

GROWING WORKS

England & Wales · Charity number 1160003

Details

Status	Registered
Legal form	Charitable company
Company number	07832832
Registered	2015-01-19
Register	View on the Charity Commission register

Contact

Address	18 Lowergate Huddersfield HD3 4ER
Phone	07883907452
Email	info@growingworks.org.uk
Website	www.growingworks.org.uk

Activities

Objects: (A) TO PRESERVE, PROTECT AND PROMOTE GOOD HEALTH AMONGST THE COMMUNITY BY PROMOTING AND ENCOURAGING PUBLIC PARTICIPATION IN HEALTHY EXERCISE AND CREATIVE PHYSICAL ACTIVITY;(B) THE RELIEF OF THOSE IN NEED BECAUSE OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE, ESPECIALLY THROUGH THE PROVISION OF OUTDOOR THERAPEUTIC ACTIVITY FOR FAMILIES WITH COMPLEX NEEDS, PEOPLE IN ISOLATED AND VULNERABLE CIRCUMSTANCES, AND PEOPLE WITH MENTAL HEALTH ISSUES;(C) TO ADVANCE THE EDUCATION OF THE PUBLIC WITH REGARD TO THE NATURAL ENVIRONMENT AND THE SEASONS THROUGH GARDENING AND UTILISATION OF THE OUTDOOR ENVIRONMENT; AND IN PARTICULAR TO ADVANCE THE EDUCATION OF YOUNG PEOPLE AND CHILDREN, IN ORDER TO DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES SO THEY MAY BE ENABLED TO BETTER PARTICIPATE IN SOCIETY.

Activities: Growing Works vision is to nurture lives to empower vulnerable people to build resilience. We don't only grow vegetables, we grow people. We run outdoor therapeutic activities for children and adults, volunteers and other members of the community Activities include growing, cooking, eating, drinking, foraging, planting, crafting, bush craft, making and learning.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£123,728	£126,819	-	-
2024-03-31	£143,663	£150,951	-	-
2023-03-31	£142,370	£133,918	-	-
2022-03-31	£129,846	£110,196	-	-
2021-03-31	£85,738	£71,542	-	-

Trustees

Name	Role	Appointed
Richard Blackburn	Chair	2023-09-05
Kevin Christopher Evans		2022-05-12
Paula Chambers		2025-11-27
Vivien Jane Jebson		2026-03-07

Accounts



Growing Works

(A company limited by guarantee)

Trustees Annual Report and Financial Statements

From 1st April 2024 to 31st March 2025

Charity number: 1160003

Company number: 07832832



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Legal and Administrative Information

Charity name: Growing Works

Charity Registration Number: 1160003

Company Registration Number: 07832832

Registered Office: c/o The Mistel Northgate Honley Holmfirth HD9 6QL

Trustees

Richard Blackburn (Chair)	(appointed 21st October 2021)
Kevin Evans (Trustee)	(appointed 12th May 2022)
Gemma Fowler (Trustee)	(appointed 12th May 2022)
Sarah Shaw (Trustee)	(Resigned)

Principal staff

Kat Woolley (CEO)

Independent Examiner

Paul Cowham FCA Withington Works Withington Baths 30 Burton Road
Manchester, M20 3EB

Bankers

Co-operative Bank 39 Market Street Huddersfield HD12HL

Trustees' Annual Report

The trustees, who are also directors for the purposes of company law, present their annual report together with the unaudited financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice 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).

Purpose and Aims

Our charity's purposes as set out in the Charitable Objectives contained in the Articles of Association are:

- to preserve, protect and promote good health amongst the community by promoting and encouraging public participation in healthy exercise and creative physical activity.
- the relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage, especially through the provision of outdoor therapeutic activity for families with complex needs, people in isolated and vulnerable circumstances, and people with poor mental health.
- to advance the education of the public with regards to the natural environment and the seasons through gardening and utilisation of the outdoor environment; and in particular to advance the education of young people and children, in order to develop their skills, capacities and capabilities so they may be enabled to better participate in society.

The aims of our charity are to nurture healthy lives outdoors using the values of empowering people by connecting to the natural world, creating inclusive and supportive communities and improving health and happiness. We enable families and vulnerable adults who face challenges to be part of a supportive community of peers who help each other to overcome their barriers. We use the 'power of doing' in the outdoor environment and connection to nature to make social networks accessible to all.

Ensuring our work delivers our aims

We review our aims and objectives, looking at what has been achieved and the outcomes of our work in the previous 12 months. We look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated

purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning future activities.

The focus of our work

Our main objectives for the year continued to be nurturing healthy lives outdoors and empowering vulnerable people to build resilience by establishing supportive communities and using the natural environment. The strategies we used to meet these objectives included the continuation of our long-term projects:

- Continuing to provide a range of services which are relevant to our participants needs and in keeping with our Charitable Objectives.
- Focusing on providing a person-centred approach in our delivery of the projects for the benefit of participants.
- Working in partnership with other organisations to ensure participants needs are met and that best practice is shared.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on nurturing healthy lives outdoors to improve health and wellbeing. All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievement and performance

Growing Works provided a range of services for people experiencing poor mental health, wellbeing and associated problems through the projects listed below.

Bud - Therapeutic horticulture and outdoor therapy open to all and supporting people with long term physical and mental health conditions in the community giving opportunity to access, enjoy and benefit from gardening and socialising in the outdoor environment. Bud also included opportunities for training and supported volunteering.

Sprout (Strong Parents Reaching out): An holistic project working with whole family approach with families who have children with additional needs and disabilities. Offering a safe space to enjoy social interaction, peer support and to gain life skills.

Young Shoots: Building skills, independence, confidence and resilience this project is

for young people with additional needs and disabilities aged 13 plus.

This year Growing Works has continued to deliver the Bud, Sprout and Young Shoots projects. Regular sessions have provided support, skills development, and social contact to vulnerable and often isolated adults, families and the wider community.

Bud at Wakefield Road Allotments was funded by multiple funders across the 12-month period with a focus on outdoor therapy as a means to supporting mental health and wellbeing. The cost-of-living crisis continued to impact negatively on a high proportion of our participants and the work of the Bud project supported participants through building resilience, teaching life skills and helping participants to make healthy life choices. We delivered 100 sessions and have had 226 unique attendances (988 total attendance) with an average of 9.8 per session.

Bud Outreach – We have continued our Bud Outreach through the Dalton Community Garden and other sites hope to continue this for the next year. We delivered 46 Sessions with 72 attendances in total. **Sprout** - We continued to run out of Crow Nest Park in Dewsbury (North Kirklees). Although at the time of reporting we have new challenges for 2025-2026 in the temporary loss of Crow Nest Park but have plans in place to meet this challenge. We provided 50 sessions at this site. We have had 112 unique attendances to Sprout at Crow Nest Park and a total of 916 attendances in total with an average of 18 people per session (children and adults)

Sprout - Oakwell Hall – We have continued our partnership with Oakwell Hall and provided 12 sessions for them over this period 74 unique 206 total

Young Shoots – We continue to run our Young Shoots program and received funding from BBC children in need late 2024, Across the year we provided 32 sessions.

Challenges for the past year

Due to the departure of our former CEO the board took on an extensive process to find a new CEO. As a board we are confident with our selection and look forward to working with this person to forthfill the potential of the charity. We would also like to acknowledge that hard work of our staff and volunteers who have all stepped up to ensure that as a charity we meet our commitments.

Challenges ahead

As ever there are challenges ahead for Growing Works, this year has again demonstrated to us the high level of need within the communities we support. The increases in the cost of living have meant mental health and wellbeing has suffered as individuals struggle with the stress and anxiety of day to day living. Growing Works will continue to strive to support the individuals, families and communities we work within, wherever possible. Funding is always a priority for us same as any charity but as a board we are confident in our staff who will do their best to ensure that the charity is adequately funded.

Financial Review

The charity's income during the year was mainly grant funding from a variety of funders. From 2024 we have had drop of income mainly from grants but also a drop in in our expenditure as well however as a board we are aware that out costs will increase but also confident that we can our finances are in good order and will meet our funding requirements for the next year.

There are also opportunities for established charities in difficult times and Growing Works aim to make full use of our contacts and reputation to continue to achieve our aims.

Reserves Policy

1. Definition of Reserves

"Reserves" are used to describe that part of a charity's funds that are freely available to fund its general operations and so is not subject to commitments, planned expenditure or other restrictions. Consequently, Reserves do not include endowment funds, restricted funds and designated funds, or funds represented by fixed assets.

2. Growing Works registered charity requirements of reserves policy:

- to ensure management of its resources.
- to plan and formally report its approach to stakeholders.
- to match Growing Works reserves to the necessary requirements and no more.
- to state the amount of reserves on an annual basis.

3. How and why reserves are managed

- Growing Works aims to secure reserves of 4 months operating costs in order to provide continuation of services relating to the charitable objectives. This also allows adequate notice of termination of employment if necessary and as a buffer against fluctuating grant funding.
- Growing Works intends to establish and maintain reserves at this level by fundraising, sponsorship, income generation and applying for unrestricted funding.

- The trustees will review the reserves policy on an annual basis when the annual accounts are published and reviewed.

Growing Works requires reserves to cover:

- unexpected large capital items e.g. van costs
- core costs for which we don't have funding e.g. management and admin salaries
- key projects such as Sprout if there is a gap in the funding stream
- growth and development of a base as in our business plan.

The Trustees have determined that the turnover required to deliver our objectives is equivalent to 4 FTE staff and associated core costs ie £120,000. Where turnover is less than this it is more difficult to fulfil our objectives efficiently.

To ensure stability, 4 months operating costs are required as reserves or a minimum of £40,000 as we aim to have a turnover greater than £120,000. At March 2025 the free reserves stood at £48,334. This level of reserves is deemed acceptable by the trustees.

Governance and structure

Governance

Growing Works is a charitable company limited by guarantee and registered as a charity with the Charity Commission. The governing document is the Articles of Association adopted in 2013 and amended 22nd August 2014.

Board of Trustees

The charity is governed by the Board of Directors (referred to in this report as the Trustees) currently comprising three members with a range of skills and experience. All Trustees are members of the organisation.

We recognise the responsibilities placed by law on a Trustee and an induction programme ensures that trustees are aware of their responsibilities and the requirements of the role.

The trustees currently meet every other month and also communicate regularly via email and whatsapp.

Management

The Trustees delegate day-to-day operational management of the charity to the Chief Executive.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and put in place procedures to manage those risks.

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors 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 the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards 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 Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and upto the date of this report are set out on page 3

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors on 03/10/2025.....
and signed on its behalf by:
Richard Blackburn (Trustee)

R Blackburn

Independent Examiner's Report to the Trustees of Growing Works

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

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Growing Works
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and legacies	3	7,703	-	7,703	1,872
Grants	4	-	112,377	112,377	134,634
Fees and other income	5	3,648	-	3,648	7,157
Total income		11,351	112,377	123,728	143,663
Expenditure					
Charitable activities	6	9,212	117,607	126,819	150,951
Total expenditure		9,212	117,607	126,819	150,951
Net income/(expenditure) for the year	7	2,139	(5,230)	(3,091)	(7,288)
Transfer between funds		-	-	-	-
Net movement in funds for the year		2,139	(5,230)	(3,091)	(7,288)
Reconciliation of funds					
Total funds brought forward		57,426	76,015	133,441	140,729
Total funds carried forward		59,565	70,785	130,350	133,441

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Growing Works
Company number 7832832
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	11,231	13,289
Total fixed assets		11,231	13,289
Current assets			
Debtors	13	1,104	1,272
Cash at bank and in hand		119,644	120,685
Total current assets		120,748	121,957
Liabilities			
Creditors: amounts falling due in less than one year	14	(1,629)	(1,805)
Net current assets		119,119	120,152
Total assets less current liabilities		130,350	133,441
Net assets		130,350	133,441
Funds of the charity			
Restricted income funds	15	70,785	76,015
Unrestricted income funds	16	59,565	57,426
Total charity funds		130,350	133,441

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 26 form part of these accounts.

Approved by the trustees on 03/10/2025 and signed on their behalf by:

Richard Blackburn

Richard Blackburn

Growing Works

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Growing Works 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 note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2025 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2025 (continued)

f Fund accounting

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

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

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g 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.

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

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles	4 years
Portable buildings and fixtures	10 years

j Debtors

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

k 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.

