Roots and Shoots Highland CIC
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2018

FORSYTH ACCOUNTING PRACTICE LTD
Chartered accountants
The Old Schoolhouse
Rothiemurchus
Aviemore
Scotland
PH22 1QH
Roots and Shoots Highland CIC

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2018

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<td>2018</td>
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<tr>
<td>Turnover</td>
<td>£14,335</td>
</tr>
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<td>Cost of raw materials and consumables</td>
<td>£2,252</td>
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<tr>
<td>Depreciation and other amounts written off assets</td>
<td>£142</td>
</tr>
<tr>
<td>Other charges</td>
<td>£13,239</td>
</tr>
<tr>
<td><strong>Loss</strong></td>
<td>(£1,286)</td>
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## Roots and Shoots Highland CIC

Company Limited by Guarantee

### Statement of Financial Position

31 March 2018

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<td>Fixed assets</td>
<td>£807</td>
</tr>
<tr>
<td>Current assets</td>
<td>2,965</td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td>2,965</td>
</tr>
<tr>
<td><strong>Total assets less current liabilities</strong></td>
<td>3,772</td>
</tr>
<tr>
<td>Accruals and deferred income</td>
<td>360</td>
</tr>
<tr>
<td>Capital and reserves</td>
<td>3,412</td>
</tr>
<tr>
<td></td>
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Roots and Shoots Highland CIC
Company Limited by Guarantee
Statement of Financial Position (continued)

31 March 2018

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the micro-entity provisions.

These financial statements were approved by the board of directors and authorised for issue on 16 December 2018, and are signed on behalf of the board by:

Ms RCF Avery
Director

Company registration number: SC535246

The company is a private company limited by guarantee, registered in Scotland. The address of the registered office is Solneamn, East Terrace, Kingussie, PH21 1JS.

RESTRICTED FUNDS
The Company as at 1 April 2017 had an unspent balance of restricted funds from the Big Lottery grant of £2,439. This was spent in the year to 31 March 2018. The balance of restricted funds at 31 March 2018 is nil.

GRANTS RECEIVED
The Directors consider that the grants received represent non-trading income and are therefore not subject to corporation tax. Clearance has been requested from HMRC.
The following pages do not form part of the financial statements.
Roots and Shoots Highland CIC

Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Roots and Shoots Highland CIC

Year ended 31 March 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Roots and Shoots Highland CIC for the year ended 31 March 2018, which comprise the income statement, statement of financial position and the notes to the financial statements from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountingguidance.

This report is made solely to the Board of Directors of Roots and Shoots Highland CIC, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Roots and Shoots Highland CIC and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of ICAS as detailed at www.icas.com/accountingguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Roots and Shoots Highland CIC and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Roots and Shoots Highland CIC has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Roots and Shoots Highland CIC. You consider that Roots and Shoots Highland CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Roots and Shoots Highland CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

FORSYTH ACCOUNTING PRACTICE LTD
Chartered Accountants

The Old Schoolhouse
Rothiemurchus
Aviemore
Scotland
PH22 1QH

16 December 2018
Community Interest Company Report

For official use
(Please leave blank)

Company Name in full
Roots and Shoots Highland CIC

Company Number
535246

Year Ending
2017-18

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY’S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company’s activities in the financial year to which the report relates, including a description of how they have benefited the community.

Roots and Shoots Highland is a social enterprise dedicated to increasing opportunities for outdoor play and learning and nature connection for all in Badenoch and Strathspey and the Cairngorms.

We ran full day (10am – 4pm) outdoor play holiday programmes in woods in Grantown on Spey, Aviemore and Kingussie in the easter and summer holidays for P1-P7 children. The focus for these programmes was supporting child-led adventurous play in the outdoors, such as tree climbing, bug hunting, whittling, cooking over campfires and nature arts and crafts. 98 children from across Badenoch & Strathspey benefitted from this provision in 2017. Around 25% of the children attending each session were referred by Children’s Services Workers or their primary school as standing to benefit most from the sessions. Benefits include increased physical activity, communication and other social skills, self-confidence and knowledge and appreciation of the natural world.

We also ran our first family nature play programmes with parents/carers and under 5s. The focus was on providing a nurturing and supportive environment to help parents and young children socialise outside and experience how fun playing together outside can be. We ran two hour sessions, mornings and afternoons, in woods in Grantown and in Aviemore over 7 weeks. 54 families attended, with 106 adults and children attending a session regularly.

Parents reported thoroughly enjoying the sessions, particularly getting new ideas, meeting other families and watching their children grow in confidence.

(Please continue on separate continuation sheet if necessary.)
We also delivered a community lantern procession project in Kingussie to strengthen local connections to Kingussie's Community Woods. 87 children from all classes at Kingussie Primary School spent a morning in the woods, learning about the seasons and the celtic festival of Imbolc, and then each made a willow and tissue paper lantern. 24 local people attended drop in lantern-making workshops in the local community hall, and over 150 people processed with lanterns through the woods at twilight on 4.2.2018.

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company’s stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

The beneficiaries of Roots and Shoots Highland are residents and visitors to Badenoch & Strathspey, Cairngorms National Park and the Highlands. The stakeholders are our beneficiaries but also those with a particular interest in supporting active outdoor play, outdoor learning, nature connection and inclusion in the area.

We ask all parents for feedback on our sessions, both positive and negative. We started the family programmes as a response to suggestions from parents, and have altered the structure of sessions as a result of feedback we received (providing a structured opportunity each session for parents to chat and meet eachother). We also attend regular meetings with children’s services workers, the local Family Resource Coordinator, the local Outdoor & Woodland Learning group, Voluntary Action Badenoch & Strathspey and the Highland Council Learning for Sustainability working group to ensure our work best fits local priorities. For example, in 2018 we started delivering outdoor mental health programmes, as mental health and wellbeing is a priority in our local Community Planning Partnership.

PART 3 – DIRECTORS’ REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, “There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director’s loss of office, which require to be disclosed” (See example with full notes). If no remuneration was received you must state that “no remuneration was received” below.

The aggregate amount of emoluments paid to or receivable by directors in respect of qualifying services was £7,895.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director’s loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that “no transfer of assets other than for full consideration has been made” below.

No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)
PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed

Date

Office held (delete as appropriate) Director/Secretary

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP - 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38 Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 cannot be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)