Roots and Shoots
Highland Outdoor Learning

Unaudited Financial Statements

for the Period 12 May 2016 to 31 March 2017

for

Roots and Shoots Highland C.I.C.
Contents of the Financial Statements
for the Period 12 May 2016 to 31 March 2017

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DIRECTORS:  
R C F Avery  
K Clark  
K Hayes  
E Chapman (retired November 2016)

REGISTERED OFFICE:  
Soineann  
East Terrace  
Kingussie  
Inverness-Shire  
PH21 1JS

REGISTERED NUMBER:  
SC535246 (Scotland)

ACCOUNTANTS:  
Peter Munro & Company  
Chartered Certified Accountants  
15-17 High Street  
Kingussie  
Inverness-shire  
PH21 1HS
Roots and Shoots Highland C.I.C. (by guarantee)

Income Statement
for the Period 12 May 2016 to 31 March 2017

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TURNOVER</strong></td>
<td>3,945</td>
</tr>
<tr>
<td>Other income</td>
<td>11,455</td>
</tr>
<tr>
<td>Staff costs</td>
<td>(9,210)</td>
</tr>
<tr>
<td>Depreciation and other amounts written off assets</td>
<td>(167)</td>
</tr>
<tr>
<td>Other charges</td>
<td>(1,313)</td>
</tr>
<tr>
<td>Taxation</td>
<td></td>
</tr>
<tr>
<td><strong>SURPLUS</strong></td>
<td>4,710</td>
</tr>
</tbody>
</table>
Balance Sheet
31 March 2017

FIXED ASSETS

CURRENT ASSETS  5,281

CREDITORS
Amounts falling due within one year (1,520)

NET CURRENT ASSETS  3,761

TOTAL ASSETS LESS CURRENT LIABILITIES  4,710

RESERVES  4,710

NOTE TO THE FINANCIAL STATEMENTS

1. RESTRICTED FUNDS

The organisation has received three grants for general purposes, two from the Forestry Commission £4,260 and £2,340 and one from the Play Highland for £1,000 as well as a restricted grant from the Big Lottery (Awards for All) for the Family project of £3,585.

As at 31st March 2017 only £1,146 has been spent on equipment from the Big Lottery grant leaving a balance of £2,439 to be spent during the 2017/18 accounting year.

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors on 7/12/18 and were signed on its behalf by:

R C F Avery - Director
Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Roots and Shoots Highland C.I.C. (by guarantee)

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 C.I.C. for the period ended 31 March 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company’s accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Roots and Shoots Highland C.I.C., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Roots and Shoots Highland C.I.C. and state those matters that we have agreed to state to the Board of Directors of Roots and Shoots Highland C.I.C., as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company 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 C.I.C. 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 profit of Roots and Shoots Highland C.I.C.. You consider that Roots and Shoots Highland C.I.C. is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Roots and Shoots Highland C.I.C.. 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.

Peter Munro & Co
Chartered Certified Accountants
15-17 High Street
Kingussie
Inverness-shire
PH21 1HS

Date: 7/2/2018

This page does not form part of the statutory financial statements
Roots and Shoots Highland C.I.C. (by guarantee)

Detailed Income and Expenditure Account
for the Period 12 May 2016 to 31 March 2017

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Turnover</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parent contributions</td>
<td></td>
<td>3,945</td>
</tr>
<tr>
<td><strong>Other income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants received</td>
<td>11,185</td>
<td></td>
</tr>
<tr>
<td>Donations received</td>
<td>270</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>11,455</td>
</tr>
<tr>
<td></td>
<td></td>
<td>15,400</td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>102</td>
<td></td>
</tr>
<tr>
<td>Sessional workers fees</td>
<td>9,210</td>
<td></td>
</tr>
<tr>
<td>Materials</td>
<td>319</td>
<td></td>
</tr>
<tr>
<td>Advertising</td>
<td>38</td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>349</td>
<td></td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>145</td>
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<tr>
<td>Accountancy</td>
<td>360</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>10,523</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4,877</td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant and machinery</td>
<td></td>
<td>167</td>
</tr>
<tr>
<td><strong>NET SURPLUS</strong></td>
<td></td>
<td>4,710</td>
</tr>
</tbody>
</table>

This page does not form part of the statutory financial statements

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APPENDIX 1: Directors Report

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

This is our first year.

