

THE GRASSROOTS TRUST
ANNUAL REPORT & FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
30TH APRIL 2020

P KITTLE FFA FIPA FFTA
Financial Accountant

THE GRASSROOTS TRUST

TRUSTEES	M Price – Chairman R Anderson Mrs K Hedges R Sweatman S Boreham S Corley J Walker
DIRECTORS	Hugo and Sharon Anson
TREASURER AND SECRETARY	A Myall
REGISTERED ADDRESS:	8 Meadow Way Rowledge Farnham Surrey GU10 4DY
CHARITY REGISTRATION NUMBER	1060034 (England & Wales) SC046121 (Scotland)
INDEPENDENT EXAMINER	P Kittle FFA FIPA FFTA 37 Fraser Close Chelmsford Essex CM2 0TD

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THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2020

The Objects

To advance the Christian Gospel in accordance with the statement of faith set out in the schedule appended to the Charity's declaration of Trust dated 20th December 1996 and to relieve poverty, sickness and distress throughout the world. There is no ambition to advance Grassroots as such, but only to advance the whole gospel, alleviating poverty and demonstrating Jesus to the world.

Achievements, descriptions of our activities and major incidences during the year

Tanzania:

As a Trust, we endeavour to work alongside passionate faithful locals on the ground who care about the places where God has placed them. This is especially the case in Tanzania, where over 70 volunteers and part-time staff help serve poor children and families on a weekly and sometimes daily basis. Between them they provide over 3000 meals a week for the 2400 children on the sponsorship programme and others. They also serve in many other ways, motivated by love, compassion and the ambition to be like Jesus to their community.

The sponsorship programme based in Mbeya, for what Grassroots is best known and run in conjunction with our Tanzanian partner organisation: "Grassroots Trust Fund of Tanzania", has continued throughout the year. Some young adults have graduated with good degrees, whilst other young children in extreme poverty have been enrolled. The younger children are given milk every day before they go to school, as well as the weekly nutritious meal for all the sponsored children. In the UK, some sponsors have come and gone, but most stay for many years. Just over half our income as a trust is Tanzania-related, either given specifically for projects within Tanzania, or in an unrestricted manner to support the costs of the work wherever they occur. We do not overtly advertise the work in the UK, but we do have many key supporters who promote the work, finding new sponsors in their churches, workplaces and families. These people are vital. Many people also continue to sponsor through Benita in Romania, who successfully transfer the money they raise directly to Tanzania under the management of our team in the UK. This year they were able to transfer 31,877 Euros in sponsorship and support for the work.

The Director of the work in Tanzania, Richard Mwaswala, regularly sends back photos and video of the work that goes on 52 weeks of the year, so it shows to our UK supporters what it really is: a team of Tanzanians serving their neighbours.

The number of children that are sponsored in Secondary education is now higher than ever. This year we have been able to provide these children with extra gifts and support to help them in their lives. This has included exercise and textbooks, memory sticks, more mosquito nets, solar study lamps and menstrual cups; made and sourced in Africa.

Much has changed since the onset of the coronavirus. We continue to support all the sponsored children, but due to the need to socially distance, hot food is not being provided in the various centres. Instead food and soap is distributed on a monthly basis and in good quantities to the children so that they can stay at home and stop the spread. The volunteers have educated the children and their families about handwashing and it is seen as a more normal procedure before entering shops and health facilities. The Tanzanian government have declared that coronavirus has been defeated in the country due to prayer, but the death rate is still higher than normal, and many people are worried.

The food price has continued to rise but thankfully many of our supporters responded extremely generously to help when they realised how much harder it might be living through the crisis in developing countries than in the west. We are praying that we will get the scheme back to normal soon, but we are concerned that many children who live with vulnerable adults (many grandparents) and want to see as few people suffering as possible. When we do get back to "normal", children sponsored in each area go to their local school (with uniform and equipment provided by their sponsor) and the Grassroots' local feeding programme is set up to provide a weekly healthy meal and an exciting Christian experience for the children.

