

Registered number: 08755152
Charity number: 1158795

GROW COOK LEARN
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



GROW COOK LEARN
(A company limited by guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Isabelle Carter Peter Carty Richard Coleman, Vice Chair from 30 January 2025 (appointed 28 November 2024) Charles Edwards, Chair to 28 November 2024 (resigned 28 November 2024) Helen Fairweather Clare Featherstone, Chair from 28 November 2024 (appointed 8 August 2024) Lauren Hough (appointed 28 November 2024) Steve Kelby (appointed 8 August 2024) Laura Perratt Philip Sams (resigned 27 March 2025) David Warren
Company registered number	08755152
Charity registered number	1158795
Registered office	Shropshire Hills Discovery Centre School Road Craven Arms Shropshire SY7 9RS
Centre Manager	Grant Wilson
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

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CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The chair presents her statement for the year.

In November 2024, I was elected Chair of the Grow Cook Learn Board of Trustees as the organisation moves into a development phase for the Discovery Centre, following its acquisition in 2023. During the AGM, Members were invited to share their perspectives on the strengths and areas for improvement at the site. Their feedback informed the direction of a new Strategy, which the Trustees drafted at the start of 2025.

The Strategy sets out our Mission, Vision and Strategic Aims for the next five years:

Our mission- The Shropshire Hills Discovery Centre is the gateway to the Shropshire Hills.

Our mission is to invite you on a journey of discovery into the special landscape of The Shropshire Hills, to experience its rich heritage, promote regeneration, develop the local economy, engage in its beauty and ensure its future for generations to come.

Our vision- In five years, the Shropshire Hills Discovery Centre will be a thriving hub, connecting people to the rich heritage, landscapes, food, and wildlife of the Shropshire Hills.

It will inspire people of all backgrounds, abilities and generations to discover, learn about, and protect the area's natural and cultural heritage, while championing a more sustainable future.

By supporting local businesses and attracting visitors near and far, it will boost the local economy, promote regeneration and foster pride in this unique and special place.

Our strategic aims- Several strategic aims have emerged as instrumental to the successful development of the Shropshire Hills Discovery Centre. Their implementation will be phased over the next five years.

- Increase learning and understanding of natural and cultural heritage for all
- Encourage involvement in climate adaptation and nature recovery
- Transform the visitor offer
- Foster community pride
- Operate as a vibrant, viable and welcoming organisation.

Achieving successful implementation of the strategy will necessitate enhanced collaboration with partners. The Trustees have collectively engaged in discussions with both existing and potential partners, including Shropshire Climate Action, the Shropshire Hills National Landscape Team, and Working Together Ludlow.

By the conclusion of the 2024/25 financial year, we had accomplished the following:

- Completion of a draft strategy, prepared for distribution to partners and Members.
- Six consecutive years of operating within the training income generated by the Discovery Centre, with no additional subsidy required.
- Consistently strong performance from our dedicated staff team, led with expertise by Centre Manager Grant Wilson.
- An engaged group of volunteers contributing to biodiversity and access enhancements, and providing valuable support across education sessions, events, administration, maintenance, and front-of-house operations.
- Implementation of a successful programme of school visits, events, and activities.
- Continued development of the well-regarded café and retail offering.
- Continued improvements to Onny Meadows.
- An expanding membership base, with over 450 Members currently supporting the Centre.
- Recorded over 100,000 visits to the Centre.

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CHAIR'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

I would like to thank the staff, volunteers, Members and visitors to the Centre, and I look forward to helping deliver the planned developments over the next 5 years that will further enhance the enjoyment and experience for everyone involved.

Clare

Clare Featherstone, Chair of Grow Cook Learn.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Articles of Association define the Objects of Grow Cook Learn as the promotion for the public benefit of urban or rural regeneration in the Area of Benefit by all or any of the following means:

- The protection or conservation of the environment;
- The advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience;
- The creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
- The maintenance, improvement or provision of public amenities;
- The provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities.
- Such other means as may from time to time be determined subject to the prior written consent of the Charity Commission for England and Wales.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

b. Main activities undertaken to further the Charitable Company's purposes for the public benefit

Pursuing its Objects and mission, the main activity of Grow Cook Learn continued to be the operation of the iconic Shropshire Hills Discovery Centre in Craven Arms as an education and training centre for food related skills, as a visitor attraction linking food, landscape, wildlife and history in the Shropshire Hills and as a leisure resource for visitors and local residents.