Since forming in May 2016, we have run full day outdoor play holiday programmes in woods in Grantown on Spey, Aviemore and Kingussie in the summer and October holidays for children from P1 to P7, and also ran a 10 week outdoor play after-school club in Grantown for the same age group of children.

The focus for all of 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.

79 children from across Badenoch & Strathspey benefitted from this provision in 2016/17. Between 50-80% of the children attending each session were referred by Children’s Services. Benefits include increased physical activity, communication and other social skills, self-confidence and knowledge and appreciation of the natural world.

The organisation has received four grants for general purposes two from the Forestry Commission, one from Highland Council and a restricted grant from Big Lottery Fund (see note 1 to the accounts)
We have also received a total of £5205 in parent contributions.

Roots and Shoots are always asking for parental feedback to ensure we are delivering the right service to the right children.

With the help of the Big Lottery Fund we are looking to run a Family Project later in 2017 aimed at parents with children aged two till 5. These would be regular 2 hour sessions of supported outdoor play. The aim would be for families to experience really easy and fun outdoor play such as jumping in puddles, making dens or nature games, that they would be able to continue to enjoy with their children independently of the programme.

Following their success in our first year, we also hope to provide further outdoor play holiday programs for primary school aged children in the area.

The Directors report was approved on the (date) 7/12/18

And signed by………………………………………… Print……………………………..

This page does not form part of the statutory financial statements
CIC 34

Community Interest Company Report

For official use
(Please leave blank)

Company Name in full
Roots and Shoots Highland CIC

Company Number
535246

Year Ending
2016-2017

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 learning and nature connection for all in Badenoch and Strathspey and the Cairngorms.

Since forming in May 2016, we ran full day (10am – 4pm) outdoor play holiday programmes in woods in Grantown on Spey, Aviemore and Kingussie in the summer and October holidays for P1-P7 children, and also ran a 10 week outdoor play after-school club in Grantown for P1-P7 children. The focus for all of 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. 79 children from across Badenoch & Strathspey benefitted from this provision in 2016/17. Between 50-80% of the children attending each session were referred by Children’s Services Workers 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. Examples of feedback include:

- “I find it peaceful here and people aren’t shouting. I feel happy and excited and joyful in the woods. I am sad it’s ending. I want to stay here forever” Referred child age 9
- “He couldn’t stop talking about all of the different experiences that he’d enjoyed and was thrilled to bring home the things he’d made. The structure of the day suited him perfectly and the adults who were with him have truly inspired him.” Parent of referred child on autistic spectrum, age 8
- “Monday afternoons have been the highlight of her week for months now. She’s gained so much confidence from being out with you guys. Even her speech and language therapist has noticed a difference” Parent of a referred child, age 8

(Please continue on separate continuation sheet if necessary.)
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 outdoor learning, nature connection and inclusion in the area.

We ask all parents for feedback on our sessions, both positive and negative. We also hold regular meetings with children social workers, the local Family Resource Coordinator, the local Outdoor & Woodland Learning group, and the Highland Council Learning for Sustainability working group to ensure our work best fits local priorities. As a result of these meetings, we developed a new project for 2017 supporting local families to play outdoors with their pre-school aged children.

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 £4,980. This was broken down as follows:
Rachel Avery 3315
Kristin Hayes 755
Liz Chapman 910 (retired as Director November 2016)

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

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Signed

Date 7/2/18

Office held (delete as appropriate) Director/Secretary

Sonean East Terrace

Urg Misc PH21 1JS

Tel 01956 088 444

DX Number

DX Exchange

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

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)