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

I 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.

m Financial instruments

The charity 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.

n Pensions

Employees of the charity are entitled to join the charity's defined contribution workplace pension scheme. The charity's liability to the scheme is restricted to the contributions disclosed in note 8, subject to the minimum legal requirement.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations	7,703	-	7,703	1,872
Total	7,703	-	7,703	1,872
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £	
Donations	1,872	-	1,872	
Total	1,872	-	1,872	

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Awards for All	-	-	-	20,000
Charles & Elsie Sykes Trust	-	2,000	2,000	-
Children in Need	-	18,956	18,956	10,000
Co-operative Central	-	-	-	1,040
Co-operative Community	-	-	-	1,220
Charitable Giving	-	10,000	10,000	-
Garfield Weston	-	-	-	15,000
Kirklees Council	-	2,500	2,500	-
Kirklees Council Community Plus	-	-	-	12,500
Cummins SD (Globalgiving	-	-	-	13,472
Loose Change Carity	-	200	200	200
One Community	-	1,600	1,600	-
Postcode Neighbourhood	-	16,658	16,658	-
Kirklees Council Oakwell	-	8,468	8,468	12,002
Sir George Martin Trust	-	-	-	2,500
Reaching Communities	-	26,000	26,000	25,500
Natural Kirklees	-	750	750	-
Skipton Building Society	-	4,245	4,245	200
SW York Partnership NHS (Creative Minds)	-	-	-	4,000
The Swire Trust	-	10,000	10,000	10,000
The Austin & Hope Palkington	-	1,000	1,000	-
Thornton Family Fund	-	-	-	2,000
The D'Oyly Carte	-	-	-	4,000
West Yorkshire Combined Authority	-	10,000	10,000	-
Third Sector Leaders	-	-	-	1,000
Total	-	112,377	112,377	134,634

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

<i>Previous reporting period</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Awards for All	-	20,000	20,000
Children in Need	-	10,000	10,000
Co-operative Central	-	1,040	1,040
Co-operative Community	-	1,220	1,220
Garfield Weston	-	15,000	15,000
Kirklees Council	-	12,500	12,500
Cummins SD	-	13,472	13,472
Loose Change Carity	-	200	200
Kirklees Council Oakwell	-	12,002	12,002
Sir George Martin Trust	-	2,500	2,500
Reaching Communities	-	25,500	25,500
Skipton Building Society	-	200	200
SW York Partnership NHS	-	4,000	4,000
The Swire Trust	-	10,000	10,000
Thornton Family Fund	-	2,000	2,000
The D'Oyly Carte	-	4,000	4,000
Third Sector Leaders	-	1,000	1,000
<i>Total</i>	<i>-</i>	<i>134,634</i>	<i>134,634</i>

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Fees and other income

	2025 £	2024 £
Services	3,445	2,107
Workshop fees		3,050
Profit on disposal of Van		2,000
HMRC furlough payments	-	-
Refund purchases	203	
	<u>3,648</u>	<u>7,157</u>

All income from fees, trading and other sources is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Staff costs	105,358	129,384
Premises	963	241
Administration	3,067	424
Project costs	14,763	18,393
Depreciation	2,058	2,059
Governance costs - Book-keeping and accountancy	160	-
Independent examination	450	450
	<u>126,819</u>	<u>150,951</u>
	<u>2025</u> £	<u>2024</u> £
Restricted expenditure	117,607	135,255
Unrestricted expenditure	9,212	15,696
	<u>126,819</u>	<u>150,951</u>

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025 £	2024 £
Depreciation	2,058	1,519
Operating lease rentals:		
Property	-	-
Independent examiner's remuneration		
- independent examination	450	300
- accountancy	25	475
- tax	-	75
	<u>2,058</u>	<u>1,519</u>

8 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	101,836	122,482
Social security costs	1,748	4,769
Pension costs	1,774	2,133
	<u>105,358</u>	<u>129,384</u>

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 13 (2024: 11).

The average full time equivalent number of staff employed during the period was 3.5 (2024: 3).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £27,314 (2024: £13,961).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

Aggregate donations from related parties were £nil (2024: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Kirklees Council	36,968	31,325
Other	-	-
	<u>36,968</u>	<u>31,325</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Equipment £	Motor vehicles £	Total £
At 1 April 2024	20,591	-	20,591
Additions		-	-
	<u>20,591</u>	<u>-</u>	<u>20,591</u>
At 31 March 2025	20,591	-	20,591
	<u>20,591</u>	<u>-</u>	<u>20,591</u>
Depreciation			
At 1 April 2024	7,302	-	7,302
Charge for the year	2,058	-	2,058
	<u>9,360</u>	<u>-</u>	<u>9,360</u>
At 31 March 2025	9,360	-	9,360
	<u>9,360</u>	<u>-</u>	<u>9,360</u>
Net book value			
At 31 March 2025	11,231	-	11,231
	<u>11,231</u>	<u>-</u>	<u>11,231</u>
At 31 March 2024	13,289	-	13,289
	<u>13,289</u>	<u>-</u>	<u>13,289</u>

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

13 Debtors

	2025 £	2024 £
Prepayments and accrued income	1,104	1,272
	<u>1,104</u>	<u>1,272</u>
	<u><u>1,104</u></u>	<u><u>1,272</u></u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Short term compensated absences (holiday pay)	1,179	951
Other creditors and accruals	450	854
Taxation and social security costs	-	-
	<u>1,629</u>	<u>1,805</u>
	<u><u>1,629</u></u>	<u><u>1,805</u></u>

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds

Current period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Awards for All Charles & Elsie Sykes Trust	18,010 -	- 2,000	(10,942) (2,000)	- -	7,068 -
Children in Need Co-operative Central Fund	7,719 324	18,956 -	(18,270) (324)	- -	8,405 -
Co-operative Community Fund	1,220	-	(1,220)	-	-
Charitable Giving Garfield Weston Foundation	- 10,445	10,000 -	- (10,445)	- -	10,000 -
Kirklees Council Kirklees Council Community Plus	- 10,557	2,500 -	(512) (10,557)	- -	1,988 -
Cummins SD	4,538	-	(4,538)	-	-
Loose Change Charity	-	200	(200)	-	-
One Community	-	1,600	(400)	-	1,200
Postcode Neighbourhood Kirklees Council Oakwell	- -	16,658 8,468	(4,125) (8,468)	- -	12,533 -
Sir George Martin Trust	2,500	-	(2,500)	-	-
Reaching Communities	4,280	26,000	(20,981)	-	9,299
Natural Kirklees	-	750	(750)	-	-
Skipton Building Society	200	4,245	(4,445)	-	-
SW York Partnership NHS	4,000	-	(4,000)	-	-
The Swire Trust	7,222	10,000	(7,222)	-	10,000
The Austin & Hope	-	1,000	(708)	-	292
Thornton Family Fund	2,000	-	(2,000)	-	-
The D'Oyly Carte	3,000	-	(3,000)	-	-
West Yorkshire Combined	-	10,000	-	-	10,000
	<u>76,015</u>	<u>112,377</u>	<u>(117,607)</u>	<u>-</u>	<u>70,785</u>

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds (continued)

	<i>at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Previous period</i>					
Assura	1,561	-	(1,561)	-	-
Awards for All	4,073	20,000	(6,063)	-	18,010
Children in Need	6,126	10,000	(8,407)	-	7,719
Co-operative Central	-	1,040	(716)	-	324
Co-operative Community	-	1,220	-	-	1,220
Edward Gostling					
Foundation	4,128	-	(4,128)	-	-
Garfield Weston	13,603	15,000	(18,158)	-	10,445
Kirklees Council	2,325	-	(2,325)	-	-
Kirklees Council	12,500	12,500	(14,443)	-	10,557
Kirklees Council Dalton	500	-	(500)	-	-
Cummins SD	-	13,472	(8,934)	-	4,538
Loose Change Carity	-	200	(200)	-	-
Kirklees Council Wevolve	9,652	-	(9,652)	-	-
Kirklees Council Youth	1,000	-	(1,000)	-	-
LS2Y	600	-	(600)	-	-
Kirklees Council Oakwell	-	12,002	(12,002)	-	-
Sir George Martin Trust	-	2,500	-	-	2,500
Reaching Communities	3,249	25,500	(24,469)	-	4,280
Skipton Building Society	-	200	-	-	200
St. James's Place	5,000	-	(5,000)	-	-
SW York Partnership NHS	5,000	4,000	(5,000)	-	4,000
The Swire Trust	8,333	10,000	(11,111)	-	7,222
Third Sector Leaders	1,000	1,000	(2,000)	-	-
Thornton Family Fund	-	2,000	-	-	2,000
The D'Oyly Carte	-	4,000	(1,000)	-	3,000
	78,650	134,634	(137,269)	-	76,015

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds (continued)

The balances on restricted funds are all unexpended grants for the charity's projects, including Sprout (creative outdoor activities for families with children with additional needs) and Bud (therapeutic gardening for vulnerable adults). Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

16 Analysis of movement in unrestricted funds

Current period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	57,426	11,351	(9,212)		59,565
	<u>57,426</u>	<u>11,351</u>	<u>(9,212)</u>	<u>-</u>	<u>59,565</u>
	<u><u>57,426</u></u>	<u><u>11,351</u></u>	<u><u>(9,212)</u></u>	<u><u>-</u></u>	<u><u>59,565</u></u>
Previous period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
General fund	62,079	9,029	(13,682)	-	57,426
	<u>62,079</u>	<u>9,029</u>	<u>(13,682)</u>	<u>-</u>	<u>57,426</u>
	<u><u>62,079</u></u>	<u><u>9,029</u></u>	<u><u>(13,682)</u></u>	<u><u>-</u></u>	<u><u>57,426</u></u>
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The unrestricted reserves of the charity including fixed assets. The free reserves exclude the book value of fixed assets.				

Growing Works

Notes to the accounts for the year ended 31 March 2025 (continued)

17 Analysis of net assets between funds

Current period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	11,231	-	-	11,231
Net current assets/(liabilities)	48,334	-	70,785	119,119
Total	59,565	-	70,785	130,350
Previous period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	13,289	-	-	13,289
Net current assets/(liabilities)	44,137	-	76,015	120,152
Total	57,426	-	76,015	133,441

Accounts

Growing Works

(A company limited by guarantee)

Trustees Annual Report and Financial Statements

From 1st April 2023 to 31st March 2024

Charity number: 1160003

Company number: 07832832

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Legal and Administrative Information

Charity name: Growing Works

Charity Registration Number: 1160003

Company Registration Number: 07832832

Registered Office: c/o The Mistel
Northgate
Honley
Holmfirth
HD9 6QL

Trustees

Richard Blackburn (Chair)	(appointed 21 st October 2021)
Kevin Evans (Treasurer)	(appointed 12 th May 2022)
Gemma Fowler (Secretary)	(appointed 12 th May 2022)
Louise Davison	(appointed 1 st March 2023, resigned 6 May 24)
Frances Prior	(resigned 30 th April 2023)
Caroline Gore (Chair)	(resigned 5 th September 2023)

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Principal staff

Anne Merry (Chief Executive)

Independent Examiner

Paul Cowham FCA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Bankers

Co-operative Bank
39 Market Street
Huddersfield
HD1 2HL

Trustees' Annual Report

The trustees, who are also directors for the purposes of company law, present their annual report together with the unaudited financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice 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).

Purpose and Aims

Our charity's purposes as set out in the Charitable Objectives contained in the Articles of Association are:

- to preserve, protect and promote good health amongst the community by promoting and encouraging public participation in healthy exercise and creative physical activity.
- the relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage, especially though the provision of outdoor therapeutic activity for families with complex needs, people in isolated and vulnerable circumstances, and people with poor mental health.
- to advance the education of the public with regard to the natural environment and the seasons through gardening and utilisation of the outdoor environment; and in particular to advance the education of young people and children, in order to develop their skills, capacities and capabilities so they may be enabled to better participate in society.

The aims of our charity are to nurture healthy lives outdoors using the values of empowering people by connecting to the natural world, creating inclusive and supportive communities and improving health and happiness. We enable families and vulnerable adults who face challenges to be part of a supportive community of peers who help each other to overcome their barriers. We use the 'power of doing' in the outdoor environment and connection to nature to make social networks accessible to all.

Ensuring our work delivers our aims

We review our aims and objectives, looking at what has been achieved and the outcomes of our work in the previous 12 months. We look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning future activities.

The focus of our work

Our main objectives for the year continued to be nurturing healthy lives outdoors and empowering vulnerable people to build resilience by establishing supportive communities and using the natural environment. The strategies we used to meet these objectives included the continuation of our long-term projects:

- Continuing to provide a range of services which are relevant to our participants needs and in keeping with our Charitable Objectives.
- Focusing on providing a person-centred approach in our delivery of the projects for the benefit of participants.
- Working in partnership with other organisations to ensure participants needs are met and that best practice is shared.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on nurturing healthy lives outdoors to improve health and wellbeing. All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievement and performance

Growing Works provided a range of services for people experiencing poor mental health, wellbeing and associated problems through the projects listed below.

Bud - Therapeutic horticulture and outdoor therapy open to all and supporting people with long term physical and mental health conditions in the community giving opportunity to access, enjoy and benefit from gardening and socialising in the outdoor environment. Bud also included opportunities for training and supported volunteering.

Sprout (Strong Parents Reaching out): An holistic project working with whole family approach with families who have children with additional needs and disabilities. Offering a safe space to enjoy social interaction, peer support and to gain life skills.

Young Shoots: Building skills, independence, confidence and resilience this project is for young people with additional needs and disabilities aged 13 plus.

This year Growing Works has continued to deliver the Bud, Sprout and Young Shoots projects. We delivered HAF (Holiday Activities and Food) for the second year running which enabled us to support SEND/SEMH families during the school holidays through our Sprout outreach sessions. Bud also benefitted from funding for outreach which meant we were able to support more people in their communities as well as welcoming them to our main site at Wakefield Road Allotments.

Regular sessions have provided support, skills development, and social contact to vulnerable and often isolated adults, families and the wider community.

Bud at Wakefield Road Allotments was funded by multiple funders across the 12-month period with a focus on outdoor therapy as a means to supporting mental health and wellbeing. The cost-of-living crisis continued to impact negatively on a high proportion of our participants and the work of the Bud project supported participants through building resilience, teaching life skills and helping participants to make healthy life choices. We delivered 100 sessions across the year.

Bud Outreach and Adult Training was funded by multiple funders including Kirklees Council WEvolve Fund, Community Plus Fund and LS2Y to provide outreach opportunities that would address mental health, wellbeing and food poverty in the locality. We were able to deliver 102 sessions within the Local Authority Ward communities of Almondbury, Ashbrow, Crosland Moor and Netherton, Dalton, Greenhead, Newsome, focusing on outdoor connections for improved mental health and developing growing spaces for the benefit of the communities. We worked alongside partner organisations including the Ward Councillors, Community Anchors, Area Hub Coordinators to ensure we had identified and reached those in need of access to the projects. Training opportunities included Bushcraft, Edible Gardening, and Mindful Crafts.

Sprout continued into its second year of funding from Reaching Communities and continued to run out of Crow Nest Park in Dewsbury (North Kirklees).

Sprout – Oakwell Hall was a HAF funded piece of work for the summer holidays. Now in its second year and secured for the 12 months to ensure delivery at Easter, Summer and Christmas school holidays. We consistently found that there was still a need for our participants to have this provision in the school holidays and they and their families benefited greatly from having these supportive sessions to come to in an otherwise ‘empty desert’ of school holidays. 18 sessions were delivered across the year.

Young Shoots continued in its final year of Children in Need funding working with young people aged 13 plus, with SEND of SEMH. Courses ranged from Campfire Cooking to Construction and were held across the year. Young people attending were actively engaged in co-designing the courses. As ever the opportunities to learn new skills and make new friends were welcomed by the group and each young person engaged with the ~~project~~ project to achieve their own personal targets.