Specifically, the main activities of Grow Cook Learn in 2024/25 were:

1. Running the cafe
2. Running the shop and art gallery
3. Maintaining the exhibition
4. Providing school visits
5. Running a programme of events
6. Recruiting and keeping Members.
7. Maintaining and improving the meadows

Achievements and performance

a. Manager's Report

Introduction



This period signalled a period of renewal- our new tenure arrangements have provided space for some new, more strategic thinking and our new chair, Clare Featherstone, has brought in a wealth of fresh ideas to help re-shape the Centre and grounds. There was renewed focus too on generating non-trading income through grants, partnerships, legacies and donations with varying degrees of success. It was important that, despite this new way of working, the main task was to continue to operate the Centre and grounds as a vibrant visitor attraction and ensuring our charitable aims were met.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

It is heartening to see that the year ended with a small trading surplus, a healthy bank balance, our membership growing and our staff team well motivated and intact. All essential building blocks for sustained growth.

After 10 years as a trustee, and nine as Chair, we bade a fond farewell to Charles Edwards, whose vision, business acumen, erudition and networking ability helped Grow Cook Learn to come as far as it has. Charles has been a great ambassador for the charity and for the Discovery Centre and we thank him for his many years of dedicated service. We also welcomed in Clare Featherstone as Chair and Richard Coleman as Vice-Chair and their combined experience, enthusiasm and drive meant the transition went ahead smoothly and a new 5-year strategy now informs our direction of travel in the new era.

There is pride in the fact that the Centre continues to offer much needed employment, with over 20 staff on the payroll in a variety of roles and our volunteering and work experience programmes offer training, support and the chance for people from all walks of life to socialise and learn new skills.

Finance



The headline is that Grow Cook Learn completed the year with a trading surplus of £3K.

We are increasingly confident in our ability to cover our operating costs with our trading income (this is the seventh successive year we have done so). In light of this, decisions were taken to make a considerable investment (£20K in total) in refurbishing the café area and counter rather than focus on maximising our trading surplus.

Decisions as to when and how much to invest are informed by our monthly management accounts, but the general feeling now is that the Centre would benefit from ongoing investment and whenever it is felt sensible to do so, with any surplus used to accelerate improvements to the building.

As the chart shows, total sales were over £706K (net of VAT), our best trading year to date and the café continues to be our biggest income stream but in recent years, retail and events have begun to contribute more significantly to our sales and bottom-line figures.

Of note this year is steady increase in small donations, mainly as a result of the new website allowing online donations for car park.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

The exhibition, despite a lack of investment, continues to attract and excite many visitors and although total sales are relatively small, there is very little cost or staff time associated with it and attendance numbers remain stable, providing a useful and reliable income stream.

To have completed the year in the black whilst carrying out so much improvement work is testament to our increased financial resilience and is down to the hard work of the whole Discovery Centre team in maximising income generation and controlling costs effectively.

Membership



Our membership scheme saw continued, sustained growth during this period, with the number of memberships increasing from 400 to over 450.

Although we give back far more in members discounts than the scheme generates, its real success lies in building a vibrant and supportive community of regular visitors to the Centre, which upholds our charitable mission. The scheme stimulates repeat visits, and our members contribute nearly 20% of our total income.

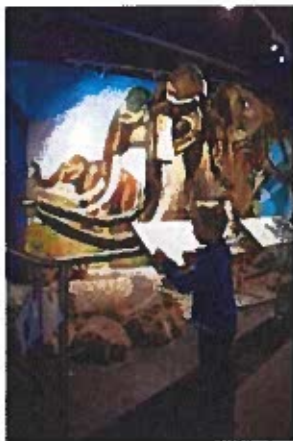
Membership has been one of our ongoing success stories of recent years and we continue to work hard to engage with our members via the monthly "Tusker Times" newsletter and our members are encouraged to take an ever more active part in Centre life through volunteering and participating in our events and workshops.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Education.



Education is the beating heart of our operation and continues to delight our young audience. Please note that education analysis is done over calendar years rather than financial years, so this data relates to the year 2024. Schools Programme

Education Manager, Stephanie Bellows' schools programme was very well attended, and in this period, there were 115 school sessions from 70 different schools, teaching over 3700 children.

As the graph shows, years 3 and 4 remain our most popular audience, accounting for 53% of pupils. Our focus as ever is on primary aged pupils.

