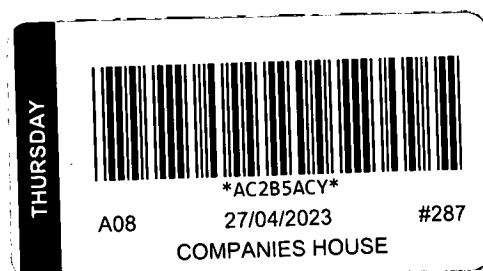


Company registration number: 11389434

**The Roots Programme C.I.C.**  
**Company limited by guarantee**

**Unaudited filleted financial statements**

**31 May 2022**



**The Roots Programme C.I.C.**  
**Company limited by guarantee**

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**The Roots Programme C.I.C.  
Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Ms Ruth Ibegbuna Miss Roxanne Chen
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<b>Company number</b>	11389434
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<b>Registered office</b>	53 King Street Manchester M2 4LQ
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<b>Business address</b>	53 King Street Manchester M2 4LQ
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<b>Accountants</b>	Langers 8-10 Gatley Road Cheadle Cheshire SK8 1PY
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**The Roots Programme C.I.C.  
Company limited by guarantee**

**Statement of financial position  
31 May 2022**

	Note	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	6	1,256		180	
Cash at bank and in hand		46,678		76,686	
		<u>47,934</u>		<u>76,866</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(50,250)</u>		<u>(61,621)</u>	
<b>Net current (liabilities)/assets</b>			(2,316)		15,245
<b>Total assets less current liabilities</b>			<u>(2,316)</u>		<u>15,245</u>
<b>Creditors: amounts falling due after more than one year</b>	8		-		(343)
<b>Net (liabilities)/assets</b>			<u>(2,316)</u>		<u>14,902</u>
<b>Capital and reserves</b>					
Profit and loss account			(2,316)		14,902
<b>Members (deficit)/funds</b>			<u>(2,316)</u>		<u>14,902</u>

For the year ending 31 May 2022 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

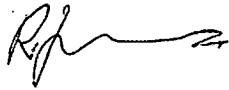
In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

**The notes on pages 4 to 6 form part of these financial statements.**

**The Roots Programme C.I.C.**  
**Company limited by guarantee**

**Statement of financial position (continued)**  
**31 May 2022**

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



Ms Ruth Ibegbuna  
Director

Company registration number: 11389434

**The notes on pages 4 to 6 form part of these financial statements.**

**The Roots Programme C.I.C.**  
**Company limited by guarantee**

**Notes to the financial statements**  
**Year ended 31 May 2022**

**1. General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 53 King Street, Manchester, M2 4LQ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

Grants are recognised using the accrual model and the performance model.

Under the accrual model, grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate.

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

**The Roots Programme C.I.C.  
Company limited by guarantee**

**Notes to the financial statements (continued)  
Year ended 31 May 2022**

**Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**5. Employee numbers**

The average number of persons employed by the company during the year amounted to 3 (2021: 2).

**The Roots Programme C.I.C.**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 May 2022**

**6. Debtors**

	<b>2022</b>	2021
	£	£
Trade debtors	939	-
Other debtors	317	180
	<u>1,256</u>	<u>180</u>

**7. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Trade creditors	7,144	-
Social security and other taxes	-	2,356
Other creditors	43,106	59,265
	<u>50,250</u>	<u>61,621</u>

**8. Creditors: amounts falling due after more than one year**

	<b>2022</b>	2021
	£	£
Other creditors	-	343
	<u>-</u>	<u>343</u>



000122/15

**CIC 34**

## Community Interest Company Report

For official use  
(Please leave blank)

*Please  
complete in  
typescript, or  
in bold black  
capitals.*

Company Name in  
full

THE ROOTS PROGRAMME CIC

Company Number

11389434

Year Ending

31 May 2022

### **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

Our vision is of a more connected, compassionate, and curious society, one built on dialogue rather than debate. We want people to feel that they can disagree with one another but still communicate with kindness.

We facilitate encounters between small groups of young people and pairs of adults with different lived experiences. Participants are asked to reflect on their identity, their relationships and their role in wider society whilst building meaningful bonds with people they wouldn't have otherwise met.

*(If applicable, please just state "A social audit report covering these points is attached").*

*(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 stakeholders for Roots are local schools and local communities

There has been no consultation.

*(If applicable, please just state "A social audit report covering these points is attached").*

**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.

Details of director remuneration is listed below:

Ruth Ibegbuna: £9,387

Ruth Ibegbuna was also paid £5,500 for consultancy work as a self-employed individual.

There were no other transactions or arrangements in connection with the 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.

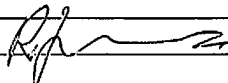
*(Please continue on separate continuation sheet if necessary.)*

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

## PART 5 – SIGNATORY

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

Signed



Date

15/03/2023

Office held (delete as appropriate) ~~Director~~/Secretary

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.

Ms R Ibegbuna	
20 Byrom Street	
Todmorden	
Lancashire	Tel: 07921 586708
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, 4<sup>th</sup> 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