

GROW 4 GOOD SOUTH WEST LIMITED

(Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

For the year ended 31 July 2021

**Registered company number 07709431
Registered charity number 1146486**

GROW 4 GOOD SOUTH WEST LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

CONTENTS

	Page
Trustees' Report	1-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-16

GROW 4 GOOD SOUTH WEST LIMITED

TRUSTEES' ANNUAL REPORT

The Trustees, who are also the Directors of the charity for the purposes of the Companies Act, submit their Annual Report and the Financial Statements for the year ended 31 July 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (FRS 102)", issued in October 2019, in preparing the annual report and financial statements of the charity.

1. Reference and Administrative Details

1.1 Grow 4 Good South West Limited – Company No. 07709431

The company was incorporated in England and Wales on 18 July 2011 and is limited by guarantee.

Grow 4 Good South West Limited is a registered Charity (Registration No. 1146486).

1.2 Addresses

Registered Office and Headquarters: c/o Dartmouth Zoological Park
Sparkwell
Plymouth
Devon PL7 5DG

Project Base: Dartmoor Zoological Park
Sparkwell
Plymouth
Devon PL7 5DG

1.3 Trustees and Executive Committee during the year

The following served as Executive Committee members during and after the year:

Jennifer Deakin
Theresa A Nally
Mary Quilter
Mervyn Quilter
Marcelle Speller OBE

1.2 Professional Advisers

Independent Examiner: Northcott Trumfield
Chartered Accountants
Devonshire Villa
52 Stuart Road
Stoke
Plymouth
Devon PL3 4EE

Accountant: J M Turns & Co.
50 Plover Rise
Ivybridge
Devon PL21 9DA

Bankers: Co-operative Bank Plc.
1 Balloon Street
Manchester M60 4EP

GROW 4 GOOD SOUTH WEST LIMITED

TRUSTEES' ANNUAL REPORT

2. Structure, Governance and Management

2.1 Governance

The governing document of Grow 4 Good South West Limited is its Memorandum and Articles of Association.

The Board delegate the day to day running of the Charity to the Head Gardener, Mr D Sharp.

The Trustee Board meet quarterly for formal business meetings, at which long-term strategy, current progress and finance are considered.

The trustees carry out risk assessments throughout the year.

2.2 Recruitment of Trustees

After the selection process and nomination, new trustees will undertake an induction process which includes meeting staff and volunteers, visiting the garden and are encouraged to train on relevant topics.

3. Objectives and Activities

3.1 Our Purpose

In compiling this report we have referred to the guidance from the Charity Commission on public benefit and have reviewed our aims and objectives to show how our activities benefit the public.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, in particular but not exclusively, through education and training in horticultural practice.

For the charity's purpose 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol and drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards), crime (either as a victim of crime or as an offender rehabilitating into society).

4. Achievements and Performance

4.1 Main Achievements 2000-21

- Grow 4 Good SW Ltd has continued to consolidate its work with adults at risk of social isolation which is primarily due to mental health issues, and maintains links with a range of agencies that refer volunteers to us outside of any lockdowns due to the Covid-19 pandemic.
- We have also been successful in obtaining another funding grant from the Local Co-op Community Fund initiative.

4.2 Corporate and strategic matters

- Trustee meetings are usually held quarterly where Covid restrictions allow, and key areas of the organisation (e.g. governance, marketing, and resources) are monitored using an approved 'health-check' document to ensure we maintain good practice and to also identify areas that require focus. Action plans for these are made and implemented where necessary.
- All policies continue to be reviewed and approved annually at trustee meetings and include an Adult Safeguarding Policy, a Child Safeguarding Policy, a Health & Safety Policy, an Equality and Diversity Policy, a Secure Storage, Handling, Use and Retention & Disposal of Disclosures and Disclosure Information Policy, Volunteer Policy, Recruitment of Ex-Offenders Policy, Appraisal Policy and an Environmental Policy.
- A risk assessment has been conducted, approved by all trustees, and put in place for COVID 19 safety work practices. This is adjusted and constantly reviewed and revised in accordance with government guidelines.
- Management accounts are produced quarterly by the accountant for the Trustees using information supplied by the staff at Grow 4 Good. The annual budget is also drawn up by the accountant, again using information provided by staff, and the budget is approved by all Trustees.
- Trustees and project manager continue to rotate the role of Acting Chair at each meeting, and one trustee and a member of staff from the project share the tasks involved as Company Secretary.
- In 2020-2021 the project had five appointed trustees.
- All reporting requirements were met during 2020-2021.