Family activities

Throughout the school holidays, we put on a family activity aimed at three- to eleven-year-olds. Across the half-terms, Easter, Summer and Christmas holidays, we offered over 40 sessions including Wild Homes, Stone Age Hunters and Winnie the Pooh. These sessions continued to be very popular, with nearly every session fully booked and just over 700 children participated in the sessions over the year. The new online booking process has been well received and saves a lot of staff time

Holiday Activities and Food (HAF) programme

We continued to develop our HAF programme this year, offering a total of 28 sessions through the Easter, summer and Christmas holidays. Funded through a Shropshire Council grant which covered salaries, food and materials, the programme is aimed at those children eligible for free school meals and ensures children receive a nutritious meal, some educational activity and the chance to exercise and socialise.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Volunteering.



Volunteering had another successful year with our volunteers coming to us for a variety of reasons- some like to learn new skills, other to gain confidence and work experience, some like to give something back to their community and others enjoy the social side of volunteering. We continue to develop and grow our volunteering programmes and help our volunteers to achieve their personal goals.

The Onny Meadows Group continued, under Ian Cheeseborough's supervision, to take on a huge amount of landscape and nature recovery work in the meadows. We also saw a growing number of volunteers carrying out diverse roles in retail, office admin, catering and even upgrading our heating system! We would like to thank all our wonderful volunteers for the huge contribution they make to the Centre.

We also liaised with social prescribers to provide volunteering tailored to people in long-term unemployment or those living with low level mental health issues.

We take pride in supporting younger volunteers on their journeys too and this year we took on two work experience students from Ludlow and Church Stretton schools, as well as three Duke of Edinburgh students who undertook their volunteering placements with us.

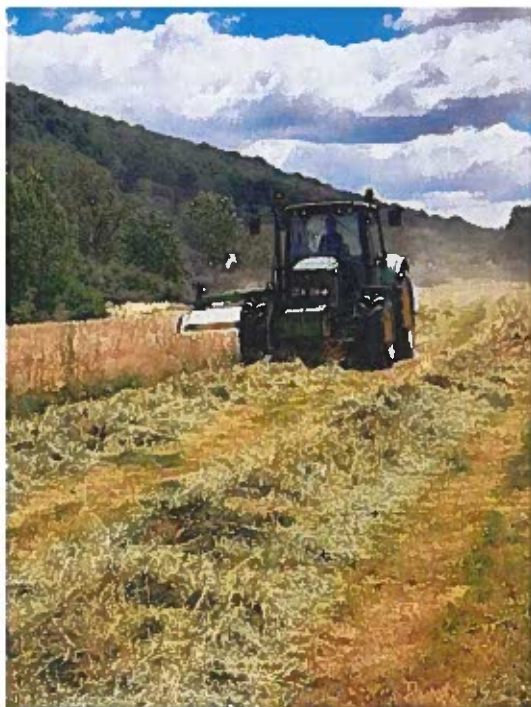
Volunteering is a great way to meet new people, give something back to your community and to learn new skills and gain confidence and we know our volunteers get a great deal from working alongside the staff team. We work hard to ensure our volunteers have a fulfilling experience with us and as a special thank you this year, the volunteers enjoyed a celebration Christmas lunch at the Centre.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Onny Meadows.



Under the stewardship of our Meadows Ranger, Ian Cheesborough, we continued to engage in a programme of nature recovery work in the Onny Meadows.

As laid out in the Meadows Management Plan, the work focusses on providing free, unlimited public access to a range of well managed habitats: species-rich meadow, coppice woodland, hedgerow, pond, orchard and riverbank.

The Onny Meadows Group continues to thrive and the output from this committed group of volunteers enabled Ian to deliver on his key targets with the following key tasks being completed.

- **Annual hay cut, with the arisings removed to help lower soil fertility.**
- **Completion of the task to plant 800 metres of new hedgerow**
- **Coppicing another coup of woodland**
- **Pruning, mulching and generally looking after our c.70 orchard trees (apples, pears, plums, quince and medlar)**
- **Invasive species control- removing Himalayan Balsam, Ragwort and Dock from certain areas of the meadow.**

The meadows now form an important part of our visitor offer, complementing the other facilities at the Centre and providing much needed fresh air, opportunity for exercise and the chance to commune with nature- all things we are being deprived of and which we all need much more of.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

There are challenges- financial restraints mean work needs to be prioritised and there is much more we would like to do. Dog muck continues to blight the grounds despite ongoing campaigns to eradicate it, and Ash Dieback disease is decimating our ash trees including the beloved Meadows Giant which succumbed last winter and had to be reduced to a 6-metre monolith on safety grounds. Invasive species such as Himalayan Balsam and New Zealand Pondweed (*Crassula Helmsii*) remain a concern, and much time is invested in their control

Flooding is an increasingly common and destructive threat, with the rains from storm Ashley in November 2024 causing the River Onny to rise to its highest ever level and causing extensive flood damage to our newly created paths and bridge.