Workshops/Visits to Wakefield Road Allotments – across the year we had 7 groups visit site for wellbeing sessions funded by TSL.

During the course of the year, through the above activities Growing Works delivered upwards of 299 sessions, in person, with the sessions being free for participants to attend.

Challenges ahead

As ever there are challenges ahead for Growing Works, this year has again demonstrated to us the high level of need within the communities we support. The increases in the cost of living have meant mental health and wellbeing has suffered as individuals struggle with the stress and anxiety of day to day living. Growing Works will continue to strive to support the individuals, families and communities we work within, wherever possible.

Financial Review

The charity's income during the year was mainly grant funding from a variety of funders. Our funding and activity increased from the previous year, although our income from donations and fees for workshops and other pieces of work was still lower than pre-Covid levels. Expenditure increased due to new recruitment and increased activities, with associated project costs. During the year end the charity recorded an overall deficit of expenditure over income of £7,288 on all funds. Growing Works free reserves fund decreased from £52,131 to £44,137. Growing Works is looking to increase turnover to a sustainable level by continuing to increase our corporate work, plant sales and volunteer support. In a difficult and uncertain funding environment continuing careful management of finances is required, particularly in the light of increasing inflation.

There are also opportunities for established charities in difficult times and Growing Works aim to make full use of our contacts and reputation to continue to achieve our aims.

Reserves Policy

1. Definition of Reserves

"Reserves" are used to describe that part of a charity's funds that are freely available to fund its general operations and so is not subject to commitments, planned expenditure or other restrictions. Consequently, Reserves do not include endowment funds, restricted funds and designated funds, or funds represented by fixed assets.

2. Growing Works registered charity requirements of reserves policy:

- to ensure management of its resources.
- to plan and formally report its approach to stakeholders.
- to match Growing Works reserves to the necessary requirements and no more.
- to state the amount of reserves on an annual basis.

3. How and why reserves are managed

- Growing Works aims to secure reserves of 4 months operating costs in order to provide continuation of services relating to the charitable objectives. This also allows adequate notice of termination of employment if necessary and as a buffer against fluctuating grant funding.
- Growing Works intends to establish and maintain reserves at this level by fundraising, sponsorship, income generation and applying for unrestricted funding.
- The trustees will review the reserves policy on an annual basis when the annual accounts are published and reviewed.

Growing Works requires reserves to cover:

- unexpected large capital items e.g. van costs
- core costs for which we don't have funding e.g. management and admin salaries
- key projects such as Sprout if there is a gap in the funding stream
- growth and development of a base as in our business plan.

The Trustees have determined that the turnover required to deliver our objectives is equivalent to 4 fte staff and associated core costs ie £120,000. Where turnover is less than this it is more difficult to fulfil our objectives efficiently.

To ensure stability, 4 months operating costs are required as reserves or a minimum of £40,000 as we aim to have a turnover greater than £120,000. At March 2024 the free reserves stood at £44,137. This level of reserves is deemed acceptable by the trustees.

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Governance and structure

Governance

Growing Works is a charitable company limited by guarantee and registered as a charity with the Charity Commission. The governing document is the Articles of Association adopted in 2013 and amended 22nd August 2014.

Board of Trustees

The charity is governed by the Board of Directors (referred to in this report as the Trustees) currently comprising three members with a range of skills and experience. All Trustees are members of the organisation.

We recognise the responsibilities placed by law on a Trustee and an induction programme ensures that trustees are aware of their responsibilities and the requirements of the role.

The trustees currently meet approximately every six weeks and also communicate regularly via email.

Management

The Trustees delegate day-to-day operational management of the charity to the Chief Executive.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and put in place procedures to manage those risks.

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors 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 the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors on 03/09/2024 and signed on its behalf by:

A handwritten signature in black ink that reads 'R Blackburn'.

Richard Blackburn (Trustee)

Independent Examiner's Report to the Trustees of Growing Works

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Paul Cowham

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

09/09/24

Growing Works
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	3	1,872	-	1,872	2,623
Grants	4	-	134,634	134,634	138,632
Fees and other income	5	7,157	-	7,157	1,115
Total income		9,029	134,634	143,663	142,370
Expenditure					
Charitable activities	6	13,682	137,269	150,951	133,918
Total expenditure		13,682	137,269	150,951	133,918
Net income/(expenditure) for the year	7	(4,653)	(2,635)	(7,288)	8,452
Transfer between funds		-	-	-	-
Net movement in funds for the year		(4,653)	(2,635)	(7,288)	8,452
Reconciliation of funds					
Total funds brought forward		62,079	78,650	140,729	132,277
Total funds carried forward		57,426	76,015	133,441	140,729

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Growing Works
Company number 7832832
Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	12	13,289	9,948
Total fixed assets		13,289	9,948
Current assets			
Debtors	13	1,272	1,206
Cash at bank and in hand		120,685	130,693
Total current assets		121,957	131,899
Liabilities			
Creditors: amounts falling due in less than one year	14	(1,805)	(1,118)
Net current assets		120,152	130,781
Total assets less current liabilities		133,441	140,729
Net assets		133,441	140,729
Funds of the charity			
Restricted income funds	15	76,015	78,650
Unrestricted income funds	16	57,426	62,079
Total charity funds		133,441	140,729

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 14 to 26 form part of these accounts.

Approved by the trustees on 03/09/2024..... and signed on their behalf by:

R Blackburn

Richard Blackburn

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Growing Works 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 note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2024 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2024 (continued)

f Fund accounting

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

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

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g 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.

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

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles	4 years
Portable buildings and fixtures	10 years

k Debtors

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

l 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.

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

m 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.

n Financial instruments

The charity 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.

o Pensions

Employees of the charity are entitled to join the charity's defined contribution workplace pension scheme. The charity's liability to the scheme is restricted to the contributions disclosed in note 8, subject to the minimum legal requirement.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations	1,872	-	1,872	2,411
Donated services and equipment	-	-	-	212
Total	1,872	-	1,872	2,623
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £	
Donations	2,411	-	2,411	
Donated services and equipment	212	-	212	
Total	2,623	-	2,623	

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Awards for All	-	20,000	20,000	10,000
Cummins SD (Globalgiving Foundation)	-	13,472	13,472	-
Cheshire Community (Assura)	-	-	-	2,000
Children in Need	-	10,000	10,000	10,500
Co-operative Central Fund	-	1,040	1,040	-
Co-operative Community Fund	-	1,220	1,220	-
Edward Gostling	-	-	-	10,000
Garfield Weston Foundation	-	15,000	15,000	15,000
Sir George Martin Trust	-	2,500	2,500	3,000
Loose Change Charity	-	200	200	-
Kirklees Council	-	12,500	12,500	31,325
LS2Y	-	-	-	600
Skipton Building	-	200	200	-
Oakwell	-	12,002	12,002	9,407
Reaching Communities	-	25,500	25,500	25,000
St. James's Place Charitable Foundation	-	-	-	5,000
SW York Partnership NHS (Creative Minds)	-	4,000	4,000	5,000
The Swire Trust	-	10,000	10,000	10,000
Thornton Family Fund	-	2,000	2,000	-
The D'Oyly Carte Charitable Fund	-	4,000	4,000	-
Third Sector Leaders	-	1,000	1,000	1,800
Total	-	134,634	134,634	138,632
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £	
Awards for All	-	10,000	10,000	
Cheshire Community	-	2,000	2,000	
Children in Need	-	10,500	10,500	
Edward Gostlin	-	10,000	10,000	
Garfield Weston	-	15,000	15,000	
Georga Martin Trust	-	3,000	3,000	
Kirklees Council	-	31,325	31,325	
LS2Y	-	600	600	
Oakwell	-	9,407	9,407	
Reaching Communities	-	25,000	25,000	
St. James's Place Charitable Foundation	-	5,000	5,000	
SW Yorkshire Partnership NHS	-	5,000	5,000	
The Swire Charitable Trust	-	10,000	10,000	
TSL	-	1,800	1,800	
Total	-	138,632	138,632	

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Fees and other income

	2024 £	2023 £
Services	2,107	-
Workshop fees	3,050	990
Profit on disposal of Van	2,000	125
HMRC furlough payments	-	-
	7,157	1,115

All income from fees, trading and other sources is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Staff costs	129,384	114,040
Premises	241	190
Administration	424	7,143
Project costs	18,393	10,176
Depreciation	2,059	1,519
Governance costs - Book-keeping and accountancy	-	-
Independent examination	450	850
	150,951	133,918
	2024 £	2023 £
Restricted expenditure	137,269	135,255
Unrestricted expenditure	13,682	(1,337)
	150,951	133,918

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Depreciation	2,059	1,519
Operating lease rentals:		
Property	-	-
Independent examiner's remuneration		
- independent examination		300
- accountancy	450	475
- tax		75

8 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	122,482	113,796
Social security costs	4,769	1,903
Pension costs	2,133	1,789
	129,384	117,488

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 13 (2023: 11).

The average full time equivalent number of staff employed during the period was 3.5 (2023: 3).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £27,314 (2023: £13,961).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

Aggregate donations from related parties were £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Kirklees Council	12,500	31,325
Other	-	-
	12,500	31,325

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	15,191	-	15,191
Additions	5,400	-	5,400
At 31 March 2024	20,591	-	20,591
Depreciation			
At 1 April 2023	5,243	-	5,243
Charge for the year	2,059	-	2,059
At 31 March 2024	7,302	-	7,302
Net book value			
At 31 March 2024	13,289	-	13,289
At 31 March 2023	9,948	-	9,948

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

13 Debtors

	2024 £	2023 £
Prepayments and accrued income	1,272	1,206
	1,272	1,206

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Short term compensated absences (holiday pay)	951	268
Other creditors and accruals	854	850
Taxation and social security costs	-	-
	1,805	1,118

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Analysis of movements in restricted funds

Current period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Assura	1,561		(1,561)	-	-
Awards for All	4,073	20,000	(6,063)	-	18,010
Children in Need	6,126	10,000	(8,407)	-	7,719
Co-operative Central Fund	-	1,040	(716)	-	324
Co-operative Community Fund	-	1,220		-	1,220
Edward Gostling Foundation	4,128		(4,128)	-	-
Garfield Weston Foundation	13,603	15,000	(18,158)	-	10,445
Kirklees Council	2,325	-	(2,325)	-	-
Kirklees Council Community Plus	12,500	12,500	(14,443)	-	10,557
Kirklees Council Dalton Together Cummins SD	500		(500)	-	-
(Globalgiving Foundation)	-	13,472	(8,934)	-	4,538
Loose Change Carity Kirklees Council	-	200	(200)	-	-
Wevolve Kirklees Council Youth Funding	9,652		(9,652)	-	-
LS2Y	1,000		(1,000)	-	-
Oakwell	600	-	(600)	-	-
Sir George Martin Trust	-	12,002	(12,002)	-	-
Reaching Communities	-	2,500	-	-	2,500
Skipton Building Society	3,249	25,500	(24,469)	-	4,280
	-	200	-	-	200
St. James's Place Charitable Foundation	5,000	-	(5,000)	-	-
SW York Partnership NHS (Creative Minds)					
The Swire Trust	5,000	4,000	(5,000)		4,000
Third Sector Leaders	8,333	10,000	(11,111)	-	7,222
	1,000	1,000	(2,000)	-	-
Thornton Family Fund	-	2,000		-	2,000
The D'Oyly Carte Charitable Fund	-	4,000	(1,000)	-	3,000
	<u>78,650</u>	<u>134,634</u>	<u>(137,269)</u>	<u>-</u>	<u>76,015</u>

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Analysis of movements in restricted funds (continued)

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2023 £</i>
<i>Previous period</i>					
Allen Lane Foundation	2,500	-	(2,500)	-	-
Assura	-	2,000	(439)	-	1,561
Awards for All	1,432	10,000	(7,359)	-	4,073
Brelms Trust	4,796	-	(4,796)	-	-
Children in Need	8,189	10,500	(12,563)	-	6,126
Co-operative					
Community Fund	1,659	-	(1,659)	-	-
Georga Martin Trust	-	3,000	(3,000)	-	-
Edward Gostling					
Foundation	-	10,000	(5,872)	-	4,128
Garfield Weston					
Foundation	-	15,000	(1,397)	-	13,603
The George A Moore					
Foundation	2,485	-	(2,485)	-	-
Kirklees Council	-	2,325	-	-	2,325
Kirklees Council					
Community Plus	-	12,500	-	-	12,500
Kirklees Council					
Dalton Together	560	500	(560)	-	500
Kirklees Council					
Disabled Children's					
Fund	225	-	(225)	-	-
Kirklees Council Place					
Partnership	17,560	-	(17,560)	-	-
Kirklees Council					
Wevolve	-	15,000	(5,348)	-	9,652
Kirklees Council Youth					
Funding	450	1,000	(450)	-	1,000
Midcounties Co-op	1,483	-	(1,483)	-	-
LS2Y	-	600	-	-	600
Oakwell	-	9,407	(9,407)	-	-
One17 Design					
Charitable Trust	400	-	(400)	-	-
Reaching					
Communities	-	25,000	(21,751)	-	3,249
Postcode Lottery	3,983	-	(3,983)	-	-
St. James's Place					
Charitable Foundation	-	5,000	-	-	5,000
Creative Minds	-	5,000	-	-	5,000
The Swire Trust	7,501	10,000	(9,168)	-	8,333
Third Sector Leaders	19,634	1,800	(20,434)	-	1,000
Thriving Kirklees	2,250	-	(2,250)	-	-
Ward Councillors	166	-	(166)	-	-
	<u>75,273</u>	<u>138,632</u>	<u>(135,255)</u>	<u>-</u>	<u>78,650</u>

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Analysis of movements in restricted funds (continued)

The balances on restricted funds are all unexpended grants for the charity's projects, including Sprout (creative outdoor activities for families with children with additional needs) and Bud (therapeutic gardening for vulnerable adults). Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

16 Analysis of movement in unrestricted funds

Current period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	62,079	9,029	(13,682)		57,426
	62,079	9,029	(13,682)	-	57,426
Previous period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General fund	57,004	3,738	1,337	-	62,079
	57,004	3,738	1,337	-	62,079

Name of unrestricted fund

Description, nature and purposes of the fund

General fund The unrestricted reserves of the charity including fixed assets. The free reserves exclude the book value of fixed assets.

