Roots & Shoots Highland CIC
(A company limited by guarantee)
Annual Report and Unaudited Financial Statements
for the Year Ended 31 March 2019

E F ACCOUNTANTS
Roots & Shoots Highland CIC

Contents

Company Information 1
Accountants' Report 2
Profit and Loss Account 3
Balance Sheet 4 to 5
Notes to the Financial Statements 4
Roots & Shoots Highland CIC

Company Information

<table>
<thead>
<tr>
<th>Directors</th>
<th>Rachel C F Avery</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Kiri Dawn Clark</td>
</tr>
<tr>
<td></td>
<td>Kristin Bye Hayes</td>
</tr>
<tr>
<td></td>
<td>Jillian Robertson</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Registered office</th>
<th>Soineann</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>East Terrace</td>
</tr>
<tr>
<td></td>
<td>Kingussie</td>
</tr>
<tr>
<td></td>
<td>PH21 1JS</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Accountants</th>
<th>E F Accountants</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Chartered Accountants</td>
</tr>
<tr>
<td></td>
<td>The Old Schoolhouse</td>
</tr>
<tr>
<td></td>
<td>Rothiemurchus</td>
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<tr>
<td></td>
<td>Aviemore</td>
</tr>
<tr>
<td></td>
<td>Inverness-Shire</td>
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<tr>
<td></td>
<td>PH22 1QH</td>
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</tbody>
</table>
Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Roots & Shoots Highland CIC for the Year Ended 31 March 2019

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Roots & Shoots Highland CIC for the year ended 31 March 2019 as set out on pages 3 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland (ICAS) we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance/.

It is your duty to ensure that Roots & Shoots Highland CIC has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Roots & Shoots Highland CIC. You consider that Roots & 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 accounts of Roots & 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 accounts.

E F Accountants
Chartered Accountants
The Old Schoolhouse
Rothiemurchus
Aviemore
Inverness-Shire
PH22 1QH
18 December 2019
Roots & Shoots Highland CIC

Profit and Loss Account for the Year Ended 31 March 2019

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turnover</td>
<td>£16,161</td>
<td>£14,335</td>
</tr>
<tr>
<td>Cost of raw materials and consumables</td>
<td>(15,608)</td>
<td>(13,772)</td>
</tr>
<tr>
<td>Depreciation and other amounts written off assets</td>
<td>(163)</td>
<td>(142)</td>
</tr>
<tr>
<td>Other charges</td>
<td>(1,344)</td>
<td>(1,719)</td>
</tr>
<tr>
<td>Deficit for the year</td>
<td>(954)</td>
<td>(1,298)</td>
</tr>
</tbody>
</table>
Roots & Shoots Highland CIC

(Registration number: SC535246)
Balance Sheet as at 31 March 2019

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Fixed assets</td>
<td>747</td>
<td>807</td>
</tr>
<tr>
<td>Current assets</td>
<td>2,136</td>
<td>2,965</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td>2,883</td>
<td>3,772</td>
</tr>
<tr>
<td>Accruals and deferred income</td>
<td>(425)</td>
<td>(360)</td>
</tr>
<tr>
<td>Capital and reserves</td>
<td>2,458</td>
<td>3,412</td>
</tr>
</tbody>
</table>

1 General information
The company is a company limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:
Soineann
East Terrace
Kingussie
PH21 1JS

These financial statements were authorised for issue by the Board on 18 December 2019.

Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

2 Staff numbers
The average number of persons employed by the company (including directors) during the year, was 0 (2018 - 0).

3 Restricted funds
As at 1st April 2017 the company had an unspent balance of restricted funds from The Big Lottery Grant of £2,349. This was expended in the year to 31 March 2018 and no further restricted funding had been received by 31 March 2019.

4 Corporation tax
The directors consider that the grants received represent non trading income and are therefore not subject to corporation tax. Clearance to this is awaited from HMRC.
Roots & Shoots Highland CIC
(Registration number: SC535246)
Balance Sheet as at 31 March 2019

5 Fees for sessional workers

The company made payments to directors and other contractors for the provision of various services. These services were provided at fair value as follows: Rachel Avery £7,180 (2018 - £5,780); Jillian Robertson £3,300 (2018 - £2,010); Kiri Clarke £800 (2018 - £1,100); Kristin Hayes £420 (2018 - £1,015); Non directors £3,160 (2018 - £1,615).

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 31 March 2019 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 accounts for the year in question in accordance with section 476; and
• The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved and authorised by the Board on 18 December 2019 and signed on its behalf by:

[Signature]
Rachel C F Avery
Director
# Community Interest Company Report

For official use  
(Please leave blank)

<table>
<thead>
<tr>
<th>Company Name in full</th>
<th>Roots and Shoots Highland CIC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Number</td>
<td>535246</td>
</tr>
<tr>
<td>Year Ending</td>
<td>2018-19</td>
</tr>
</tbody>
</table>

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 continued to run 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 is supporting child-led adventurous play in the outdoors, such as tree climbing, bug hunting, whittling, cooking over campfires and nature arts and crafts. Over 100 children from across Badenoch & Strathspey benefitted from this provision in 2018/19. Between 10 and 33% 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, supported by grant funding. Benefits include increased physical activity, communication and other social skills, self-confidence and knowledge and appreciation of the natural world.

We also repeated our family nature play programmes with parents/carers and under 5s. The focus was on providing a nurturing and supportive environment to help parents/carers 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 10 weeks, with additional taster sessions for regular parent and toddler groups in other local locations.

*Please continue on separate continuation sheet if necessary.*
villages. 78 families attended regularly, with 214 adults and children attending a session. Parents reported thoroughly enjoying the sessions, particularly getting new ideas for outdoor play and natural crafts and meeting other families.

We also delivered a pilot programme of 6 ‘Outsider Decider’ sessions for S2 and S3 girls at Kingussie High School, helping young women learn practical skills for managing emotions through fun outdoor activities. Finally, we delivered one off nature connection, bushcraft and natural crafts activities for groups and at community events including Cairngorms Nature Fest, Forest Fest at the Highland Folk Museum and Kingussie’s Girl Guides.

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 each other). 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 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 £10,340.

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 [Signature]  Date 5/12/19

Office held (delete as appropriate) Director/Secretary

<table>
<thead>
<tr>
<th>Tel</th>
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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 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)