THE GRASSROOTS TRUST
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FOR THE YEAR ENDED 30TH APRIL 2020

There are two doctors who provide medical services and support all the sponsored children as part of the scheme. They have been pivotal in the local area during the coronavirus crisis and have worked very hard to minimise the spread. We give out extra support to the children with HIV, helping them get the medication that they need as well as the better nutrition that is vital.

Over the years we have been aware that several vulnerable families are exploited by their landlords in a country which does not have any social housing. Last year we made some of our supporters more aware of this situation and the response has enabled us to build some houses for vulnerable families on the land on the outskirts of Airport village in Mbeya. These houses have begun to be filled and we are starting to see a community develop on the Grassroots Trust Fund of Tanzania farmland.

We remain committed to using 100% of the money given by children's sponsors for the support of the children. We also continue to see the benefit of taking people and volunteers, from the UK and elsewhere, to help interview the children and gather data for the sponsors. We had successful trips this year in July and November. However, the trip in March was understandably cancelled and we are now not sure exactly when and how we go about the next trip. As a result of this, the Tanzanian team will start working on the 2020 sponsorship interviews in July. (<http://grassroots.org.uk/tanzania>)

Kenya:

The "Good Neighbours" project in the former rock mining district of Theta (also known as Judah) is run along the same lines as our main Tanzania project, where we are looking at helping the children in this poor area to get healthier, fed, clothed and educated and had been working in partnership with the school in the area: "Judah Excellence School". With educational changes within Kenya, the school was proving to be impossible to run as a business as well as a service to the community. We were therefore in the process of attempting to move the children onto other free local government schools when the coronavirus crisis hit. The sponsorship is enabling food and soap deliveries to be made regularly to the children during the crisis in a similar way as to our project in Tanzania.

We remain involved with Watu Wa Maana Street Children's Centre, in Ruiru, where we sponsor 26 children. The centre works hard at providing a caring and secure environment for children who have had to endure many extreme problems in their young lives and they are often asked by the local authorities to take on specific children. At the same time, they remain committed to the rehabilitation of the boys and girls into society taking place as they mature into adults. As a result of the coronavirus and governmental rules, some of the children have left the centre to live with family members for a period. The sponsorship money has enabled these children to be sent food and essential supplies. Throughout the crisis 9 children remained at Watu wa Maana as they had no appropriate family to go to. (<http://grassroots.org.uk/kenya>)

Romania:

Despite a few setbacks with volunteers dropping out just before the trip, a team of 5 worked really hard together to build another house for a poor family in Romania in September. In addition, and as a result of the generosity that we received last year, another two houses were built by Romanian volunteers during the year. Iacob Murza, the Romanian who leads the building project, was also able to use the funds to help other families whose properties needed work.

We continue to be able to support 190 children in partnership with Benita, a Romanian social-care organisation. The children receive everything they need to attend school (such as uniform and equipment), a medical certificate and a place at a Christian summer camp. During the coronavirus and the local lockdown these children were provided with food deliveries and internet access (where required) for their schooling. We are hoping to visit again to interview the children in 2020, but we are aware that this might not be possible as a result of the coronavirus. (<http://grassroots.org.uk/romania>)

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TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2020

India:

There are now over 312 children from the Dalit caste who live around the open sewers of the city of Chennai who come to a homework club run by Kevin and Deborah Kamalraj and the team of Sovereign King Ministries (SKM) and supported by Grassroots' sponsors. They are provided with food, medical care and extra educational support as well as shoes and important school equipment. The UK interview team were well received again in January but since then the coronavirus and subsequent Indian lockdown happened. Thankfully the young volunteers from SKM have been able to distribute hot food on a daily basis to the children who have been stuck in their small cramped homes for a number of months. We are hoping to visit again to interview the children in early 2021, but we are aware this might not be possible due to travel restrictions and concerns over coronavirus. (<http://grassroots.org.uk/india>)

Zambia:

A Tanzanian team visited Zambia with Hugo Anson to see the Samaritan's Purse "Raising Families" project, which works with churches to enable them to help the poorest families in the local area. The team were inspired by this and wanted to implement something similar within the Tanzania work amongst some of the congregations. (<https://www.grassroots.org.uk/zambia/>)

In the same way the Zambians were inspired by the Tanzanian sponsorship scheme and we agreed to start a similar scheme with some developmental capital. We now sponsor 26 children, as well as facilitate a new worker, Happiness, to run "Together" (similar to "Raising Families") in Tanzania.