Growing Works

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of net assets between funds

Current period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	13,289	-	-	13,289
Net current assets/(liabilities)	44,137	-	76,015	120,152
Total	57,426	-	76,015	133,441
Previous period	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>9,948</i>	<i>-</i>	<i>-</i>	<i>9,948</i>
<i>Net current assets/(liabilities)</i>	<i>52,131</i>	<i>-</i>	<i>78,650</i>	<i>130,781</i>
<i>Total</i>	<i>62,079</i>	<i>-</i>	<i>78,650</i>	<i>140,729</i>

Accounts

Growing Works

(A company limited by guarantee)

Trustees Annual Report and Financial Statements

From 1st April 2022 to 31st March 2023

Charity number: 1160003

Company number: 07832832

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Legal and Administrative Information

Charity name: Growing Works

Charity Registration Number: 1160003

Company Registration Number: 07832832

Registered Office: c/o The Mistel
Northgate
Honley
Holmfirth
HD9 6QL

Trustees

Caroline Gore (Chair)	(appointed 9 th July 2019)
Kevin Evans (Treasurer)	(appointed 12 th May 2022)
Gemma Fowler (Secretary)	(appointed 12 th May 2022)
Richard Blackburn	(appointed 21 st October 2021)
Louise Davison	(appointed 1 st March 2023)
Frances Prior	(appointed 21 October 2021)
James Gore-Langton	(resigned 23 January 2023)

Principal staff

Anne Merry (Chief Executive)

Independent Examiner

Paul Cowham FCA
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Bankers

Co-operative Bank
39 Market Street
Huddersfield
HD1 2HL

Trustees' Annual Report

The trustees, who are also directors for the purposes of company law, present their annual report together with the unaudited financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice 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).

Purpose and Aims

Our charity's purposes as set out in the Charitable Objectives contained in the Articles of Association are:

- to preserve, protect and promote good health amongst the community by promoting and encouraging public participation in healthy exercise and creative physical activity.
- the relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage, especially though the provision of outdoor therapeutic activity for families with complex needs, people in isolated and vulnerable circumstances, and people with poor mental health.
- to advance the education of the public with regard to the natural environment and the seasons through gardening and utilisation of the outdoor environment; and in particular to advance the education of young people and children, in order to develop their skills, capacities and capabilities so they may be enabled to better participate in society.

The aims of our charity are to nurture healthy lives outdoors using the values of empowering people by connecting to the natural world, creating inclusive and supportive communities and improving health and happiness. We enable families and vulnerable adults who face challenges to be part of a supportive community of peers who help each other to overcome their barriers. We use the 'power of doing' in the outdoor environment and connection to nature to make social networks accessible to all.

Ensuring our work delivers our aims

We review our aims and objectives, looking at what has been achieved and the outcomes of our work in the previous 12 months. We look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning future activities.

The focus of our work

Our main objectives for the year continued to be nurturing healthy lives outdoors and empowering vulnerable people to build resilience by establishing supportive communities and using the natural environment. The strategies we used to meet these objectives included the continuation of our long-term projects:

- Continuing to provide a range of services which are relevant to our participants needs and in keeping with our Charitable Objectives.
- Focusing on providing a person-centred approach in our delivery of the projects for the benefit of participants.
- Working in partnership with other organisations to ensure participants needs are met and that best practice is shared.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on nurturing healthy lives outdoors to improve health and wellbeing. All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievement and performance

Growing Works provided a range of services for people experiencing poor mental health, wellbeing and associated problems through the projects listed below.

Bud - Therapeutic horticulture and outdoor therapy open to all and supporting people with long term physical and mental health conditions in the community giving opportunity to access, enjoy and benefit from gardening and socialising in the outdoor environment. Bud also included opportunities for training and supported volunteering.

Sprout (Strong Parents Reaching out): An holistic project working with whole family approach with families who have children with additional needs and disabilities. Offering a safe space to enjoy social interaction, peer support and to gain life skills.

Young Shoots: Building skills, independence, confidence and resilience this project is for young people with additional needs and disabilities aged 13 plus.

This year Growing Works has continued to deliver the Bud, Sprout and Young Shoots projects. We delivered HAF (Holiday Activities and Food) for the first time which enabled us to support SEND/SEMH families during the school holidays through our Sprout and Young Shoots outreach sessions. Bud also benefitted from funding for outreach which meant we were able to support more people in their communities as well as welcoming them to our main site at Wakefield Road Allotments.

Regular sessions have provided support, skills development, and social contact to vulnerable and often isolated adults, families and the wider community.

Bud at Wakefield Road Allotments was funded by multiple funders across the 12 month period with a focus on outdoor therapy as a means to supporting mental health and wellbeing. The cost of living crisis has impacted negatively on a high proportion of our participants and the work of the Bud project supported participants through building resilience, teaching life skills and helping participants to make healthy life choices. We delivered 101 sessions across the year.

Bud Outreach and Adult Training was funded by Kirklees Place Partnership - WEvolve, Tolson Primary Care Network, LS2Y and Community Plus fund to provide outreach opportunities that would address mental health, wellbeing and food poverty in the locality. We were able to deliver 121 sessions within the Local Authority Ward communities of Almondbury, Ashbrow, Crosland Moor and Netherton, Dalton, Greenhead, Newsome, focusing on outdoor connections for improved mental health and developing growing spaces for the benefit of the communities. We worked alongside partner organisations including the Ward Councillors, Community Anchors, Area Hub Coordinators to ensure we had identified and reached those in need of access to the projects. Training opportunities included Bushcraft, Edible Gardening, Forest School, Nature Crafts.

Sprout obtained funding from Reaching Communities in May 2022, securing its future for the next three years. Sprout continued to run out of Crow Nest Park in Dewsbury (North Kirklees) and was also trialled at Wakefield Road Allotments (South Kirklees) when funding allowed.

Sprout – Oakwell Hall was a HAF funded piece of work for the summer holidays. It was a new venture for Growing Works to be able to run Sprout during the week and we found that our participants and their families benefited greatly from having these supportive sessions to come to in an otherwise 'empty dessert' of school holidays. 12 sessions were delivered over the 6 week period.

Young Shoots continued in its second year of Children in Need funding working with young people aged 13 plus, with SEND or SEMH. Courses ranged from Campfire Cooking to Nature Crafts and were held across the year. Young people attending were actively engaged in codesigning the courses. As ever the opportunities to learn new skills and make new friends were welcomed by the group and each young person engaged with the project to achieve their own personal targets.

Young Shoots – Oakwell Hall was part of the same HAF funding as Sprout and meant that Young Shoots could also run during the weekdays in the summer holidays. Young people thrived on having a new place to explore and became more resilient through attending Young Shoots in a space open to the public. Activities included conservation skills, wildlife watching, den building and exploration.

Family Sessions were funded by Place Partnership – WEvolve and Dalton Together and were predominantly accessed by young people who were home schooled and their families. Sessions took place both at Wakefield Road and outreach at Dalton Community Garden. Families were supported to access the natural world and engage with it, providing a space to connect and reflect.

Workshops/Visits to Wakefield Road Allotments – across the year we had 16 groups visit site for wellbeing sessions funded by TSL or nature connection funded by WEvolve.

During the course of the year, through the above activities Growing Works delivered upwards of 370 sessions, in person, with the sessions being free for participants to attend.

Challenges ahead

As ever there are challenges ahead for Growing Works, this year has demonstrated to us the high level of need within the communities we support. The increases in the cost of living have meant mental health and wellbeing has suffered as individuals struggle with the stress and anxiety of day to day living. Growing Works will continue to strive to support the individuals, families and communities we work within, wherever possible.

Financial Review

The charity's income during the year was mainly grant funding from a variety of funders. Our funding and activity increased from the previous year, although our income from donations and fees for workshops and other pieces of work was still lower than pre-Covid levels. Expenditure increased due to new recruitment and increased activities, with associated project costs. At the year end the charity had a modest overall surplus of income over

expenditure of £8,452 on all funds. Growing Works free reserves fund slightly increased to £52,131. Growing Works will look to continue to increase turnover to a sustainable level by continuing to increase our corporate work, plant sales and volunteer support. In a difficult and uncertain funding environment continuing careful management of finances is required, particularly in the light of increasing inflation.

There are also opportunities for established charities in difficult times and Growing Works aim to make full use of our contacts and reputation to continue to achieve our aims.

Reserves Policy

1. Definition of Reserves

"Reserves" are used to describe that part of a charity's funds that are freely available to fund its general operations and so is not subject to commitments, planned expenditure or other restrictions. Consequently, Reserves do not include endowment funds, restricted funds and designated funds, or funds represented by fixed assets.

2. Growing Works registered charity requirements of reserves policy:

- to ensure management of its resources.
- to plan and formally report its approach to stakeholders.
- to match Growing Works reserves to the necessary requirements and no more.
- to state the amount of reserves on an annual basis.

3. How and why reserves are managed

- Growing Works aims to secure reserves of 4 months operating costs in order to provide continuation of services relating to the charitable objectives. This also allows adequate notice of termination of employment if necessary and as a buffer against fluctuating grant funding.
- Growing Works intends to establish and maintain reserves at this level by fundraising, sponsorship, income generation and applying for unrestricted funding.
- The trustees will review the reserves policy on an annual basis when the annual accounts are published and reviewed.

Growing Works requires reserves to cover:

- unexpected large capital items e.g. van costs
- core costs for which we don't have funding e.g. management and admin salaries
- key projects such as Sprout if there is a gap in the funding stream
- growth and development of a base as in our business plan.

The Trustees have determined that the turnover required to deliver our objectives is equivalent to 4 fte staff and associated core costs ie £120,000. Where turnover is less than this it is more difficult to fulfil our objectives efficiently.

To ensure stability 4 months operating costs are required as reserves or a minimum of £40,000 as we aim to have a turnover greater than £120,000. At March 2022 the free reserves stood at £42,946. This level of reserves is deemed acceptable by the trustees.

Governance and structure

Governance

Growing Works is a charitable company limited by guarantee and registered as a charity with the Charity Commission. The governing document is the Articles of Association adopted in 2013 and amended 22nd August 2014.

Board of Trustees

The charity is governed by the Board of Directors (referred to in this report as the Trustees) currently comprising seven members with a range of skills and experience. All Trustees are members of the organisation.

We recognise the responsibilities placed by law on a Trustee and an induction programme ensures that trustees are aware of their responsibilities and the requirements of the role.

The trustees currently meet approximately every six weeks and also communicate regularly via email.

Management

The Trustees delegate day-to-day operational management of the charity to the Chief Executive.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and put in place procedures to manage those risks.

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors 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 the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors on 25 July 2023 and signed on its behalf by:



Caroline Gore (Trustee)

Independent Examiner's Report to the Trustees of Growing Works

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

14 August 2023

Growing Works
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies	3	2,623	-	2,623	5,288
Grants	4	-	138,632	138,632	120,635
Fees and other income	5	1,115	-	1,115	3,923
Total income		3,738	138,632	142,370	129,846
Expenditure					
Charitable activities	6	(1,337)	135,255	133,918	110,196
Total expenditure		(1,337)	135,255	133,918	110,196
Net income/(expenditure) for the year	7	5,075	3,377	8,452	19,650
Transfer between funds		-	-	-	-
Net movement in funds for the year		5,075	3,377	8,452	19,650
Reconciliation of funds					
Total funds brought forward		57,004	75,273	132,277	112,627
Total funds carried forward		62,079	78,650	140,729	132,277

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Growing Works
Company number 7832832
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	9,948	14,058
Total fixed assets		9,948	14,058
Current assets			
Debtors	13	1,206	2,025
Cash at bank and in hand		130,693	119,182
Total current assets		131,899	121,207
Liabilities			
Creditors: amounts falling due in less than one year	14	(1,118)	(2,988)
Net current assets		130,781	118,219
Total assets less current liabilities		140,729	132,277
Net assets		140,729	132,277
Funds of the charity			
Restricted income funds	15	78,650	75,273
Unrestricted income funds	16	62,079	57,004
Total charity funds		140,729	132,277

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 27 form part of these accounts.

Approved by the trustees on 25 July 2023..... and signed on their behalf by:



Caroline Gore

Growing Works

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Growing Works 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 note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2023 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2023 (continued)

f Fund accounting

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

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

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g 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.

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

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles	4 years
Portable buildings and fixtures	10 years

k Debtors

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

l 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.