All these challenges divert limited staff time and resources from more important and constructive work so it's important we think carefully about flooding when introducing new infrastructure into the area.

The focus of our management strategy continues to be on promoting public access and creating and maintaining a wide variety of habitats for wildlife. Fundamental to this is our ongoing work to improve our hay meadows and woodlands which form the base of a food pyramid, supporting a rich and diverse array of wildlife.

Events.



Yet again, our events programme was a very successful part of our operation, generating record sales of over £49K. The programme was dominated by our two big fundraising events- the SW80K walking festival and our famous Bonfire and Fireworks display.

The year began, as it always does, with the SW80K which, following one of the wettest winters on record, was a soggy affair yet again but incredibly our runners and walkers (most of them at least) seemed to enjoy their trawl through the knee-deep mud. Although there was no sponsor on board and the weather caused some additional costs, the event performed well and generated a considerable contribution to the charity's coffers.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

The weather was somewhat kinder for our bonfire; indeed it remained dry and calm in the lead up to the event and on the night. The marketing of the event was a big success, and with Euro Quality Lambs and Homsey Steel joining us as sponsorship partners, the huge cost of the fireworks was offset by their financial contribution. Ticket sales were the best ever, with over 2500 people coming together to enjoy the show and the event was a great success.

On top of this, we ran myriad smaller events and courses including bird, butterfly, dragonfly and bee workshops, a series of summer car boot sales, Apple Day, lamb suppers, Frost Fair, Breakfast with Santa, Wild About Wings, pruning course, and wild garlic pesto workshops!

Our events continue to generate much interest and are an increasingly important part of our offer.

Looking Ahead



Our trustees, management and staff team remain resilient and committed to meet the challenges we face, and we remain a viable, stable and focussed organisation. Sometimes the task ahead seems huge, and we always want to do more than our tiny budgets and minimal staff structure allow, but the passion remains and we relish the chance to exploit the opportunities provided by our new status as freeholders. The 5-year strategy document is an important first step in shaping how the Centre will look, how the visitor offer will be improved and most importantly, how we will continue to be a thriving educational charity which engenders a sense of pride throughout the local area.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Since developing our strategy, the projects which have been prioritised to flow from that document are as follows:

- To create a step-change improvement to our visitor offer
- To ensure the Centre being carbon neutral by 2025
- To continuously improve our accessibility, and install a "Changing Places" specification toilet
- To tell our stories better and to fresh audiences- this involves refreshing our exhibition, reviewing our signage to create a more holistic feel to our core messaging and refurbishing the relaxation area so that the Centre and meadows look and feel more integrated.

I would like to thank our trustees, staff, volunteers, supporters and members for continuing to believe in what we are doing and for the support and inspiration they provide. Here's to the future!

Grant Wilson, September 2025

Financial review

a. Going concern

Total sales were over £706K (net of VAT) for the financial year ending 31st March 2025, our best trading year to date, and total net assets were £196,797.

Because of this, and another year when our operational income continued to cover our operational costs, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The free reserves figure is the unrestricted funds less any unrestricted fixed assets and represents the funds available for use by the Charity. The free reserves at year end were at £65,721 (2024: £43,091). This would cover 1 month of unrestricted expenses less depreciation. We aim to have free reserves of 1 month of the previous full year's unrestricted expenses less depreciation. In the long term the Charity aims to build reserves to 2 months of the previous year's unrestricted expenses less depreciation to allow for an increase in the provision for winding down costs should this be necessary. We will maintain a bi-monthly estimate of free reserves to help ensure we remain on track to finish the year with sufficient reserves and to give trustees the ability to take the level of reserves into account when making investment decisions.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

a. Constitution

Grow Cook Learn is constituted under its Articles of Association, dated 30 October 2013 and is a registered charity, number 1158795. It is registered as incorporated in England and Wales..