Kyrgyzstan:

Hugo Anson visited Kyrgyzstan and committed Grassroots and our supporters to contribute to the "Path to Victory" project (similar to "Raising Families") set up by the local church to enable their neighbours, living in poverty, to improve their lives.

Laos:

Sharon Anson visited Laos last year and agreed to set up a child sponsorship scheme alongside the Empathy International's (charity no. 1156970) Fish Aid project. We have now managed to get sponsorship (run on a similar basis to our other projects) for 35 of the 39 children who have been interviewed. (<http://empathyinternational.org.uk/>)

Egypt:

Grassroots have continued to support an Egyptian Anglican church who are serving their community, helping the poor where it is needed and providing a micro-finance initiative. We are also supporting individuals within the Suez region trying to make a difference for the poor in the community, regardless of their religion or background.

Malawi:

Les and Kathie Craske moved out to Malawi in May 2011 and have now been granted their permanent residency. The SKILL Development Centre for deaf students, remains open and Les and Kathie continue to support the other people they have promised to, with support from their friends and others who give through Grassroots.

Peru:

The "Hope and Song to Freedom" (HSF) project supports ladies who are either in prison (many of whom have been subject to human rights abuses) or recently released. The women in prison are given nutritious food, nappies, medication and a bible study when they are visited every Wednesday. Unfortunately, these visits have not happened through the coronavirus lockdown.

For the recently released, the project provides help with paperwork, life after prison and secure, temporary accommodation. The leader of project in Peru, Miriam Brena Torres has twice visited the UK to promote the work. She was hosted by the UK HSF leaders: Liz and Andy Lake. (<http://hopesongfreedom.org.uk/>)

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2020

Tenerife:

The ministry of the Living Room continues to be led by Rachel Scott and is overseen and owned by the local church. Grassroots was still receiving some support and passing it on, until the end of this financial year. (<http://www.thelivingroom.es/>)

Wendy Adams

Wendy has received support through Grassroots for her ministry, specifically regarding the stopping of trafficking of women, for many years. This continues and is reviewed every 6-9 months; the next review is due in September 2020.

Other Business:

The charity is in good financial condition with the number of standing orders coming in for our main sponsorship schemes increasing again. The income is lower than expenditure this year, mainly as a result of the main gift aid claim being slower to arrive into our account.

Andy Myall has continued working part-time as a finance manager/administrator. He regularly travels on trips, to engage in the wider work, as well as check finances. Ruth Boreham continued to work one day a week; however, we have needed to furlough her since March 2020 because our main office is in a house where someone is shielding from the coronavirus. Hugo and Sharon Anson remain involved in other work around the UK, especially in their local area around the office in Farnham, Surrey.

COVID-19 response:

In the last 6 weeks of this financial year the SARS-COR-2 pandemic began to mean nations around the world imposed a lockdown on their citizens, closing schools, banning gatherings and bringing in health controls. This had an impact in the ways all Grassroots partners could operate and brought economic stress to the vulnerable families and children Grassroots serves and sponsors. Grassroots worked with each partner to develop a methodology for providing for these vulnerable people through this difficult time – eg: food, provisions and soap distributions. Grassroots launched special appeals to raise funds to cover these costs and diverted money that would have been used for the usual programmes so that all those sponsored would receive at least as much as they would have done. These programmes were still ongoing at the end of the financial year. The extra costs of these changes were mitigated by the extra fundraising from the appeals and so far, it has not looked as if this will cause stress to the charity's core finances. But there is a risk that fundraising in the medium and long term will be affected by economic difficulties in the UK and other donor nations and the trustees asked the executive team to continually monitor income and donations and flag up if there is a large reduction in income when the economic consequences of the pandemic have a greater effect.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide insurance cover and reasonable policies are in place to provide assurance against fraud and error. The Trustees consider Risk Management an important part of their role, regularly reviewing and managing areas of potential risk. We did a special coronavirus risk assessment during our Trustees meeting on the Zoom platform in May 2020. All our policies and procedures are regularly reviewed and updated.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

