	-	-
Consultancy fees		6,059	-	6,059	-	-	-
Other activity costs		1,109	-	1,109	-	-	-
Rent, rates and Insurance		43	-	43	-	-	-
Legal and professional fees		1,020	-	1,020	-	-	-
Insurance		871	-	871	-	-	-
Independent examination fees		600	-	600	-	-	-
TOTAL EXPENDITURE		12,922	-	12,922	-	-	-
Net income before transfers		38,074	-	38,074	-	-	-
NET MOVEMENT IN FUNDS		38,074	-	38,074	-	-	-
TOTAL FUNDS AT 01 APRIL		-	-	-	-	-	-
TOTAL FUNDS AT 31 MARCH		38,074	-	38,074	-	-	-

All incoming resources and outgoing resources derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
As at 31 March 2021

	Notes	£	2021 £	£	2020 £
CURRENT ASSETS					
Cash at bank and in hand			146,108		-
CREDITORS: amounts falling due within one year	3		(108,034)		-
NET CURRENT ASSETS			38,074		-
NET ASSETS		£	38,074	£	<i>Nil</i>
FUNDS					
General fund (unrestricted)	7		38,074		-
TOTAL FUNDS		£	38,074	£	<i>Nil</i>

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) (Charities SORP FRS 102, edition October 2019, effective 01 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the Trustees on and signed on their behalf by:-

Steve McAllister Fisher
Chair

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis, taking advantage of sections 4.6 and 4.22-4.26 of the SORP.

The effect of events relating to the year ended 31 March 2021 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2021 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The CIO is a public benefit entity within the meaning of FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is included in expenditure as part of the gross cost of items. Where VAT is recoverable, expenditure is shown net of this VAT.

Basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

Creditors and provisions

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.

2. DONATIONS AND LEGACIES	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
Linden Homes	43,191	-	43,191	-
Major donors	6,000	-	6,000	-
Individual giving	1,505	-	1,505	-
Other donations	300	-	300	-
	<u>£ 50,996</u>	<u>£ Nil</u>	<u>£ 50,996</u>	<u>£ Nil</u>

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	<i>2020 £</i>
Landlord's advance for future repairs (see note below)	107,434	-
Accruals	600	-
	<u>£ 108,034</u>	<u>£ Nil</u>

During 2020-21, the signed a new property lease for 40 years with Linden Homes (the landlord). As part of the lease agreement, the landlord made a one-off payment of £100,000 to the charity to be used in offset against future repair costs of the building. The charity must return the building in the same condition as it was acquired, and the landlord retains the right to disallow the use of these funds if they consider that supporting documents requested and provided are not satisfactory.

As this is an operating lease (see Note 9 below), and there is no time restriction as to when the charity can use the funds, the amount is shown as a current liability in these accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

4. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
Gross pay	2,917	-	2,917	-
Employer NI	303	-	303	-
Employer pension	-	-	-	-
	<u>3,220</u>	<u>-</u>	<u>3,220</u>	<u>-</u>
Consultancy costs	6,059	-	6,059	-
TOTAL STAFF COSTS	<u>£ 9,279</u>	<u>£ Nil</u>	<u>£ 9,279</u>	<u>£ Nil</u>

The average weekly number of staff in the year (headcount) was 1 (2020 - 0). That key management staff member received total remuneration of £9,279 (2020 - £Nil).

No employees received remuneration in excess of £60,000 (2020 - the same).

5. TRUSTEES

One Trustee was reimbursed out of pocket expenses amounting to £1,020 (2020 - Nil). No Trustees were paid for reimbursed expenses (2020 - the same).

6. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7. STATEMENT OF FUNDS

	Adjusted Brought Forward £	Incoming Resources £	Resources Expended £	Transfers & Gains / Losses £	Carried Forward £
2021					
Unrestricted fund	-	50,996	(12,922)	-	38,074
Total funds	<u>£ Nil</u>	<u>£ 50,996</u>	<u>£ (12,922)</u>	<u>£ Nil</u>	<u>£ 38,074</u>

2020

The CIO was dormant the previous financial year, therefore there are no comparatives to report.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
2021				
Current assets	146,108	-	146,108	-
Creditors due within one year	(108,034)	-	(108,034)	-
	<u>£ 38,074</u>	<u>£ Nil</u>	<u>£ 38,074</u>	<u>£ Nil</u>

2020

The CIO was dormant the previous financial year, therefore there are no comparatives to report.

9. OPERATING LEASE COMMITMENTS

During 2020-21, the charity entered a 40 year property lease with Linden Homes. Under the lease, the charity is required to pay a peppercorn rent, and can serve notice of termination of the lease at any time without penalties. The landlord cannot serve notice of termination of the lease during the lease term.

In addition, under the terms of the lease, the landlord has made a one-off payment of £100,000 to the charity, as an advance payment in lieu of covering any future repair costs. At the end of the lease term, the charity must return the premises in the same condition as at the start of the lease.

While the lease transfers some rights and obligations ownership, the landlord retains full ownership of the premises, and retains the right to inspect the premises and any supporting documents in relation to repair costs charged to the £100,000 advance. In substance, the rights and obligations of ownership have not been transferred. Therefore the lease is treated as an operating lease in these accounts.

Because the landlord retains the right to inspect supporting documents in relation to any repair costs that are charged to the £100k advance money, and can reject expenses that they consider unsatisfactory, this amount is recorded as an advance in creditors. The amount will be released into income when all conditions of any chargeable repair costs have been met.

10. OTHER LEGAL INFORMATION

Roots4Life is a charitable incorporated organisation, registered with the Charity Commission in England and Wales, registration number 1165003. Its registered office address is Bardhill Centre, Footscray Road, New Eltham, SE9 2EL. The accounts are presented in GBP rounded to £1.