

GROW 4 GOOD SOUTH WEST LTD
(Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

For the year ended 31 July 2023

Registered company number 07709431
Registered charity number 1146486

GROW 4 GOOD SOUTH WEST LTD

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

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GROW 4 GOOD SOUTH WEST LTD

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 2023. 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 Ltd – 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 Ltd is a registered Charity (Registration No. 1146486).

1.2 Addresses

Registered Office and Headquarters:	c/o Dartmouth Zoological Park Sparkwell Plymouth Devon PL7 5DG
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Project Base:	Dartmoor Zoological Park Sparkwell Plymouth Devon PL7 5DG
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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
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Accountant:	J M Turns & Co. 50 Plover Rise Ivybridge Devon PL21 9DA
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Bankers:	Co-operative Bank Plc. 1 Balloon Street Manchester M60 4EP
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GROW 4 GOOD SOUTH WEST LTD

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2. Structure, Governance and Management

2.1 Governance

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

The Board delegate the day to day running of the Charity to the Head Gardener, Tracey Bunyard.

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).

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TRUSTEES' ANNUAL REPORT

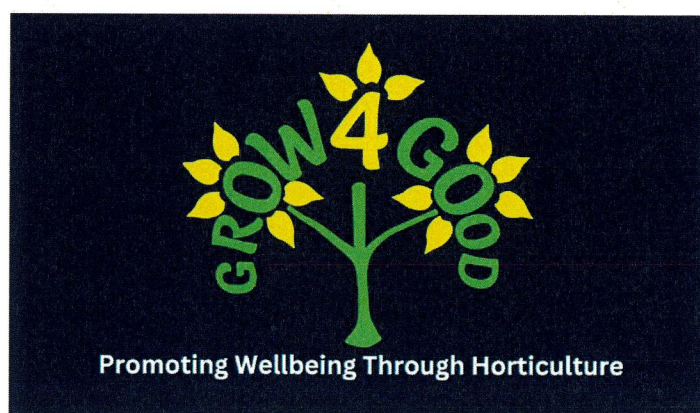
4. Achievements and Performance

4.1 Main Achievements 2022-23

- Grow 4 Good SW Ltd has continued to consolidate its work with adults who are at risk of social isolation, mainly due to mental health issues, and this work is done primarily through horticulture at a community gardening project based within the grounds of Dartmoor Zoo in Devon. Some volunteers have been attending for several years, while others have gone on to find employment. Volunteers comment that they like the welcoming and friendly approach and feel they are in a 'safe' and non-judgemental environment learning and experiencing new opportunities.
- The project has also continued to maintain links with a range of agencies that it has worked with over the years and who refer volunteers to the project, whilst also seeking to work with new agencies.

4.2 Corporate and strategic matters

- Trustee meetings are usually held quarterly, 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 whilst also identifying 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.
- Management accounts are produced 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.
- In December 2022 the Project Manager, Dave Sharp, who was responsible for setting the project up, retired after 12 years of service. Tracey Bunyard took over as project manager in January 2023, following 6 years as project coordinator at Grow 4 Good, and the project recruited a new Project Coordinator in January 2023.
- Since January 2023 the project has rebranded its logo, and marketing literature, with new business cards, leaflets and staff uniform.



- Trustees 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 2022-2023 the project had five appointed trustees.
- All reporting requirements were met during 2022-2023.

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4.3 Funding and partnerships

- Our work with Dartmoor Zoological Society (DZS), also a charity, continues to flourish with ongoing works/upkeep of the zoo grounds, and the selling of organic mixed leaf salad bags to the zoo restaurant. In addition, during the growing season we now sell organic salad and vegetables to zoo staff/volunteers on a weekly basis together with young organic vegetable/flowering plants.
- Grow 4 Good staff also attended one of the Dartmoor Zoo Business Network Meetings with other local businesses and as a result one of the businesses chose to support us during Mental Health Awareness week 2023 via their inhouse fundraising.
- The project continued trading seasonal organic produce to a local café, selling mixed leaf salad bags, herbs and tomatoes.
- From March 2023 to July 31st 2023 the project attended a local farmers market each month, where volunteers also came along to help sell produce and to promote the project.