THE GRASSROOTS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30TH APRIL 2020

Related party transactions:

During the year Ruth Boreham (employee and daughter of the trustee Stuart Boreham) continued to work for the trust and her hourly wage was increased to £9.50 an hour on 12th November 2019, in line with her experience and the National Living Wage. This was agreed by Mark Price, Robert Sweatman, Andy Myall, Hugo Anson and Sharon Anson. Stuart Boreham was not involved in the discussion. The rest of the trustees were informed of this at their next meeting on 11th January 2020 and there were no objections.

It was agreed in the trustee meeting on 11th January 2020 that due to her extraordinary significant efforts in encouraging more members of the team to come, Liberty Anson (daughter of the directors Hugo and Sharon Anson) should have all her expenses paid for the trip to Tanzania in July 2020. In the same meeting it was also agreed to pay the expenses for Jack Anson (son of Hugo and Sharon Anson) and Matthew Boreham (son of Stuart Boreham) for a trip to India (which had the aim of making a film of the project and taking needed resources to our partners). The trustees meeting made these decisions without Hugo & Sharon Anson or Stuart Boreham contributing to the discussion, on the basis they were the best people available to carry out the tasks concerned and if anyone else had done the jobs they would have had their expenses covered. As things turned out, Liberty Anson had all her air tickets purchased by Grassroots, but they have now been cancelled due to the coronavirus pandemic. At the time of writing the trust is in the process of trying to get the air tickets refunded or changed to open tickets for the future. Jack Anson's tickets were also cancelled due to the pandemic and the airline has promised to give a full cash refund. Matthew Boreham declined to be involved in the trip to India and so no tickets were purchased.

Reserves policy:

We aim to keep at least £50,000 in a higher interest account or bond at any time, although some of this will be restricted fund money yet to be used. However, should all the restricted funds require money at the same time, the money is there to be used, Grassroots restricted funds never run into the red. We have started an additional current account with Lloyds bank to enable greater flexibility.

We are committed to paying for our sponsorship and worker commitment in our four main projects as well as for our workers in the UK. Six months of necessary commitments in Tanzania amounts to approximately £60,000. In addition, 6 months of sponsorship and bills in the other projects amount to a further £25,000. Most of the money for these bills are raised and come out of restricted funds, however in order to meet our obligations we endeavour to make sure that we have always at least £85,000 in our unrestricted funds, as our reserves.

We are also aware that the economic situation could get worse quite quickly and so we are now being more careful to ensure we do not keep more than £85,000 in any one financial institution.

Mark Price
Chairman

Date: 30 November 2020

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF GRASSROOTS TRUST**

This report on the accounts of the trustees for the year ended 30th April 2020, which are set out on pages 7 to 15, is in respect of an examination carried out under Section 145 of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act;
and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material

Respect, requirements

to keep accounting records in accordance with Section 130 of the Charities Act;
and

to prepare accounts which accord with accounting records and comply with the
accounting requirements of the Charities Act have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Kittle FFA FIPA FFTA
Financial Accountant
37 Fraser Close
Chelmsford
Essex CM2 OTD Date 1 December 2020

THE GRASSROOTS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	106,868	282,120	388,988	434,085
Activities for generating funds	3	764	1,428	2,192	1,570
Income from investments	4	2,584	-	2,584	2,335
TOTAL INCOMING RESOURCES		110,216	283,548	393,764	437,990
RESOURCES EXPENDED					
Charitable Activities	5	146,996	270,677	417,673	394,609
Governance Costs	6	630	-	630	630
TOTAL RESOURCES EXPENDED		147,626	270,677	418,303	395,239
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		(37,410)	12,871	(24,539)	42,751
Transfers		2,332	(2,332)	-	-
NET MOVEMENTS IN FUNDS FOR THE YEAR		(35,078)	10,539	(24,539)	42,751
Balances brought forward					
At 1st May 2019		185,871	146,158	332,029	289,278
BALANCES CARRIED FORWARD					
At 30th April 2020		150,793	156,697	307,490	332,029

The notes on pages 9 to 15 form part of these accounts.