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

m 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.

n Financial instruments

The charity 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.

o Pensions

Employees of the charity are entitled to join the charity's defined contribution workplace pension scheme. The charity's liability to the scheme is restricted to the contributions disclosed in note 8, subject to the minimum legal requirement.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations	2,411	-	2,411	2,635
Donated services and equipment	212	-	212	2,653
Total	2,623	-	2,623	5,288
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £	
Donations	2,635	-	2,635	
Donated services and equipment	2,653	-	2,653	
Total	5,288	-	5,288	

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Allen Lane Foundation	-	-	-	5,000
Awards for All	-	10,000	10,000	10,000
Brelms Trust	-	-	-	4,796
Cheshire Community	-	2,000	2,000	-
Children in Need	-	10,500	10,500	10,000
Community Learning Works	-	-	-	7,772
Co-operative Community Fund	-	-	-	1,147
Edward Gostlin	-	10,000	10,000	-
Garfield Weston	-	15,000	15,000	-
Georga Martin Trust	-	3,000	3,000	-
The George A Moore Foundation	-	-	-	1,500
Kirklees Council	-	31,325	31,325	27,321
LS2Y	-	600	600	-
Midcounties Co-op	-	-	-	75
Oakwell	-	9,407	9,407	-
One Community Fund	-	-	-	1,969
Postcode Lottery	-	-	-	20,000
Reaching Communities	-	25,000	25,000	-
St. James's Place Charitable Foundation	-	5,000	5,000	-
SW Yorkshire Partnership NHS	-	5,000	5,000	-
The Swire Charitable Trust	-	10,000	10,000	10,000
Tesco	-	-	-	1,000
Third Sector Leaders	-	-	-	20,055
TSL	-	1,800	1,800	-
Total	-	138,632	138,632	120,635
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £	
Allen Lane Foundation	-	5,000	5,000	
Awards for All	-	10,000	10,000	
Brelms Trust	-	4,796	4,796	
Children in Need	-	10,000	10,000	
Community Learning Works	-	7,772	7,772	
Co-operative Community Fund	-	1,147	1,147	
The George A Moore Foundation	-	1,500	1,500	
Kirklees Council	-	27,321	27,321	
Midcounties Co-op	-	75	75	
One Community Fund	-	1,969	1,969	
Postcode Lottery	-	20,000	20,000	
The Swire Charitable Trust	-	10,000	10,000	
Tesco	1,000	-	1,000	
Third Sector Leaders	-	20,055	20,055	
Total	1,000	119,635	120,635	

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Fees and other income

	2023 £	2022 £
Herb sales	-	-
Workshop fees	990	3,538
Profit on disposal of Van	125	-
HMRC furlough payments	-	385
	1,115	3,923

All income from fees, trading and other sources is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff costs	114,040	89,389
Premises	190	187
Administration	7,143	4,945
Project costs	10,176	11,194
Depreciation	1,519	3,716
Governance costs - Book-keeping and accountancy	-	465
Independent examination	850	300
	133,918	110,196
	2023 £	2022 £
Restricted expenditure	135,255	60,982
Unrestricted expenditure	(1,337)	49,214
	133,918	110,196

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	1,519	3,716
Operating lease rentals:		
Property	-	-
Independent examiner's remuneration		
- independent examination	300	300
- accountancy	475	
- tax	75	75

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	113,796	87,551
Social security costs	1,903	633
Pension costs	1,789	1,205
	117,488	89,389

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 13 (2022: 11).

The average full time equivalent number of staff employed during the period was 3.5 (2022: 3).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £27,314 (2022: £13,961).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

Aggregate donations from related parties were £nil (2022: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Kirklees Council	31,325	27,321
Other	-	385
	31,325	27,706

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	13,907	9,300	23,207
Additions	1,284	(9,300)	(8,016)
At 31 March 2023	15,191	-	15,191
Depreciation			
At 1 April 2022	3,724	5,425	9,149
Charge for the year	1,519	(5,425)	(3,906)
At 31 March 2023	5,243	-	5,243
Net book value			
At 31 March 2023	9,948	-	9,948
At 31 March 2022	10,183	3,875	14,058

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Debtors

	2023 £	2022 £
Prepayments and accrued income	1,206	2,025
	1,206	2,025

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Short term compensated absences (holiday pay)	268	2,565
Other creditors and accruals	850	412
Taxation and social security costs	-	11
	1,118	2,988

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds

Current period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Allen Lane Foundation	2,500	-	(2,500)	-	-
Assura	-	2,000	(439)	-	1,561
Awards for All	1,432	10,000	(7,359)	-	4,073
Brelms Trust	4,796	-	(4,796)	-	-
Children in Need	8,189	10,500	(12,563)	-	6,126
Co-operative Community Fund	1,659	-	(1,659)	-	-
Georga Martin Trust	-	3,000	(3,000)	-	-
Edward Gostling Foundation	-	10,000	(5,872)	-	4,128
Garfield Weston Foundation	-	15,000	(1,397)	-	13,603
The George A Moore Foundation	2,485	-	(2,485)	-	-
Kirklees Council	-	2,325	-	-	2,325
Kirklees Council Community Plus	-	12,500	-	-	12,500
Kirklees Council Dalton Together	560	500	(560)	-	500
Kirklees Council Disabled Children's Fund	225	-	(225)	-	-
Kirklees Council Place Partnership	17,560	-	(17,560)	-	-
Kirklees Council Wevolve	-	15,000	(5,348)	-	9,652
Kirklees Council Youth Funding	450	1,000	(450)	-	1,000
Midcounties Co-op	1,483	-	(1,483)	-	-
LS2Y	-	600	-	-	600
Oakwell	-	9,407	(9,407)	-	-
One17 Design Charitable Trust	400	-	(400)	-	-
Reaching Communities	-	25,000	(21,751)	-	3,249
Postcode Lottery	3,983	-	(3,983)	-	-
St. James's Place Charitable Foundation	-	5,000	-	-	5,000
Creative Minds	-	5,000	-	-	5,000
The Swire Trust	7,501	10,000	(9,168)	-	8,333
Third Sector Leaders	19,634	1,800	(20,434)	-	1,000
Thriving Kirklees	2,250	-	(2,250)	-	-
Ward Councillors	166	-	(166)	-	-
	<u>75,273</u>	<u>138,632</u>	<u>(135,255)</u>	<u>-</u>	<u>78,650</u>

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Previous period					
Albert Hunt Trust	2,000	-	(2,000)	-	-
Allen Lane	-	5,000	(2,500)	-	2,500
Awards for All	-	10,000	(8,568)	-	1,432
 Brelms Trust	3,473	4,796	(3,473)	-	4,796
Central England	2,000	-	-	(2,000)	-
Children in Need	5,522	10,000	(7,333)	-	8,189
Community Learning Works	2,743	7,772	(10,515)	-	-
Co-operative Community Fund	512	1,147	-	-	1,659
Cummins Global Giving Fund	8,918	-	(8,918)	-	-
D'Oyly Carte Charitable Trust	3,034	-	(3,034)	-	-
Edward Gostling Foundation	2,423	-	(2,423)	-	-
Garfield Weston Foundation	9,126	-	(9,126)	-	-
The George A Moore Foundation	2,000	1,500	(1,015)	-	2,485
 Kirklees Council					
Dalton Together	-	1,120	(560)	-	560
Kirklees Council	11,272	4,275	(15,322)	-	225
Kirklees Council	-	20,926	(3,366)	-	17,560
Kirklees Council	450	-	-	-	450
 Midcounties Co-op One17 Design	1,408	75	-	-	1,483
Charitable Trust	1,000	-	-	(600)	400
One Community Fund	-	1,969	(1,969)	-	-
Thornton Family	1,000	-	(1,000)	-	-
 J Dickinson Fund	1,000	-	(1,000)	-	-
 Postcode Lottery	-	20,000	(16,017)	-	3,983
The Swire Trust	-	10,000	(2,499)	-	7,501
 Third Sector Leaders	-	20,055	(421)	-	19,634
Thriving Kirklees	2,250	-	-	-	2,250
Ward Councillors	372	1,000	(206)	(1,000)	166
	60,503	119,635	(101,265)	(3,600)	75,273

Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds (continued)

The balances on restricted funds are all unexpended grants for the charity's projects, including Sprout (creative outdoor activities for families with children with additional needs) and Bud (therapeutic gardening for vulnerable adults). Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

16 Analysis of movement in unrestricted funds

Current period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	57,004	3,738	1,337	-	62,079
	57,004	3,738	1,337	-	62,079
Previous period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General fund	52,124	10,211	(8,931)	3,600	57,004
	52,124	10,211	(8,931)	3,600	57,004

Name of unrestricted fund	Description, nature and purposes of the fund
--------------------------------------	---

General fund	The unrestricted reserves of the charity including fixed assets. The free reserves exclude the book value of fixed assets.
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Growing Works

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of net assets between funds

Current period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	9,948	-	-	9,948
Net current assets/(liabilities)	52,131	-	78,650	130,781
Total	62,079	-	78,650	140,729
Previous period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	14,174	-	-	14,174
Net current assets/(liabilities)	37,950	-	60,503	98,453
Total	52,124	-	60,503	112,627

Accounts

Company registered number 07832832

Registered charity number 1160003

Growing Works

Trustees Annual Report and Financial Statements

for the year ended 31st March 2022

Growing Works

Report of the Trustees for the year ended 31 March 2022

Reference and Administrative Information

Charity name	Growing Works
Charity Registration Number	1160003
Company Registration Number	07832832
Registered Office	c/o The Quickbook Accountants 90 New North Road Huddersfield HD1 5NE

Trustees

Caroline Gore (Chair)	
James Gore-Langton (Treasurer)	
Richard Blackburn	(appointed 21 October 2021)
Kevin Evans	(appointed 12 May 2022)
Gemma Fowler	(appointed 12 May 2022)
Frances Prior	(appointed 21 October 2021)
Byron Jones	(resigned 14 September 2021)
Helen Tones	(resigned 6 September 2021)
Julia Murray	(resigned 14 September 2021)
Graham Simmonds	(resigned 23 July 2021)

Principal staff

Anne Merry (Chief Executive)

Independent Examiner

Paul Cowham FCA
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Bankers

Co-operative Bank plc
39 Market Street
Huddersfield
HD1 2HL

Growing Works

Report of the Trustees for the year ended 31 March 2022

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2022.

About us

Growing Works nurtures healthy lives outdoors using the values of empowering people by connecting to the natural world, creating inclusive and supportive communities and improving health and happiness. We enable families and vulnerable adults who face challenges to be part of a supportive community of peers who help each other to overcome their barriers. We use the 'power of doing' in the outdoor environment and connection to nature to make social networks accessible to all.

Charitable Objects

- to preserve, protect and promote good health amongst the community by promoting and encouraging public participation in healthy exercise and creative physical activity.
- the relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage, especially through the provision of outdoor therapeutic activity for families with complex needs, people in isolated and vulnerable circumstances, and people with poor mental health.
- to advance the education of the public with regard to the natural environment and the seasons through gardening and utilisation of the outdoor environment; and in particular to advance the education of young people and children, in order to develop their skills, capacities and capabilities so they may be enabled to better participate in society.

Objectives and activities: strategic objectives

To nurture healthy lives outdoors and empower vulnerable people to build resilience by establishing supportive communities and using the natural environment.

Our main projects are:

Bud: Therapeutic gardening groups with people with long term physical and mental health conditions in small groups in their community to help them enjoy and benefit from gardening and socialising in the outdoor environment within the community, including training courses and supported volunteering opportunities.

Sprout (Strong Parents Reaching out): An innovative and unique project working using a whole family approach with families who have children with additional needs.

Young Shoots: Building skill, independence and confidence for young people aged 13+ without parents

How Our Activities Deliver Public Benefit

Our holistic approach aims to find a place for everyone and our sessions include supported groups, courses and volunteering opportunities. By connecting people with their environment and providing supportive activities we can help to improve health and happiness and encourage their engagement with their community.

In planning the activities of the charity, the trustees have had regard for the Charity Commission's guidance on public benefit.

Growing Works

Report of the Trustees for the year ended 31 March 2022

Activities and performance

Summary

It has again been a challenging year with restrictions of the global pandemic continuing into 2021 and transition to being back together as we journeyed through the year. Again Growing Works provided consistent provision to aid the wellbeing of participants as they re-learned how to engage with each other and the world around them. The charity has continued adapting to the ongoing changes experienced across society. Strongly evidenced to us across the year has been the need for 'none-targeted' sessions for adults, to allow them a safe space to engage in therapeutic activities. Working in this way has allowed us to support adults who were isolated and to act as a point of early intervention to support them to re-engage with community and other support services.

Regular sessions have provided support, skills development, and social contact to vulnerable and often isolated adults.



Figure 1 Family Bushcraft

Core projects and new opportunities

The number of people looking to access services has again grown. Funding has allowed us to extend our reach, therefore connecting with new audiences and informing our work further.

This has in turn given Growing Works opportunity to build on partnerships, develop provision and look to pilot extensions of projects for 2021/2022.

Site improvement work at Wakefield Road Allotment during 2021/2022

To make our facilities accessible to all, we planned, in consultation with participants, how to transform our growing space to allow everyone to access the growing beds. The planning has been completed and we are ready to install heugel-kulter beds that will not only create an accessible space, but also demonstrate another way of growing food. We are excited to see how this space develops across the next year.

Growing Works

Report of the Trustees for the year ended 31 March 2022

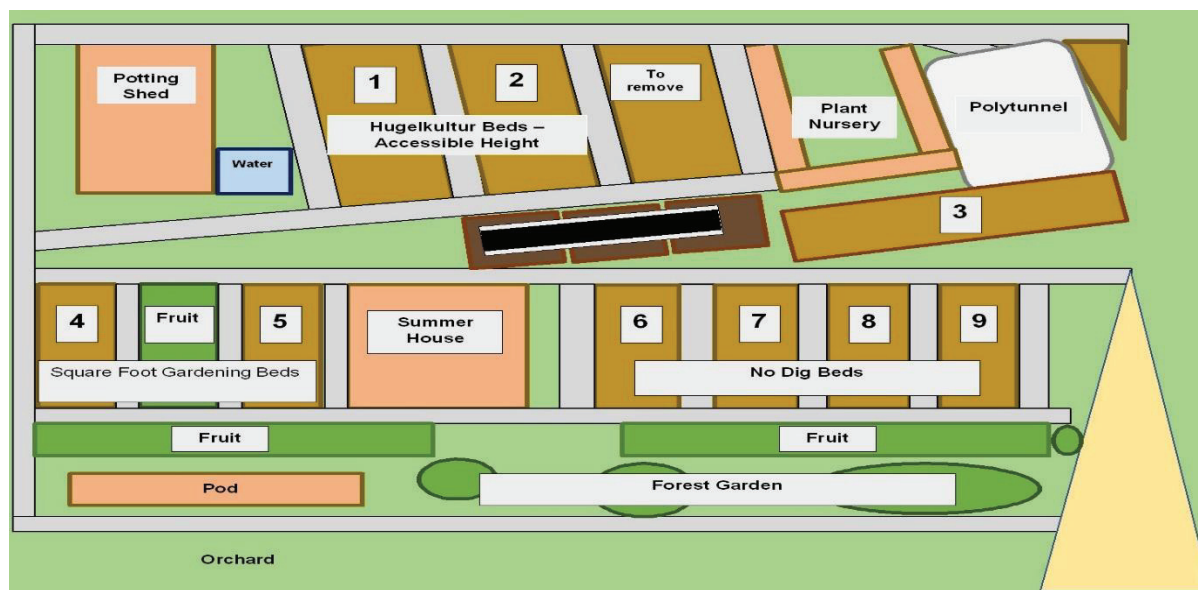


Figure 2 Wakefield Road Site Plan

Within our storage space new lighting has meant that we now have adequate lighting in all areas, making it a much safer and comfortable place to work in.