Members will be asked to approve an amended set of Articles of Association at the 2025 AGM. The changes are limited to procedural and editorial amendments to reflect the change in ownership of the centre.

b. Methods of appointment or election of Trustees

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The charity has a Trustee appointment policy. This policy sets out how Grow Cook Learn appoints, inducts, and reappoints trustees. It ensures compliance with:

- The Charities Act 2011
- The charity's governing document
- Guidance from the Charity Commission for England and Wales

Our aim is to maintain an effective and diverse board that can carry out the charity's purposes for the public benefit.

Prospective Trustees are made aware of the aims and activities of the Charity before their appointment.

Where specific duties are required of the Trustees, the Charity looks to appoint people with the appropriate skills and experience.

c. Policies adopted for the induction and training of Trustees

Specific roles and areas of engagement are agreed for each trustee

d. Organisational structure and decision making policies

The Trustees practice their due diligence by seeking assurances from fellow Trustees Managers and staff that the organisation is being operated effectively, at and outside Board Meetings. Records are kept of these meetings and of decisions made.

e. Financial risk management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular, those related to the operations and finances of the charitable company and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The 5-year plan for the charity for 2023 to 2028, incorporates a Risk Register.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Clare Featherstone
(Chair of Trustees)

Date: 10/10/25

GROW COOK LEARN
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of Grow Cook Learn ('the Charitable Company')

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charitable Company (and 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 Charitable 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 the Charitable Company's accounts 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.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's statement

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charitable 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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

T Lunt

BA FCCA MTPI

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

GROW COOK LEARN
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	31,956	24,588	56,544	87,128
Charitable activities	4	-	690,701	690,701	636,786
Total income		31,956	715,289	747,245	723,914
Expenditure on:					
Charitable activities	5	28,592	700,686	729,278	701,005
Total expenditure		28,592	700,686	729,278	701,005
Net income		3,364	14,603	17,967	22,909
Transfers between funds	14	955	(955)	-	-
Net movement in funds		4,319	13,648	17,967	22,909
Reconciliation of funds:					
Total funds brought forward		96,787	82,043	178,830	155,921
Net movement in funds		4,319	13,648	17,967	22,909
Total funds carried forward		101,106	95,691	196,797	178,830

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 38 form part of these financial statements.

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REGISTERED NUMBER: 08755152

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	14	101,106	96,787
Unrestricted funds	14	95,691	82,043
Total funds		196,797	178,830

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Clare Featherstone
(Chair of Trustees)

Date: 10/10/25

The notes on pages 22 to 38 form part of these financial statements.

GROW COOK LEARN
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REGISTERED NUMBER: 08755152

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	89,970	88,952
		<u>89,970</u>	<u>88,952</u>
Current assets			
Stocks	11	51,129	49,819
Debtors	12	9,447	13,744
Cash at bank and in hand		126,845	100,853
		<u>187,421</u>	<u>164,416</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(80,594)	(74,538)
		<u>106,827</u>	<u>89,878</u>
Net current assets			
		<u>196,797</u>	<u>178,830</u>
Total assets less current liabilities			
		<u>196,797</u>	<u>178,830</u>
Total net assets		<u>196,797</u>	<u>178,830</u>

GROW COOK LEARN
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	44,204	26,248
Cash flows from investing activities		
Purchase of tangible fixed assets	(18,212)	(27,483)
Net cash used in investing activities	(18,212)	(27,483)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	25,992	(1,235)
Cash and cash equivalents at the beginning of the year	100,853	102,088
Cash and cash equivalents at the end of the year	126,845	100,853

The notes on pages 22 to 38 form part of these financial statements

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

Grow, Cook Learn is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Grow Cook Learn meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

GROW COOK LEARN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25%
Office equipment	-	25%

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.6 Revaluation of tangible fixed assets

The freehold property is carried at fair value to the charity at the date of revaluation. Revaluations are undertaken with sufficient regularity to ensure the carrying amount does not differ materially from that which would be determined using fair value at the reporting date.

Fair values are determined from market based evidence normally undertaken by professional qualified valuers.