THE GRASSROOTS TRUST
BALANCE SHEET – 30TH APRIL 2020

	Notes	2020	2019
		£	£
FIXED ASSETS	7	201	402
CURRENT ASSETS			
Cash at bank and in hand		307,919	332,257
Debtors	8	-	-
		307,919	332,257
LIABILITIES			
Amounts falling due within one year	9	630	630
NET CURRENT ASSETS		307,289	331,627
NET ASSETS			
		307,490	332,029
FUNDS			
Unrestricted		150,793	185,871
Restricted		156,697	146,158
		307,490	332,029

Approved by the Committee of Trustees and signed on its behalf by:

M Price
Chairman

Date of Approval: 30 November 2020

The notes on pages 9 to 15 form part of these accounts.

THE GRASSROOTS TRUST

NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2020

1. PRINCIPAL ACCOUNTING POLICIES OF THE GRASSROOTS TRUST

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

The principal accounting policies of the Trust are set out below.

Fund accounting

The Trust's general reserves consist of reserves which the Trust may use for its purpose at its own discretion.

The Trust's restricted funds are those on the use of which the donor has imposed restrictions, which are legally binding.

Income

General income relates to transactions, which are unallocated to departmental activities.

Interest, rental and dividend income is credited when receivable to income and expenditure account.

All voluntary income is included in the financial statements on receipt.

Restricted income is credited to the restricted fund balance on receipt. Expenditure fulfilling the restrictions is charged against the restricted fund on an accruals basis.

Donations under gift aid plus the associated income tax recovery are recognised as income when received.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Intangible income is valued and included in income to the extent that it represents goods or services, which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2020**

(Continued)

Fixed assets and depreciation

Fixed assets are included in financial statements at historical cost less depreciation.

Donated assets are recognised in financial statements on receipt.

Depreciation is calculated to write down the cost of all tangible fixed assets (other than freehold property) over their expected useful economic lives. The periods or rates generally applicable are:

Leasehold property and improvements	- Over the remaining life of the lease
Motor vehicles	- 4 years reducing balance
Computer equipment	- 3 years reducing balance
Fixtures and fittings	- 5 to 10 years reducing balance

Stock

Stock is stated at the lower of cost and net realisable value.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income and Corporation Taxes Act 1988.

Foreign currencies

Income received from overseas in foreign currencies is translated at the rate of exchange ruling at the transaction date. Similarly, for payments made.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2020**

(Continued)

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2020 £	2019 £
Gifts and donations	106,168	282,098	388,266	381,248
Gift Aid	700	22	722	52,837
Legacies and bequests	-	-	-	-
Total Voluntary Income	106,868	282,120	388,988	434,085

3. ACTIVITIES FOR THE GENERATION OF FUNDS:

Funds generated by:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2020 £	2019 £
Merchandise	764	1,428	2,192	1,570

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2020 £	2019 £
Bank interest	2,584	-	2,584	2,335

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2020****5. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2020 £	2019 £
Grants and gifts to individuals	32,964	241,569	274,533	247,548
Grants and gifts to institutions and charities	8,034	26,866	34,900	49,984
Travelling	25,530	1,467	26,997	21,206
Payroll	18,608	-	18,608	19,469
Fees and expenses	50,700	-	50,700	45,600
Small equipment and repairs	2,397	206	2,603	1,792
Printing, postage & stationery	3,739	114	3,853	3,906
Insurance	3,072	-	3,072	3,071
Professional fees	46	-	46	120
Telephone and utilities	529	-	529	322
Bank charges	1,176	455	1,631	1,390
Depreciation	201	-	201	201
	146,996	270,677	417,673	394,609
6. GOVERNANCE COSTS				
Independent review	630	-	630	630
TOTAL RESOURCES USED	147,626	270,677	418,303	395,239

The number of employees during the year was 2 (2019: 2)

No employee received more than £50,000 in emoluments during the year (2019: Nil)

Trustee remuneration and expenses:

No trustees were remunerated during the year.