Again, GoodGym has given many volunteer hours into this and other sites we use around Huddersfield. Feedback from participants and partners about evolving facilities available at our Wakefield Road Allotment garden has been very positive and being able to co-design the space with participants has been invaluable.

Achievements and outcomes

Despite ongoing challenges the Growing Works team responded quickly to changing situations, tried different techniques to engage with participants and adapted flexibly to respond to demand.

2021 – 2022 Participation numbers at Growing Works

	Number of Sessions	Number of different Participants	Number of different visits
Bud projects (Almondbury, Dalton, WR)	103	106	566
Adult Training	41	86	279
Sprout Project (families)	55	253	1118
Young Shoots (13+)	36	25	202
Family Sessions	51	278	1295
GW sessions off site	10	154	182
Groups visiting WR	12	40	64
Fartown support sessions	8	72	100
Total	316	1014	3806

Growing Works

Report of the Trustees for the year ended 31 March 2022

Maintaining contact with vulnerable adults and promoting good health

Through our long running Bud project potentially vulnerable adults have been able to maintain contacts and routines, so important to their mental wellbeing. Sessions offer physical activity to keep people active and engaged, transferable skills development, and opportunities to learn about growing food, and healthy diets. Connecting people with the world around them and the natural pace of life can have huge benefits for wellbeing and is at the core of all we do.

"If I hadn't come today, I wouldn't have spoken to anyone in over a week, coming here makes me feel safe!"

Bud participant

Support for families

Families attending Sprout sessions have children with additional needs for whom two interrupted school years has been particularly hard. Sessions have been able to provide some relief from stresses, a place to find peer support, and a consistent activity to look forward to at a difficult time.

"Using words isn't good enough to explain how much of a wonderful service Sprout provides. It is truly invaluable to families. Outstanding and so much needed."

Parent Quote

Highlights of this long running project include; Families supporting each other, not only parent/carers but also children looking out for each other; Seeing young people try something they wouldn't do otherwise; Watching children play together confidently when you know they suffer from anxiety and struggle in social situations; Seeing new families relaxing and enjoying themselves with established families welcoming them. There is a real feeling that Sprout is one big family where people can find acceptance and a warm welcome.

Support for Young People

Our Young Shoots programme delivers stimulating short courses targeted at young people (13-19) with additional needs, largely those who suffer anxiety or who experience life on the autistic spectrum. Courses promote confidence and foster independence. Whilst continually increasing skills levels in outdoor living and healthy eating in stunning allotment spaces, we provide young adolescents with opportunity for self-expression, collaborative learning, and exploration with a varied offer e.g., bushcraft/forest school. foraging/cooking skills with artistic endeavour.

"She feels like a different person coming to young shoots, her confidence, her posture and her smile are priceless"

Parent Feedback

Growing Works

Report of the Trustees for the year ended 31 March 2022

New projects and new beneficiaries

Adult Mindful Crafts

Building on our new training offer from 2020, we developed 'Mindful Craft' sessions for adults to not only teach a new skill but to also allow the space to just be. Delivered at our Wakefield Road Allotments the groups explored crafts such as weaving, printing and bookbinding as well as food based sessions looking at preserving and fermenting.

"Living with depression is being trapped in repeating thoughts, the group helps take your mind off that"

Adult training session participant

Volunteers

Growing Works has always valued the support of our dedicated volunteers. This year with our core projects in demand and new ideas for promoting good mental health in the local community we have been extremely lucky to continue benefitting from the support of volunteers in delivering our work. It has been a challenging time for everyone so it has been incredible for our volunteers to continue to give of their time, energy and skills to help us to support others.

Local people have helped to build new facilities, supported vulnerable people attending our sessions, and completed background administrative work and promotional work.

Challenges and changes

Growing Works have been continually working to adapt to the changes brought by the lessening social restrictions we all experience. We have learnt a lot and gained the knowledge that we can be flexible to need and situations to provide ongoing mental health support to people in our community, even where some services cannot. We have coped with increased demand despite being a very small team which is testament to the commitment of our talented and positive staff.

The staff team has begun to grow with the appointment of a second Project Coordinator and a new CEO in October. We have also had new additions to our Board of Trustees. These changes have created the opportunity to take the time to review and reflect and both out internal and external workings, to reaffirm our mission and to strive to nurture healthy lives outdoors.

Plan going forward 2022/2023

Aims

- Continue to access funding that allows for maintaining our Core project delivery, providing continuity of support for current participants and promoting services to new contacts.
- To involve staff and participants in strategy and planning to feed into overall outlook and specific project plans.
- Foster relationships with local partners in health and education with the aim of increasing referrals.
- Continue to improve our facilities and offer to other local groups.
- Subject to funding maintain new projects going forward.
- With demand high and the success of new projects - build our staff team

Growing Works

Report of the Trustees for the year ended 31 March 2022

- Look towards future opportunities and potential new projects to meet the increasing demand, including increasing our 'open to all' offer.

Financial Review

The charity's income during the year was mainly grant funding from a variety of funders. With the partial relaxation of Covid restrictions, our funding and activity increased from the previous year, although our income from donations and fees for workshops and other pieces of work was again lower than pre-Covid levels. Expenditure increased due to new recruitment and increased activities, with associated project costs. At the year end the charity had a modest overall surplus of income over expenditure of £19,650 on all funds. Growing Works free reserves fund slightly increased to £42,946. Growing Works will look to continue to increase turnover to a sustainable level by continuing to increase our corporate work, plant sales and volunteer support. In a difficult and uncertain funding environment continuing careful management of finances is required, particularly in the light of increasing inflation.

There are also opportunities for established charities in difficult times and Growing Works aim to make full use of our contacts and reputation to continue to achieve our aims.

Growing Works

Report of the Trustees for the year ended 31 March 2022

Reserves Policy

1. Definition of Reserves

"Reserves" are used to describe that part of a charity's funds that are freely available to fund its general operations and so is not subject to commitments, planned expenditure or other restrictions. Consequently, Reserves do not include endowment funds, restricted funds and designated funds, or funds represented by fixed assets.

2. Growing Works registered charity requirements of reserves policy:

- to ensure management of its resources.
- to plan and formally report its approach to stakeholders.
- to match Growing Works reserves to the necessary requirements and no more.
- to state the amount of reserves on an annual basis.

3. How and why reserves are managed

- Growing Works aims to secure reserves of 4 months operating costs in order to provide continuation of services relating to the charitable objectives. This also allows adequate notice of termination of employment if necessary and as a buffer against fluctuating grant funding.
- Growing Works intends to establish and maintain reserves at this level by fundraising, sponsorship, income generation and applying for unrestricted funding.
- The trustees will review the reserves policy on an annual basis when the annual accounts are published and reviewed.

Growing Works requires reserves to cover:

- unexpected large capital items e.g. van costs
- core costs for which we don't have funding e.g. management and admin salaries
- key projects such as Sprout if there is a gap in the funding stream
- growth and development of a base as in our business plan.

The Trustees have determined that the turnover required to deliver our objectives is equivalent to 4 fte staff and associated core costs ie £120,000. Where turnover is less than this it is more difficult to fulfil our objectives efficiently.

To ensure stability 4 months operating costs are required as reserves or a minimum of £40,000 as we aim to have a turnover greater than £120,000. At March 2022 the free reserves stood at £42,946. This level of reserves is deemed acceptable by the trustees.

Growing Works

Report of the Trustees for the year ended 31 March 2022

Governance and structure

Governance

Growing Works is a charitable company limited by guarantee and registered as a charity with the Charity Commission. The governing document is the Articles of Association adopted in 2013 and amended 22nd August 2014.

Board of Trustees

The charity is governed by the Board of Directors (referred to in this report as the Trustees) currently comprising three members with a range of skills and experience. All Trustees are members of the organisation.

We recognise the responsibilities placed by law on a Trustee and an induction programme ensures that trustees are aware of their responsibilities and the requirements of the role. The trustees currently meet approximately every six weeks and also communicate regularly via email.

Management

The Trustees delegate day-to-day operational management of the charity to the Chief Executive.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed and put in place procedures to manage those risks.

Growing Works

Report of the Trustees for the year ended 31 March 2022

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors 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 the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors on 31 August 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'CG', is written above the name Caroline Gore.

Caroline Gore (Trustee)

Independent Examiner's Report to the Trustees of Growing Works

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

11 / 16 / 2022

Growing Works
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	3	5,288	-	5,288	1,478
Grants	4	1,000	119,635	120,635	79,807
Fees and other income	5	3,923	-	3,923	4,453
Total income		10,211	119,635	129,846	85,738
Expenditure					
Charitable activities	6	8,931	101,265	110,196	71,542
Total expenditure		8,931	101,265	110,196	71,542
Net income/(expenditure) for the year	7	1,280	18,370	19,650	14,196
Transfer between funds		3,600	(3,600)	-	-
Net movement in funds for the year		4,880	14,770	19,650	14,196
Reconciliation of funds					
Total funds brought forward		52,124	60,503	112,627	98,431
Total funds carried forward		57,004	75,273	132,277	112,627

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Growing Works
Company number 7832832
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	14,058	14,174
Total fixed assets		14,058	14,174
Current assets			
Debtors	13	2,025	2,275
Cash at bank and in hand		119,182	99,965
Total current assets		121,207	102,240
Liabilities			
Creditors: amounts falling due in less than one year	14	(2,988)	(3,787)
Net current assets		118,219	98,453
Total assets less current liabilities		132,277	112,627
Net assets		132,277	112,627
Funds of the charity			
Restricted income funds	15	75,273	60,503
Unrestricted income funds	16	57,004	52,124
Total charity funds		132,277	112,627

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 27 form part of these accounts.

Approved by the trustees on 31 August 2022 and signed on their behalf by:



James Gore-Langton (Trustee)

Growing Works

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Growing Works 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 note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

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

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

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g 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.

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

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles	4 years
Portable buildings and fixtures	10 years

k Debtors

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

l 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.

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

m 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.

n Financial instruments

The charity 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.

o Pensions

Employees of the charity are entitled to join the charity's defined contribution workplace pension scheme. The charity's liability to the scheme is restricted to the contributions disclosed in note 8, subject to the minimum legal requirement.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £	<i>Total 2021</i> £
Donations	2,635	-	2,635	1,016
Donated services and equipment	2,653	-	2,653	462
Total	5,288	-	5,288	1,478
Previous reporting period	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £	
<i>Donations</i>	1,016	-	1,016	
<i>Donated services and equipment</i>	462	-	462	
Total	1,478	-	1,478	

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Albert Hunt Trust	-	-	-	2,000
Allen Lane Foundation	-	5,000	5,000	-
Awards for All	-	10,000	10,000	10,000
Brelms Trust	-	4,796	4,796	4,702
Children in Need	-	10,000	10,000	12,604
Community Learning Works	-	7,772	7,772	5,030
Co-operative Community Fund	-	1,147	1,147	512
The George A Moore Foundation	-	1,500	1,500	2,000
Kirklees Council	-	27,321	27,321	11,272
Midcounties Co-op	-	75	75	1,408
One Community Fund	-	1,969	1,969	7,726
Postcode Lottery	-	20,000	20,000	-
The Swire Charitable Trust	-	10,000	10,000	-
Tesco	1,000	-	1,000	-
Third Sector Leaders	-	20,055	20,055	-
Ward Councillors	-	-	-	1,434
Other grants	-	-	-	21,119
Total	1,000	119,635	120,635	79,807
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £	
Albert Hunt Trust	-	2,000	2,000	
Awards for All	-	10,000	10,000	
Brelms Trust	-	4,702	4,702	
Central England Co-operative	-	2,000	2,000	
Children in Need	-	12,604	12,604	
Comic Relief	-	4,000	4,000	
Community Learning Works	-	5,030	5,030	
Co-operative Community Fund	-	512	512	
D'Oyly Carte Charitable Trust	-	4,000	4,000	
Edward Gostling Foundation	-	7,500	7,500	
The George A Moore Foundation	-	2,000	2,000	
Kirklees Council	-	11,272	11,272	
Loose Change	-	250	250	
Midcounties Co-op	-	1,408	1,408	
One17 Design Charitable Trust	-	1,000	1,000	
One Community Fund	-	7,726	7,726	
Soil Association	-	990	990	
South West Yorkshire Partnership N.	-	1,379	1,379	
Ward Councillors	-	1,434	1,434	
Other grants	-	-	-	
Total	-	79,807	79,807	

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Fees and other income

	2022 £	2021 £
Herb sales	-	-
Workshop fees	3,538	98
Other fees and sales	-	-
HMRC furlough payments	385	4,355
	3,923	4,453

All income from fees, trading and other sources is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs	89,389	57,801
Premises	187	864
Administration	4,945	2,500
Project costs	11,194	6,485
Depreciation	3,716	3,356
Governance costs -		
Book-keeping and accountancy	465	236
Independent examination	300	300
	110,196	71,542
	2022 £	2021 £
Restricted expenditure	101,265	60,982
Unrestricted expenditure	8,931	10,560
	110,196	71,542

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation	3,716	3,356
Operating lease rentals:		
Property	-	680
Independent examiner's remuneration		
- independent examination	300	300
- tax	75	75
	<u> </u>	<u> </u>

8 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	87,551	56,819
Social security costs	633	140
Pension costs	1,205	842
	<u> </u>	<u> </u>
	89,389	57,801
	<u> </u>	<u> </u>

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 11 (2021: 10).