Revaluation gains and losses are recognised in other comprehensive income unless losses exceed the previously recognised gains or reflect a clear consumption of economic benefits, in which case the excess losses are recognised in profit or loss.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Charitable Company 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 amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

GROW COOK LEARN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.13 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

GROW COOK LEARN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activity 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	334,277	334,277	311,043
Discovery activities	461	461	324
Marketing and exhibits	39,186	39,186	38,581
Gallery costs	4,764	4,764	4,235
School visits	437	437	399
Repairs, renewals, maintenance of outdoors	21,569	21,569	40,191
Food and drink	107,562	107,562	90,974
Exhibition costs	8	8	293
Books and maps	25,405	25,405	29,069
Other retail	54,638	54,638	60,906
	<u>588,307</u>	<u>588,307</u>	<u>576,015</u>
<i>Total 2024</i>	<u>576,015</u>	<u>576,015</u>	

GROW COOK LEARN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activity 2025 £	Total funds 2025 £	Total funds 2024 £
Depreciation	17,193	17,193	12,639
Staff training	582	582	854
Bank charges	10,405	10,405	8,469
Sundry expenses	330	330	837
Other employee costs	1,048	1,048	1,560
Cafe equipment rental	7,104	7,104	2,367
Rates	3,722	3,722	3,026
Heat and light	28,706	28,706	28,967
Cleaning and laundry	12,499	12,499	10,829
Printing, postage & stationery	3,408	3,408	3,553
Telephone and broadband	4,074	4,074	2,780
Legal and professional fees	2,152	2,152	3,442
Property maintenance	24,472	24,472	19,049
Insurance	3,574	3,574	3,278
HR, payroll & IT services	18,963	18,963	20,925
Governance costs	2,739	2,739	2,415
	<u>140,971</u>	<u>140,971</u>	<u>124,990</u>
<i>Total 2024</i>	<u>124,990</u>	<u>124,990</u>	

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts	<u>2,635</u>	<u>2,415</u>

GROW COOK LEARN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Staff costs

	2025	2024
	£	£
Wages and salaries	314,052	293,828
Social security costs	13,263	10,829
Contribution to defined contribution pension schemes	6,962	6,386
	334,277	311,043

The average number of persons employed by the Charitable Company during the year was as follows:

	2025	2024
	No.	No.
Employees	27	25

No employee received remuneration amounting to more than £60,000 in either year.

Total benefits paid to key management personnel were £44,953, (2024: £42,753) including gross wages, employer NI and pension contributions.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Tangible fixed assets

	Freehold property £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 April 2024	60,000	56,849	9,013	125,862
Additions	-	17,313	899	18,212
At 31 March 2025	<u>60,000</u>	<u>74,162</u>	<u>9,912</u>	<u>144,074</u>
Depreciation				
At 1 April 2024	-	29,472	7,439	36,911
Charge for the year	-	16,268	925	17,193
At 31 March 2025	<u>-</u>	<u>45,740</u>	<u>8,364</u>	<u>54,104</u>
Net book value				
At 31 March 2025	<u>60,000</u>	<u>28,422</u>	<u>1,548</u>	<u>89,970</u>
At 31 March 2024	<u>60,000</u>	<u>27,377</u>	<u>1,574</u>	<u>88,951</u>

The freehold property is held at it's fair value to the Charity. The property is valued at £370,000 but there is a charge against it for £250,000 and when sold the charity will also repay 50% of any additional proceeds. The unencumbered fair value to the Charity at current value is therefore £60,000.

11. Stocks

	2025 £	2024 £
Stock and consumables	<u>51,129</u>	<u>49,819</u>

GROW COOK LEARN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	5,524	6,637
Prepayments and accrued income	3,923	7,107
	<u>9,447</u>	<u>13,744</u>

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	15,500	29,643
Other taxation and social security	28,597	19,860
Accruals and deferred income	36,497	25,035
	<u>80,594</u>	<u>74,538</u>

	2025 £	2024 £
Deferred income at 1 April 2024	19,754	22,630
Resources deferred during the year	-	19,754
Amounts released from previous periods	-	(22,630)
	<u>19,754</u>	<u>19,754</u>

Deferred income relates to income received that is in relation to events being held the following year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
New servery	10,000	-	(10,000)	-	-
General funds					
General Funds	72,043	715,289	(690,686)	(955)	95,691
Total Unrestricted funds	82,043	715,289	(700,686)	(955)	95,691
Restricted funds					
Girls Group Income 16/17 project	5,406	-	(201)	-	5,205
Town Council grant	1,082	-	-	-	1,082
Caffyn Trust	2,871	-	(795)	-	2,076
Youth Volunteer Programme	4,742	-	-	-	4,742
Green Team Project	809	-	-	-	809
HAF Program	6,247	3,956	(5,099)	-	5,104
Community Cooking	795	-	-	-	795
Pond platform	2,634	-	-	-	2,634
National Lottery Community Fund	2,213	-	-	-	2,213
Soil's got Soul Project	9,988	3,000	(1,614)	-	11,374
Paths Fund	-	19,000	(19,955)	955	-
Conversations Art Project	-	1,000	(928)	-	72
Cookery Courses	-	5,000	-	-	5,000
Property fund	60,000	-	-	-	60,000
	96,787	31,956	(28,592)	955	101,106
Total of funds	178,830	747,245	(729,278)	-	196,797

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Designated Funds relate to a donation received that has been set aside for work on a new servery which is likely to take place next year.