4.3 Funding and partnerships

- Due to the Covid pandemic and the resulting rules e.g. social distancing and the rule of 6, 2020-2021 has been a difficult year for the charity when it comes to partnership working. In previous years we have linked up with agencies and held corporate days where a group of people from an agency come and spend the day working with us but unfortunately this has not been possible since Covid. Similarly, we have had little contact from agencies who usually make referrals to us.
- However, in July 2021 following the removal of most restrictions the project was able to celebrate its 10th anniversary and invite up to 30 people to the lunch time outdoor celebrations for an English afternoon tea. Current volunteers, together with volunteers who had attended in the past, trustees and personnel from Dartmoor Zoo came together to celebrate the occasion. Everyone had a very good day!

GROW 4 GOOD SOUTH WEST LIMITED

TRUSTEES' ANNUAL REPORT



Grow 4 Good 10th Birthday celebrations

- Grow 4 Good has again been successful in being awarded another Coop Local Causes Community Fund. This money has meant the project was able to have two outdoor undercover areas built so that on wet weather days volunteers can still sit outside for coffee/tea and lunch breaks, while the other area provides a dry area for working in wet weather.



Newly built outdoor area

- Links with Dartmoor Zoological Park (DZP), also a charity, continue to flourish with ongoing works/upkeep of the zoo grounds, and the selling of mixed leaf salad bags to the zoo restaurant.

4.4 Volunteers (including referred volunteers)

- Volunteers at the project consist of adults with mental health issues who may be referred by an agency or who self-refer, and adults who are retired or have spare time and who enjoy attending the project and giving something back to their community. Also, three of our trustees attend the project regularly to help support volunteers, strengthening our commitment of inclusion and a non-hierarchical ethos.
- The project was shut to volunteers twice during 2020-2021 from 5th November 2020 to 3rd December 2020 and from 4th January 2021 to 30th March 2021 inclusive due to lockdowns. Staff remained in regular contact with all volunteers by phone, email and newsletters during these periods and this was appreciated by everyone. The project has since reopened to a limited number of volunteers to ensure Covid-19 regulations are adhered to and this remained true to 31.07.2021.
- Of the 22-25 volunteers attending the project on a normal week pre-covid, 13 volunteers have returned. Those that have come back really welcomed the opening up of the project and being able to take part in the activities on offer, and to mix with other volunteers again.
- The project had one potential volunteer visit during July 2021 from an agency we work closely with, PLUSS.
- In a typical week the total number of volunteers involved at the project on any given day was 4 with the total number of volunteers attending the project during 2020-2021 standing at 13, which includes one occasional volunteer who has work commitments.
- Volunteers ages range from 18 to 73 years old, and several have volunteered for five years or more. Many volunteers comment on how friendly the project is, that it feels a 'safe' environment where they can be themselves, and how it gives them opportunities to meet new people who also experience social isolation. In addition, many enjoy the experience being part of a working team together with learning new skills in horticulture.

- Recognising the contribution that volunteers make we continue to celebrate the number of hours volunteers give to Grow 4 Good by handing out certificates to our volunteers when they reach 100 hours, 250 hours, 500 hours, 1000 hours, 1500 hours, and 2000 hours. In 2020-2021 we handed out 4 certificates with two individual certificates being awarded for 100 hours at the project, one certificate for 250 hours and two for 1500 hours.
- Total volunteer hours for 2020-2021 were 1480.0 hours compared to 1986.0 hours in 2019/2020. The main reason for the reduction in hours is due to Covid-19 and the need to lockdown the project in November 2020 and January to March 2021. Furthermore, volunteer numbers remain restricted during this time.
- As in previous years we continue to celebrate individual volunteer birthdays with cards and cake and all volunteers at the project seem to appreciate this.
- During the course of any year Grow 4 Good likes to take volunteers out as a way of thanking them all for their hard work and commitment to the project and when possible, we take volunteers out for the day during volunteer week, and in December to a local restaurant for a Christmas meal. All entrance fees, and the Christmas meal are paid for by the charity. Unfortunately, due to Covid restrictions and Government advice both events were cancelled during 2020-2021.