The average full time equivalent number of staff employed during the period was 3 (2021: 3).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £13,961 (2021: £13,435).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Kirklees Council	27,321	11,272
Other	385	4,355
	27,706	15,627

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	10,307	9,300	19,607
Additions	3,600	-	3,600
At 31 March 2022	13,907	9,300	23,207
Depreciation			
At 1 April 2021	2,333	3,100	5,433
Charge for the year	1,391	2,325	3,716
At 31 March 2022	3,724	5,425	9,149
Net book value			
At 31 March 2022	10,183	3,875	14,058
At 31 March 2021	7,974	6,200	14,174

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Debtors

	2022 £	2021 £
Prepayments and accrued income	2,025	2,275
	2,025	2,275

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Short term compensated absences (holiday pay)	2,565	3,007
Other creditors and accruals	412	802
Taxation and social security costs	11	(22)
	2,988	3,787

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Current period					
Albert Hunt Trust	2,000	-	(2,000)	-	-
Allen Lane Foundation	-	5,000	(2,500)	-	2,500
Awards for All	-	10,000	(8,568)	-	1,432
Brelms Trust	3,473	4,796	(3,473)	-	4,796
Central England Co-operative	2,000	-	-	(2,000)	-
Children in Need	5,522	10,000	(7,333)	-	8,189
Community Learning Works	2,743	7,772	(10,515)	-	-
Co-operative Community Fund	512	1,147	-	-	1,659
Cummins Global Giving Fund	8,918	-	(8,918)	-	-
D'Oyly Carte Charitable Trust	3,034	-	(3,034)	-	-
Edward Gostling Foundation	2,423	-	(2,423)	-	-
Garfield Weston Foundation	9,126	-	(9,126)	-	-
The George A Moore Foundation	2,000	1,500	(1,015)	-	2,485
Kirklees Council Dalton Together	-	1,120	(560)	-	560
Kirklees Council Disabled Children's Fund	11,272	4,275	(15,322)	-	225
Kirklees Council Place Partnership	-	20,926	(3,366)	-	17,560
Kirklees Council Youth Funding	450	-	-	-	450
Midcounties Co-op	1,408	75	-	-	1,483
One17 Design Charitable Trust	1,000	-	-	(600)	400
One Community Thornton Family Fund	-	1,969	(1,969)	-	-
	1,000	-	(1,000)	-	-
J Dickinson Fund	1,000	-	(1,000)	-	-
Postcode Lottery	-	20,000	(16,017)	-	3,983
The Swire Trust	-	10,000	(2,499)	-	7,501
Third Sector Leaders	-	20,055	(421)	-	19,634
Thriving Kirklees	2,250	-	-	-	2,250
Ward Councillors	372	1,000	(206)	(1,000)	166
	<u>60,503</u>	<u>119,635</u>	<u>(101,265)</u>	<u>(3,600)</u>	<u>75,273</u>

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Analysis of movements in restricted funds (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Previous period					
Albert Hunt Trust	1,000	2,000	(1,000)	-	2,000
Awards for All	-	10,000	(10,000)	-	-
Brelms Trust	3,110	4,702	(4,339)	-	3,473
Central England Co-operative	-	2,000	-	-	2,000
Children in Need	470	12,604	(7,552)	-	5,522
Comic Relief	-	4,000	(4,000)	-	-
Community Learning Works	5,535	5,030	(7,822)	-	2,743
Co-operative Community Fund	-	512	-	-	512
Cummins Global Giving Fund	12,833	-	(3,915)	-	8,918
D'Oyly Carte Charitable Trust	-	4,000	(966)	-	3,034
Edward Gostling Foundation	-	7,500	(5,077)	-	2,423
Garfield Weston Foundation	15,000	-	(5,874)	-	9,126
The George A Moore Foundation	500	2,000	(500)	-	2,000
Kirklees Council Disabled Children's Fund	-	11,272	-	-	11,272
Kirklees Council Loose Change	450	-	-	-	450
Midcounties Co-op One17 Design	-	250	(250)	-	-
Charitable Trust One Community Fund	-	1,408	-	-	1,408
Thornton Family Fund	-	1,000	-	-	1,000
J Dickinson Fund	-	5,726	(4,526)	(1,200)	-
Scurrah Wainwright Trust	-	1,000	-	-	1,000
Sir George Martin Trust	-	1,000	-	-	1,000
Soil Association SW Yorks NHS Foundation Trust	-	990	(990)	-	-
Thriving Kirklees Ward Councillors	-	1,379	(1,379)	-	-
	2,250	-	-	-	2,250
	-	1,434	(1,062)	-	372
	<u>42,878</u>	<u>79,807</u>	<u>(60,982)</u>	<u>(1,200)</u>	<u>60,503</u>

Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Analysis of movements in restricted funds (continued)

The balances on restricted funds are all unexpended grants for the charity's projects, including Sprout (creative outdoor activities for families with children with additional needs) and Bud (therapeutic gardening for vulnerable adults). Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

16 Analysis of movement in unrestricted funds

Current period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	52,124	10,211	(8,931)	3,600	57,004
	52,124	10,211	(8,931)	3,600	57,004
	52,124	10,211	(8,931)	3,600	57,004
Previous period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
General fund	55,553	5,931	(10,560)	1,200	52,124
	55,553	5,931	(10,560)	1,200	52,124
	55,553	5,931	(10,560)	1,200	52,124

Name of unrestricted fund	Description, nature and purposes of the fund
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General fund	The unrestricted reserves of the charity including fixed assets. The free reserves exclude the book value of fixed assets.
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Growing Works

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of net assets between funds

Current period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	14,058	-	-	14,058
Net current assets/(liabilities)	42,946	-	75,273	118,219
Total	57,004	-	75,273	132,277
Previous period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	14,174	-	-	14,174
Net current assets/(liabilities)	37,950	-	60,503	98,453
Total	52,124	-	60,503	112,627

Accounts

Company registered number 07832832

Registered charity number 1160003

Growing Works

Trustees Annual Report and Financial Statements

for the year ended 31st March 2021

Growing Works

Report of the Trustees For the year ended 31 March 2021

Reference and Administrative Information

Charity name	Growing Works
Charity Registration Number	1160003
Company Registration Number	07832832
Registered Office	c/o The Quickbook Accountants 90 New North Road Huddersfield HD1 5NE

Trustees

Byron Jones (Chair)	
James Gore-Langton (Treasurer)	
Helen Tones	(resigned 6 September 2021)
Julia Murray	
Graham Simmonds	(resigned 23 July 2021)
Caroline Gore	

Principal staff

Anna Parker
Rachel Burnett

Independent Examiner

Paul Cowham FCA
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M1 4LE

Bankers

Co-operative Bank plc
39 Market Street
Huddersfield
HD1 2HL

Growing Works

Report of the Trustees For the year ended 31 March 2021

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2021.

About us

Growing Works nurtures healthy lives outdoors using the values of empowering people by: connecting to the natural world, creating inclusive and supportive communities and improving health and happiness. We enable families and vulnerable adults who face challenges to be part of a supportive community of peers who help each other to overcome their barriers. We use the 'power of doing' in the outdoor environment and connection to nature to make social networks accessible to all.

Charitable Objects

- to preserve, protect and promote good health amongst the community by promoting and encouraging public participation in healthy exercise and creative physical activity;
- the relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage, especially through the provision of outdoor therapeutic activity for families with complex needs, people in isolated and vulnerable circumstances, and people with mental health issues;
- to advance the education of the public with regard to the natural environment and the seasons through gardening and utilisation of the outdoor environment; and in particular to advance the education of young people and children, in order to develop their skills, capacities and capabilities so they may be enabled to better participate in society.

Objectives and activities: strategic objectives

To nurture healthy lives outdoors and empower vulnerable people to build resilience by establishing supportive communities and using the natural environment.

Our main projects are:

Sprout (Strong Parents Reaching out): An innovative and unique project working using a whole family approach with families who have children with additional needs.

Young Shoots: Building skill, independence and confidence for young people aged 13+ without parents

Bud: Therapeutic gardening groups with people with long term physical and mental health conditions in small groups in their community to help them enjoy and benefit from gardening and socialising in the outdoor environment within the community, including training courses and supported volunteering opportunities.

How Our Activities Deliver Public Benefit

Our holistic approach aims to find a place for everyone including: drop-ins, supported groups, courses and volunteering opportunities. By connecting people with their environment and providing supportive activities we can help to improve health and happiness and encourage their engagement with their community.

In planning the activities of the charity, the trustees have had regard for the Charity Commission's guidance on public benefit. In Spring of 2020 the Covid-19 outbreak resulted in great challenges and meant all sessions had to be cancelled at short notice. All plans had to be put on hold, new plans quickly formed to support participants. Challenges

Growing Works

Report of the Trustees For the year ended 31 March 2021

have continued through into 2021 but we continue to work hard to adapt and deliver the best quality service we can.

Activities and performance

Summary

It has been a challenging year with the global pandemic hitting the UK in March 2020 and continues to still have an effect on day to day life throughout the year. Growing Works quickly recognised the need to maintain mental health and therapeutic services and has worked throughout the year to provide as much continuity and support as possible to vulnerable and disadvantaged members of the community. The charity has continued adapting to the ongoing changes experienced across society as a result of the Coronavirus pandemic. As restrictions ease through 2021 we have seen the return of our core projects for vulnerable Families, Young People and Adults, and made positive moves to support more people with the introduction of new sessions. Our new offer responds to the increased demand for mental health and wellbeing support in the general population and has seen us delivering sessions to a more open audience as the difficulties brought about by the pandemic have touched everyone in the community.



Figure 1 Dalton community garden

Regular sessions have provided support, skills development, and social contact to vulnerable and often isolated adults. Activities were at times relocated to our Wakefield Road space due to the closure of other facilities and this provided much needed support to families of children with needs. New offers and ideas have been tested while adapting to the new social conditions and Growing Works is looking to lead the way locally on providing outdoor therapy and facilities to meet demand through challenging times.

Core projects and new opportunities

The number of people looking to access services along with some restrictions on group sizes has meant operating with a waiting list for most sessions in order to ensure we can fairly share out access to services. This has worked really well allowing new contacts to attend and existing participants have been patient and understanding of the need to work in this way. Switching from drop-ins to booking has however increased session administration. We aim to make this easier over the coming year by introducing an online booking system or App and have been devoting some work towards finding an appropriate system. Core funding underpins all these important changes and we are immensely grateful for the support we receive.

Our main projects **Sprout**, for families of children with additional needs, **Young Shoots** - aimed at building confidence and independence for Young People with needs, and **Bud** - for adults needing support and **Bud Volunteers** - aimed at offering volunteering

Growing Works

Report of the Trustees For the year ended 31 March 2021

opportunities to local adults, are all now operating with account taken of any necessary Covid secure measures. With a clear need in the community for more support following a year of disruptions and social restrictions we have also introduced new projects.

Young people have experienced interruptions to their education, reduced employment opportunities and limited social interactions, even more challenging for those with educational needs. The expected effect on their life skills, confidence, independence and happiness has been much talked about.

Branching out – new open to all sessions

Uncertainty and change can unsettle anyone, and with illness, anxiety, job uncertainty and social change affecting so many, we wanted to offer 'open to all' provision. This will be aimed towards people who may not normally seek mental health support but are experiencing stress, anxiety and isolation and could benefit from taking time out for themselves in a quiet and supportive space, this started with bushcraft skills but will move towards crafts and music later in the Spring

Site improvement work at Wakefield Road Allotment during 2021

In response to the pandemic improvement works at Wakefield Road were expanded and accelerated to ensure that the charity could offer Covid safe outdoor space for GW projects and to offer to the local community. A gravel base has been installed inside the poly tunnel to deal with muddy conditions and making the space suitable for a small meetings.

To make our facilities more weather proof to attract people to the site all year round work has also been completed on movable shelters with posts and tarps.



Figure 2 Wakefield Road Polytunnel improvement

Facilities at Wakefield Road Allotment continue to improve with an updated kitchen planned and extended wheelchair accessible pathways.

We have benefitted greatly from the time and skills of volunteers in delivering changes. GoodGym has given many volunteer hours into this and other sites we use around Huddersfield. Feedback from participants and partners about evolving facilities available at our Wakefield Road Allotment garden has been very positive and clearly developments are making the venue more attractive to visitors. The Covid safe space is a great way to continue delivering events and sessions whilst providing the reassurance of meeting in the fresh open air setting.

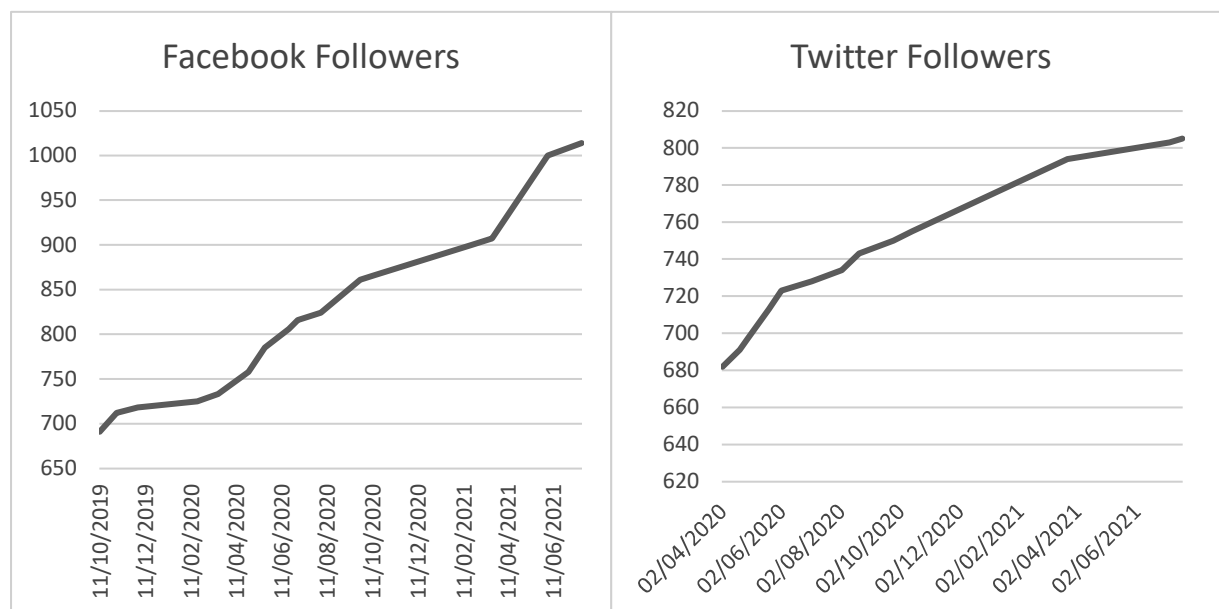
Reaching new people and building our networks

Using Social Media in encouraging people to get outdoors in their own space through lockdown was a new area for us and allowed us to build more of an online following. We continue to promote our services online and new contacts have been steadily building. We

Growing Works

Report of the Trustees For the year ended 31 March 2021

hope to link new people through to our existing and new projects and continue to encourage the use of community garden spaces.