Restricted funds are made up of the following:

- **LJC Girls Group** - a fortnightly activity club
- **Town Council fund** - money for the maintenance of the community garden.
- **Caffyn Trust** - for leaflet printing
- **Bonfire Night funds** - sponsorship money raised for the individual events
- **Youth Volunteer Programme, 'Green Team Project' and 'HAF Program'** - ongoing youth activities
- **Pond Development Grant** - for seasonal Pond clearance
- **Community Cooking** - funded courses for users of the local food bank
- **Pond Platform** - DEFRA funds called Access for All which encourages accessibility in the countryside.
- **National Lottery community fund** - towards refurbishment of the classroom
- **Wetland Scrape Project - Squelch** - funds provided by the Severn Trent Community Fund for the creation of a 400 square metre scrape, a bird hide, interpretation and accessible paths
- **Soils got Soul Project** - This project looks at regenerative horticulture, using soil as a carbon-sink and producing food in a way that enhances rather than damages the environment.
- **Property fund** - the fixed asset gifted to the Charity

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
New servery	-	-	-	10,000	10,000
General funds					
General Funds	70,924	670,120	(659,001)	(10,000)	72,043
Total Unrestricted funds	70,924	670,120	(659,001)	-	82,043
Restricted funds					
Girls Group Income 16/17 project	4,293	1,235	(122)	-	5,406
Town Council grant	1,082	-	-	-	1,082
Caffyn Trust	3,676	-	(805)	-	2,871
Bonfire night	-	1,250	(1,250)	-	-
Youth Volunteer Programme	4,742	-	-	-	4,742
Green Team Project	809	-	-	-	809
HAF Program	6,247	1,155	(1,155)	-	6,247
Pond development	1,140	-	(1,140)	-	-
Community Cooking	795	-	-	-	795
Pond platform	-	13,303	(10,669)	-	2,634
National Lottery Community Fund	2,213	-	-	-	2,213
Wetland Scrap Project - Squelch	-	26,851	(26,851)	-	-
Soil's got Soul Project	-	10,000	(12)	-	9,988
Property fund	60,000	-	-	-	60,000
	84,997	53,794	(42,004)	-	96,787

GROW COOK LEARN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Total of funds	155,921	723,914	(701,005)	-	178,830
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15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	60,000	29,970	89,970
Current assets	41,106	146,315	187,421
Creditors due within one year	-	(80,594)	(80,594)
Total	101,106	95,691	196,797

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	60,000	28,952	88,952
Current assets	36,787	127,629	164,416
Creditors due within one year	-	(74,538)	(74,538)
Total	96,787	82,043	178,830

GROW COOK LEARN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	17,967	22,909
Adjustments for:		
Depreciation charges	17,194	12,639
Increase in stocks	(1,310)	(13,647)
Decrease in debtors	4,297	6,488
Increase/(decrease) in creditors	6,056	(2,141)
Net cash provided by operating activities	44,204	26,248

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	126,845	100,853
Total cash and cash equivalents	126,845	100,853

18. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	100,853	25,992	126,845
	100,853	25,992	126,845

19. Contingent liabilities

There is a legal charge over the freehold property held. If the property is sold the charity would have to repay £250,000 plus 50% of the sale proceeds above £250,000. The property is currently included in fixed assets at its fair value, being the unencumbered value of £60,000. The current market value is £370,000.

GROW COOK LEARN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

20. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £6,386 (2023 £5,908). Contributions totalling £nil (2023 £nil) were payable to the fund at the balance sheet date.

21. Operating lease commitments

At 31 March 2025 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	4,070	950
Later than 1 year and not later than 5 years	10,907	1,717
	<u>14,977</u>	<u>2,667</u>

22. Related party transactions

The Charitable Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Company at 31 March 2025.