4.5 Onsite works and in zoo grounds

- Volunteers continue to work on the Grow 4 Good site maintaining and working the raised beds, looking after nursery stock plants, planting in the polytunnels, and growing salad, fruit and vegetables.



Planting Kale in the poly tunnel while having time for a chat!

GROW 4 GOOD SOUTH WEST LIMITED

TRUSTEES' ANNUAL REPORT

- Following on from last year the project was able to trade salad bags with the zoo restaurant.
- During the period 2020/2021 volunteers at Grow 4 Good have continued to work in the zoo grounds clearing, maintaining and improving areas, for example, working inside some animal enclosures, clearing growth in stand-off areas, maintaining shrubs and borders around the zoo.



Volunteers working to get an enclosure ready for the arrival of the Sarki monkeys

- The number of hours spent working in the zoo grounds was 636 and this work continues to be highly valuable to the zoo. Acting head keeper at the time commented "I just wanted to say thank you very much to you and your team for all your hard work.....I really appreciate all of your help in taming the vegetation....it has been so difficult to keep on top of it this year".
- Facebook remains an important focus for the charity as a way of keeping in contact with our supporters and volunteers with weekly posts and updates on the work in progress at the charity.

GROW 4 GOOD SOUTH WEST LIMITED

TRUSTEES' ANNUAL REPORT

5. Financial Review

Income for 2020-2021 was as follows:

General donations £750

Funding awards £4,465

Total income for sales £264

Personal annual donation £42,000

The Charity Trustees reserves policy is that if the bank funds fall below a set target this will precipitate a trustee meeting to take further action.

Total income for the year was £47,479 and expenditure £45,135 giving a small net income of £2,344.

The charity unrestricted funds are £58,160 at the year end and of this £12,570 are in fixed assets.

The Charity Trustees reserves policy is that if the bank funds fall below a set target this will precipitate a trustee meeting to take further action.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed on behalf of the
Executive Committee



M Quilter
Trustee

Date approved by the Executive Committee: 7 April 2022

GROW 4 GOOD SOUTH WEST LIMITED

Independent Examiner's Report to the Trustees of Grow 4 Good South West Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2021 which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Guy Ian Northcott
FCA, Bsc(Econ) Hons, DChA

Northcott Trumfield
Chartered Accountants
Devonshire Villa
52 Stuart Road
Stoke
Plymouth
PL3 4EE

Date: 7 April 2022

GROW 4 GOOD SOUTH WEST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account) FOR THE YEAR TO 31 JULY 2021

	Notes	2021 Unrestricted £	2020 Total £
Income			
Donations and legacies	2	47,215	49,511
Charitable activities			
Sale of produce		264	382
Total income		<u>47,479</u>	<u>49,893</u>
Expenditure			
Charitable activities			
Operation of horticultural centre	3	45,135	45,203
Total expenditure		<u>45,135</u>	<u>45,203</u>
Net income/(expenditure) and net movement in funds for the year	4	2,344	4,690
Reconciliation of funds			
Funds brought forward		55,816	51,126
Total funds carried forward	11	<u>58,160</u>	<u>55,816</u>

All income and expenditure derives from continuing activities.

The notes on pages 11 to 15 form part of these accounts.

GROW 4 GOOD SOUTH WEST LIMITED

BALANCE SHEET AT 31 JULY 2021

	Notes	£	2021	£	2020	£
Fixed assets						
Tangible assets	6			<u>12,570</u>		<u>12,066</u>
Current assets						
Stocks			825		825	
Debtors	7		8,773		8,808	
Cash at bank and in hand			<u>37,214</u>		<u>35,643</u>	
			<u>46,812</u>		<u>45,276</u>	
Liabilities						
Creditors falling due within one year	8		<u>1,222</u>		<u>1,526</u>	
Net current assets				45,590		43,750
Net assets				<u>58,160</u>		<u>55,816</u>
The funds of the charity:						
Unrestricted income fund	11			<u>58,160</u>		<u>55,816</u>

For the year ending 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' statement:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved and authorised for issue by the Trustees on 7 April 2022 and were signed on their behalf by:



.....
M Quilter
Trustee

Grow 4 Good South West Limited Company Registration No. 07709431

The notes on pages 12 to 16 form part of these accounts.