£215.49 was paid to Sam Corley in total for travel expenses to the trustee meetings on 27th April 2019 and 11th January 2020. No other expenses were paid to trustees during the year.

Related party transactions:

£3,135.76 was paid in total as salary to Ruth Boreham for administrative work during the year.

£775.58 was paid on 11th March 2020 for Jack Anson's flights to India in July 2020.

£913.20 was paid on 13th January & 8th February 2020 in total for Liberty Anson's flights to Mbeya, Tanzania in July 2020.

THE GRASSROOTS TRUST**NOTES TO THE FINANCIAL STATEMENTS – 30TH APRIL 2020**

(Continued)

7. FIXED ASSETS

	Office Equipment £	Total £
COST		
At 1st May 2019	16,029	16,029
Disposals in year	-	-
At 30th April 2020	16,029	16,029
DEPRECIATION		
At 1st May 2019	15,627	15,627
Charge for the year	201	201
At 30th April 2020	15,828	15,828
WRITTEN DOWN VALUE		
At 30th April 2020	201	201
At 30th April 2019	402	402

8. DEBTORS:

	<u>2020</u> £	<u>2019</u> £
Gift aid tax repayment	-	-

9. CREDITORS:**amounts falling due within one year**

	<u>2020</u> £	<u>2019</u> £
Accruals	630	630

THE GRASSROOTS TRUST**RESTRICTED FUNDS YEAR ENDED 30TH APRIL 2020**

	<u>TANZANIA</u>	<u>KENYA</u>	<u>ROMANIA</u>	<u>INDIA</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOMING RESOURCES						
Voluntary Income	163,975	24,630	25,179	48,223	20,113	282,120
Merchandise	-	-	-	-	1,428	1,428
	163,975	24,630	25,179	48,223	21,541	283,548
RESOURCES USED						
Grants	133,978	19,511	42,112	52,241	20,593	268,435
Travelling	-	-	-	4	1,463	1,467
Small equipment & repairs	200	-	6	-	-	206
Insurance	-	-	-	-	-	-
Printing, postage & stationery	75	-	15	-	24	114
Telephone and utilities	-	-	-	-	-	-
Bank charges	224	93	35	1	102	455
	134,477	19,604	42,168	52,246	22,182	270,677
NET INCOMING RESOURCES	29,498	5,026	(16,989)	(4,023)	(641)	12,871
Transfers	(2,332)	-	-	-	-	(2,332)
	27,166	5,026	(16,989)	(4,023)	(641)	10,539
Balances at 30.4.19	45,329	9,702	53,645	25,992	11,490	146,158
Balances at 30.4.20	72,495	14,728	36,656	21,969	10,849	156,697

THE GRASSROOTS TRUST**MONEY IN FROM OVERSEAS**

Grassroots is supported by individuals, schools and churches. However, we do make use of the UK Government's Gift aid scheme for UK Income taxpayers and the GASD scheme. Most of our income does come from the UK but during the year it has also come from individuals and churches from the following countries:

	£
U.S. A	8,314
Latvia	5,497
Australia	585
Canada	99
Greece	73
TOTAL FROM OVERSEAS	14,568

MONEY SPENT OVERSEAS

We are a UK charity, but most of our income activity regarding the money which we spend and send is abroad. We are regularly asked to provide this information to the UK government and so have decided to provide this on annual report this year too. These figures are higher than in the restricted fund figures on page 14 because we spend all our restricted funds in each country as well as some of our unrestricted funds.

	£
Tanzania	162,727
India	53,330
Romania	44,705
Kenya	20,799
Malawi	7,500
Egypt	6,453
Kyrgyzstan	5,724
Zambia	4,711
Laos	4,393
Peru	3,495
Spain (Tenerife)	2,865
TOTAL SPENT OVERSEAS	316,702