All set up and ready for the farmer's market

- Grow 4 Good SW Ltd has continued to work with several agencies during 2022-2023 including local city councillors, the local library and Co-op store to help host a "Time to Talk Day", Hamoaze House on a mental health awareness day, and a local community project looking at ways in which the two agencies can work together. All of this work is crucial to raising the awareness of the work Grow 4 Good does and the new Project Manager and Coordinator have attended several events from January to July 2023 to further promote the project to a wider audience.
- Grow 4 Good has continued working with local Cooperative stores, attending a presentation of the local Community Fund, and putting forward another funding bid for the Co-op local Causes community fund. The project also hosted a corporate day for the Co-op senior management team, where participants worked out in the zoo grounds. We received very good feedback from the group, and hope to host more corporate groups in 2023-2024.



Co-op senior management team getting 'stuck in' helping clearing in the tiger enclosure

- We continue to work with a LANTRA assessor, who rents our site to run brush-cutter and chainsaw courses, while also running courses for our volunteers and staff.

4.4 Volunteers (including referred volunteers)

- Volunteers at the project consist of adults who face social isolation and are either referred by an agency or they self-refer. We also have adults who are retired or have spare time and who enjoy attending the project and giving something back to their local community. Also, three of our trustees attend the project regularly to help support volunteers, strengthening our commitment of inclusion and a non-hierarchical ethos.
- In 2022-2023 the project had four potential volunteer visits and all started volunteering at the project during this time period.
- In a typical week the total number of volunteers involved at the project on any given day was usually 8 with the total number of volunteers attending the project during 2022-2023 standing at 18, which included one occasional volunteer who had work commitments.
- Volunteers ages range from 28 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 of being part of a working team together with learning new skills in horticulture.



Volunteers working together to build new raised beds

- 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, 2000 hours and an incredible 3000 hours. In 2022-2023 we handed out 3 certificates with one individual certificate being awarded for 500 hours volunteering at the project, one for 2000 hours and one for 3000 hours. We are fortunate to have a number of volunteers who are able to continue to commit to the project for such a long period of time.

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Framed certificate for 2000 hours!

- Total volunteer hours for 2022-2023 were up by nearly 300 hours on the previous year to 2242.25 hours compared to 1954.0 hours in 2021-2022.
- As in previous years we continue to celebrate individual volunteer birthdays with cards (made by the project coordinator and personalised to each individual) and cake and all volunteers at the project seem to really appreciate this!

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- Since January 2023 volunteers who have completed more than 100 hours are now presented with a Grow 4 Good T-Shirt.



Taking time out while sporting new T-shirts



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- Volunteer social events continue to remain an important part of the Grow 4 Good calendar as a way of showing our appreciation for all their hard work and commitment to the project. During 2022-2023 staff and volunteers went to a local restaurant for a Christmas meal which was paid for by the charity, and we hosted a cream tea afternoon.
- Also, in December the project offered volunteers a workshop on wreath making and so volunteers made Christmas wreaths to take home.



One volunteer looking very proud of his Christmas wreath

- Where volunteers are absent during periods of ill health the project remains in contact with the volunteer either by phone, email or newsletters. Volunteers have cited that they really appreciated having some contact, and being kept in the loop of everything going on during their time of absence.

4.5 Onsite works and in zoo grounds

- Volunteers continue to actively 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. During 2022-2023 more raised beds have been built by the volunteers allowing for a bigger growing area, a massive tidy and sort out of the site recycling many items in new and imaginative ways.
- Following on from last year the project was again able to trade salad bags with the zoo restaurant.
- The number of hours spent working in the zoo grounds during 2022/2023 was 562.25 which is slightly lower than the same time in the previous year due to redevelopments on the Grow 4 Good plot. All the work completed within the zoo grounds continues to be highly valued by the zoo team, and also the general public. During this period volunteers at Grow 4 Good have continued to work in the zoo grounds clearing, maintaining and improving areas generally, for example, working inside some animal enclosures, clearing growth in stand-off areas, maintaining shrubs and borders around the zoo.
- The project also worked on a significant project for the zoo; the clearing and planting up of an enclosure designated for a new leopard. The Grow 4 Good team worked hard completely transforming the area and planting a range of semi mature trees.



Volunteers getting ready to plant trees in the new Leopard enclosure

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- 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. We also have a web page via Local Giving.

5. Financial Review

Total income for the year was £43,858 and expenditure £53,061 giving a net expenditure of £9,203.

Repairs were £2,172 and included £1,308 for tree surgery.

The charity unrestricted funds are £41,278 at the year end and of this £9,615 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: 28 February 2024

GROW 4 GOOD SOUTH WEST LTD

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2023 which are set out on pages 13 to 19.