GROW 4 GOOD SOUTH WEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

1. Summary of significant accounting policies

a) General information and basis of preparation

Grow 4 Good South West Limited is a company limited by guarantee in England in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, in particular but not exclusively, through education and training in horticultural practice. The activities of the charity take place at the project base at Dartmoor Zoological Park as per page 1.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided to set aside for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c) Income recognition policies

All incoming resources are included in the SOFA when the charity is legally entitled to the income, the amount can be measured reliably and receipt is considered probable.

No amounts are included in the financial statements for services donated by volunteers.

GROW 4 GOOD SOUTH WEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of operating the horticultural centre and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged at a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Polytunnels	over 12 years
Project and office equipment	over 3-15 years

f) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and estimated selling price.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less prepayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

GROW 4 GOOD SOUTH WEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

2. Income from charitable activities

	2021 Unrestricted £	2020 Unrestricted £
Grants		
Co-Op Local Causes	4,465	7,158
Greenergy /(2018-Other)	-	-
	<u>4,465</u>	<u>7,158</u>
Donations		
Mrs M Speller OBE (note 10)	42,000	42,000
Other	750	353
	<u>42,750</u>	<u>42,353</u>
	<u>47,215</u>	<u>49,511</u>

3. Analysis of expenditure on charitable activities

	2021 £	2020 £
(A) Operation of horticultural centre		
Direct horticultural costs	643	1,644
Salaries	39,135	38,100
Insurance	556	574
Repairs and renewals	687	613
Printing, postage and stationery	165	19
Volunteer expenses	200	955
Accountancy	600	600
Subscriptions	136	126
Sundry	441	234
Depreciation	1,852	1,618
Governance (B)	720	720
	<u>45,135</u>	<u>45,203</u>
(B) Governance		
Independent Examination	<u>720</u>	<u>720</u>

4. Net income/(expenditure) for the year

	2021 £	2020 £
This is stated after charging:		
Depreciation	1,852	1,618
Independent examination	720	720

GROW 4 GOOD SOUTH WEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

5. Employee emoluments

	2021 £	2020 £
Salary	37,997	37,020
National Insurance Contributions	-	-
Pension	1,138	1,080
	<u>39,135</u>	<u>38,100</u>
Average number of employees	<u>2</u>	<u>2</u>

There were no employees who received total employee benefits in excess of £60,000. The trustees did not receive any remuneration nor expenses.

6. Tangible fixed assets

	Polytunnels £	Equipment £	Total £
Cost			
Balance brought forward	11,130	15,426	26,556
Additions	-	2,356	2,356
Disposals	-	-	-
Balance carried forward	<u>11,130</u>	<u>17,782</u>	<u>28,912</u>
Depreciation			
Balance brought forward	5,420	9,070	14,490
Charge for year	681	1,171	1,852
Disposals	-	-	-
Balance carried forward	<u>6,101</u>	<u>10,241</u>	<u>16,342</u>
Net book value			
As at 31 July 2021	<u>5,029</u>	<u>7,541</u>	<u>12,570</u>
As at 31 July 2020	<u>5,710</u>	<u>6,356</u>	<u>12,066</u>

7. Debtors

	2021 £	2020 £
Gift aid	8,406	8,400
Prepayments and other	367	408
	<u>8,773</u>	<u>8,808</u>

8. Creditors

	2021 £	2020 £
Taxation and social security	502	806
Accruals	720	720
	<u>1,222</u>	<u>1,526</u>

GROW 4 GOOD SOUTH WEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

9. Operating leases

The company is currently re-negotiating a new agreement with Dartmoor Zoological Society to have a licence to operate on designated land at Dartmoor Zoological Park, Sparkwell, Devon.

The current rate is £10 per annum at Dartmoor Zoological Park, Sparkwell, Devon.

10. Related party transactions

Marcelle Speller, a trustee, donated £42,000 (after gift aid) to the charity in the year and continues to donate to the charity.

11. Statement of funds

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted fund	<u>55,816</u>	<u>47,479</u>	<u>45,135</u>	<u>58,160</u>

12. Analysis of net assets between funds

	2021 General £	2020 General £
Fixed assets	12,570	12,066
Current assets	<u>45,590</u>	<u>43,750</u>
	<u>58,160</u>	<u>55,816</u>

13. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 242 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.