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
ICAEW
FCA, Bsc(Econ) Hons, DChA

Date: 28 February 2024

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

GROW 4 GOOD SOUTH WEST LTD

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account) FOR THE YEAR TO 31 JULY 2023

	Notes	2023 Unrestricted £	2022 Total £
Income			
Donations and legacies	2	42,773	45,132
Charitable activities			
Sale of produce/resources		1,085	895
Total income		<u>43,858</u>	<u>46,027</u>
Expenditure			
Charitable activities			
Operation of horticultural centre	3	53,061	53,706
Total expenditure		<u>53,061</u>	<u>53,706</u>
Net income/(expenditure) and net movement in funds for the year	4	(9,203)	(7,679)
Reconciliation of funds			
Funds brought forward		50,481	58,160
Total funds carried forward	11	<u>41,278</u>	<u>50,481</u>

All income and expenditure derives from continuing activities.

The notes on pages 15 to 19 form part of these accounts.

GROW 4 GOOD SOUTH WEST LTD

BALANCE SHEET AT 31 JULY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	<u>9,615</u>	<u>11,692</u>
Current assets			
Stocks		825	825
Debtors	7	6,722	8,044
Cash at bank and in hand		<u>25,332</u>	<u>31,119</u>
		<u>32,879</u>	<u>39,988</u>
Liabilities			
Creditors falling due within one year	8	<u>1,216</u>	<u>1,199</u>
Net current assets		31,663	38,789
Net assets		<u>41,278</u>	<u>50,481</u>
The funds of the charity:			
Unrestricted income fund	11	<u>41,278</u>	<u>50,481</u>

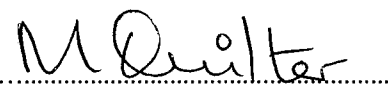
For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 28 February 2024 and were signed on their behalf by:


.....
M Quilter
Trustee

Grow 4 Good South West Ltd Company Registration No. 07709431

The notes on pages 15 to 19 form part of these accounts.

GROW 4 GOOD SOUTH WEST LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. Summary of significant accounting policies

a) General information and basis of preparation

Grow 4 Good South West Ltd 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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

2. Income from charitable activities

	2023 Unrestricted £	2022 Unrestricted £
Grants		
Co-Op Local Causes	-	2,811
Magic Little Grants	500	-
PCC Local Community Fund	100	-
	<u>600</u>	<u>2,811</u>
Donations		
Mrs M Speller OBE (note 10)	42,000	42,000
Other	173	321
	<u>42,173</u>	<u>42,321</u>
	<u>42,773</u>	<u>45,132</u>

3. Analysis of expenditure on charitable activities

	2023 £	2022 £
(A) Operation of horticultural centre		
Direct horticultural costs	1,923	2,619
Salaries	43,034	41,945
Insurance	588	562
Repairs and renewals	2,172	4,443
Printing, postage and stationery	450	27
Volunteer expenses	406	225
Accountancy	600	600
Subscriptions	113	96
Sundry	978	568
Depreciation	2,077	1,901
Governance (B)	720	720
	<u>53,061</u>	<u>53,706</u>
(B) Governance		
Independent Examination	<u>720</u>	<u>720</u>

4. Net income/(expenditure) for the year

	2023 £	2022 £
This is stated after charging:		
Depreciation	2,077	1,901
Independent examination	720	720

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

5. Employee emoluments

	2023 £	2022 £
Salary	41,780	40,723
National Insurance Contributions	-	-
Pension	1,254	1,222
	<u>43,034</u>	<u>41,945</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 or expenses.

6. Tangible fixed assets

	Polytunnels £	Equipment £	Total £
Cost			
Balance brought forward	11,130	18,305	29,435
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	<u>11,130</u>	<u>18,305</u>	<u>29,435</u>
Depreciation			
Balance brought forward	6,782	10,961	17,743
Charge for year	681	1,396	2,077
Disposals	-	-	-
Balance carried forward	<u>7,463</u>	<u>12,357</u>	<u>19,820</u>
Net book value			
As at 31 July 2023	<u>3,667</u>	<u>5,948</u>	<u>9,615</u>
As at 31 July 2022	<u>4,348</u>	<u>7,344</u>	<u>11,692</u>

7. Debtors

	2023 £	2022 £
Gift aid	6,300	7,718
Prepayments and other	422	326
	<u>6,722</u>	<u>8,044</u>

8. Creditors

	2023 £	2022 £
Taxation and social security	496	479
Accruals	720	720
	<u>1,216</u>	<u>1,199</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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	50,481	43,858	53,061	41,278

12. Analysis of net assets between funds

	2023 General £	2022 General £
Fixed assets	9,615	11,692
Current assets	31,663	38,789
	<u>41,278</u>	<u>50,481</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.