Achievements and outcomes

Despite ongoing challenges the Growing Works team responded quickly to changes situations, tried different techniques to engage with participants and adapted flexibly to respond to demand.

2020 – 2021 Participation numbers at Growing Works

	Number of Sessions	Number of different Participants	Number of different visits
Bud projects (Almondbury, Dalton, WR)	81	86	436
Adult Training 8th & 15th Dec 2020	2	4	6
Sprout Project (families) Limited spaces and sessions cancelled during this period	31	93	274
Young Shoots (13+)	28	26	142
Family Bushcraft	10	72	153
GW Events – not running this year	0	0	0
Groups visiting WR	0	0	0
Fartown support sessions	2	26	30
Volunteers helping GW achieve our aims	Number of sessions	Number of Volunteers	Total hours
		30	285

Growing Works

Report of the Trustees For the year ended 31 March 2021

It is worth noting that for much of this time period there were restrictions in place preventing sessions or limiting numbers. Participation figures and sessions numbers from April 2021 have significantly increased.

Maintaining contact with vulnerable adults and promoting good health

Through our long running Bud project potentially vulnerable adults have been able to maintain contacts and routines, so important to their mental wellbeing, with the reassurance that Covid safety measures are in place to protect their physical health. Sessions offer physical activity to keep people active and engaged, transferable skills development, and opportunities to learn about growing food, and healthy diets. Connecting people with the world around them and the natural pace of life can have huge benefits for wellbeing and is at the core of all we do.

"I'll sleep well tonight!"

Bud participant

Following requests from existing participants we extended the duration of Bud sessions at Wakefield Road Allotments early in the year. For some individuals the social restrictions due to the pandemic were taking their toll and they needed additional support to overcome isolation and anxiety. The longer sessions and the new opportunity to meet and support young volunteers has been well received by the Bud volunteer group.

This last year has brought a new appreciation of how much value there is in outdoor activity and social contact and the Bud Community Gardens have provided a welcome haven to local people able to attend sessions or visit in their own time.

"I like to visit the garden during the week to show my children how the plants turn into food."

Community Garden Visitor



Figure 3 Young visitors enjoying the community gardens

Support for families

Families attending Sprout sessions have children with additional needs for whom change to routine and time away from schooling can be particularly hard. Sessions have been able to provide some relief from stresses, a place to find peer support, and a consistent activity to look forward to at a difficult time.

"Sprout have done an amazing job at sensitively adapting to the ever-changing situation.

The staff/volunteers are so tuned in, not only to our children's needs, but those of the family around the children. This is a rarity to find and makes the groups feel like 'home'."

Parent Quote

Growing Works

Report of the Trustees For the year ended 31 March 2021

Highlights of this long running project include; Families supporting each other, not only parent/carers but also children looking out for each other; Seeing young people try something they wouldn't do otherwise; Watching children play together confidently when you know they suffer from anxiety and struggle in social situations; Seeing new families relaxing and enjoying themselves with established families welcoming them. There is a real feeling that Sprout is one big family where people can find acceptance and a warm welcome.

With support from Cummins, One Community, Community Learning Works, and the Dalton Together community organisation we have delivered Family outdoor activity sessions reaching 67 different adults and 72 different children between December 2020 and April 2021.

Fallout from lockdown is ongoing, with families wellbeing being challenged and the need to socialise and gain support from peers increasing; families told us they have been struggling. We have also been told of financial deprivation within the home education community. An underlying theme of feedback gained from this group is that children have not been out, spending their days indoors, with parents keen to change this. Lockdowns have changed routines, leaving many families missing out. This



Figure 4 Family Activities at Wakefield Road

applies to parent/carers as well as children, with many parents commenting how much they needed to mix with others and how difficult lockdown has been. We have been told children have gained from the new inspiration provided and this has sparked creativity. "my son enjoyed putting his ideas into action" which also applied to parents who benefited from learning techniques for using the outdoor environment with their children.

Support for Young People

Our Young Shoots programme delivers stimulating short courses targeted at young people (13-19) with additional needs, largely those who suffer anxiety or who experience life on the autistic spectrum. Courses promote confidence and foster independence. Whilst continually increasing skills levels in outdoor living and healthy eating in stunning allotment spaces, we provide young adolescents with opportunity for self-expression, collaborative learning, and exploration with a varied offer e.g. bushcraft/foraging/cooking skills with artistic endeavour. Initially after the first lockdown ended the Young Shoots take the format of nature walks with small groups to enable the young people to feel comfortable leaving home and socialising again.

"the sessions are the highlight of her week...She has little else that is appropriate for her age; she says it has helped her gain confidence and taught her new skills. "

Parent Feedback

Growing Works

Report of the Trustees For the year ended 31 March 2021

New projects and new beneficiaries

Adult training sessions

With the physical and mental health effects of the pandemic touching the lives of everyone in the community we wanted to open services to a wider range of people, including those who would not previously have sought wellbeing support. New training sessions provided at our Wakefield Road Allotments have explored crafts and outdoor activities with a training element. Two Whittling sessions delivered in December 2020 were well received and plans made to introduce more sessions for 2021 with easing restrictions.

"Thoroughly enjoyed being outdoors, working with tools, and creating a wooden mallet!"

Adult training session participant

Volunteers

Growing Works has always valued the support of our dedicated volunteers. This year with our core projects in demand and new ideas for promoting good mental health in the local community we have been extremely lucky to continue benefitting from the support of volunteers in delivering our work. It has been a challenging time for everyone so it has been incredible for our volunteers to continue to give of their time, energy and skills to help us to support others.

Local people have helped to build new facilities, supported vulnerable people attending our sessions, and completed background administrative work and promotional work.

Challenges and changes

Growing Works have been continually working to adapt to the changes brought by the evolving social restrictions we all experience. We have learnt a lot and gained the knowledge that we can be flexible to need and situations to provide ongoing mental health support to people in our community, even where some services cannot. We have coped with increased demand despite being a very small team which is testament to the commitment of our talented and positive staff.

In addition to the challenges the pandemic has brought, the charity has also experienced a difficult time with lack of leadership brought about by the resignation of the Project Manager in March 2020 and difficulties in finding a suitably qualified replacement. This put a heavy burden on staff and trustees. We hope to expand our team over the coming year to build on our success and continue to make new links with other groups, further benefitting local people through the services they can access on their doorstep.

Plan going forward 2021/2022

No one can predict what the coming year might have in store, but we have proved capable of adapting to change and delivering where there is need. Our projects have expanded with limited resources. As we look forward we have ambitious plans for building our team to see even more outdoor therapy available to local people through our programme of activities supported by partners and influenced by the needs of our participants.

Aims for 2021

- Continue to access funding that allows for maintaining our Core project delivery, providing continuity of support for current participants and promoting services to new contacts.

Growing Works

Report of the Trustees For the year ended 31 March 2021

- To involve staff in strategy and planning to feed into overall outlook and specific project plans.
- Foster relationships with local partners in health and education with the aim of increasing referrals.
- Continue to improve our facilities and offer to other local groups.
- Subject to funding maintain new projects going forward.
- With demand high and the success of new projects - build our staff team
- Look towards future opportunities and potential new projects to meet the increasing demand, including increasing our 'open to all' offer.

Financial Review

The charity's income during the year was mainly grant funding from a variety of funders. Because of the Covid restrictions our income from donations and fees for workshops and other pieces of work was greatly reduced, but we did receive some grants as emergency Covid funding, and some payments from HMRC when some of our staff were furloughed for a short time. Expenditure was also much reduced, due to having a temporary freeze on recruitment of a new project manager, and lower project costs due to restrictions on activities. At the year end the charity had a modest overall surplus of income over expenditure of £14,196 on all funds. Growing Works free reserves fund was slightly lower at £37,950. Growing Works will look to continue to increase turnover to a sustainable level by continuing to increase our corporate work, plant sales and volunteer support. In a difficult and uncertain funding environment continuing careful management of finances is required, particularly as Covid restrictions were still in place for the first part of 2021-22. There are also opportunities for established charities in difficult times and Growing Works aim to make full use of our contacts and reputation to continue to achieve our aims.

Coronavirus

In late March 2020 national coronavirus restrictions came into force, and the charity had to suspend all its activities with beneficiaries. Regular staff continued to work from home, focusing more on administrative and development work. Later in the summer of 2020 activities with beneficiaries were restarted on a limited basis, while ensuring full compliance with restrictions and safe practices. This coronavirus situation resulted in reduced income and expenditure for the year, as described above, and it has created a more uncertain environment going forwards.

The charity is looking at ways that it can continue to help its beneficiaries within the restrictions. It depends on grant funding to provide these services, and there is a continuing search for such funding. As of the date of this report, both these strands have been successful, and the trustees are confident that this will be the case for the foreseeable future.

Growing Works

Report of the Trustees For the year ended 31 March 2021

Reserves Policy

1. Definition of Reserves

"Reserves" are used to describe that part of a charity's funds that are freely available to fund its general operations and so is not subject to commitments, planned expenditure or other restrictions. Consequently, Reserves do not include endowment funds, restricted funds and designated funds, or funds represented by fixed assets.

2. Growing Works registered charity requirements of reserves policy:

- to ensure management of its resources.
- to plan and formally report its approach to stakeholders.
- to match Growing Works reserves to the necessary requirements and no more.
- to state the amount of reserves on an annual basis.

3. How and why reserves are managed

- Growing Works aims to secure reserves of 4 months operating costs in order to provide continuation of services relating to the charitable objectives. This also allows adequate notice of termination of employment if necessary and as a buffer against fluctuating grant funding.
- Growing Works intends to establish and maintain reserves at this level by fundraising, sponsorship, income generation and applying for unrestricted funding.
- The trustees will review the reserves policy on an annual basis when the annual accounts are published and reviewed.

Growing Works requires reserves to cover:

- unexpected large capital items e.g. van costs
- core costs for which we don't have funding e.g. rent, management and admin salaries
- key projects such as Sprout if there is a gap in the funding stream
- growth and development of a base as in our business plan.

The Trustees have determined that the turnover required to deliver our objectives is equivalent to 4 fte staff and associated core costs ie £120,000. Where turnover is less than this it is more difficult to fulfil our objectives efficiently.

To ensure stability 4 months operating costs are required as reserves or a minimum of £40,000 as we aim to have a turnover greater than £120,000. Turnover has reduced to under £100,000 in the year, in the exceptional circumstances of the Covid situation, but it is expected to recover going forwards.

At March 2021 the free reserves stood at £37,950. This level of reserves is deemed acceptable by the trustees considering our expected £100,000 turnover.

Growing Works

Report of the Trustees For the year ended 31 March 2021

Governance and structure

Governance

Growing Works is a charitable company limited by guarantee and registered as a charity with the Charity Commission. The governing document is the Articles of Association adopted in 2013 and amended 22nd August 2014.

Board of Trustees

The charity is governed by the Board of Directors (referred to in this report as the Trustees) currently comprising three members with a range of skills and experience. All Trustees are members of the organisation.

We recognise the responsibilities placed by law on a Trustee and an induction programme ensures that trustees are aware of their responsibilities and the requirements of the role. The trustees currently meet approximately every six weeks and also communicate regularly via email.

Management

The Trustees delegate day-to-day operational management of the charity to the Project Manager.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed, and put in place procedures to manage those risks.

Growing Works

Report of the Trustees For the year ended 31 March 2021

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors 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 the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors on 14 September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Caroline Gore'.

Caroline Gore (Trustee)

Independent Examiner's Report to the Trustees of Growing Works

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

10 / 21 / 2021

Growing Works
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations and legacies	3	1,478	-	1,478	5,719
Grants	4	-	79,807	79,807	97,689
Fees and other income	5	4,453	-	4,453	4,423
Total income		5,931	79,807	85,738	107,831
Expenditure					
Charitable activities	6	10,560	60,982	71,542	92,748
Total expenditure		10,560	60,982	71,542	92,748
Net income/(expenditure) for the year	7	(4,629)	18,825	14,196	15,083
Transfer between funds		1,200	(1,200)	-	-
Net movement in funds for the year		(3,429)	17,625	14,196	15,083
Reconciliation of funds					
Total funds brought forward		55,553	42,878	98,431	83,348
Total funds carried forward		52,124	60,503	112,627	98,431

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Growing Works
Company number 7832832
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	12	14,174	16,330
Total fixed assets		14,174	16,330
Current assets			
Debtors	13	2,275	862
Cash at bank and in hand		99,965	84,290
Total current assets		102,240	85,152
Liabilities			
Creditors: amounts falling due in less than one year	14	(3,787)	(3,051)
Net current assets		98,453	82,101
Total assets less current liabilities		112,627	98,431
Net assets		112,627	98,431
Funds of the charity			
Restricted income funds	15	60,503	42,878
Unrestricted income funds	16	52,124	55,553
Total charity funds		112,627	98,431

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 27 form part of these accounts.

Approved by the trustees on 14 September 2021 and signed on their behalf by:



James Gore-Langton (Trustee)

Growing Works

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Growing Works 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 note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2021 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2021 (continued)

f Fund accounting

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

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

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g 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.

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

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles	4 years
Portable buildings and fixtures	10 years

k Debtors

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

l 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.

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

m 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.

n Financial instruments

The charity 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.

o Pensions

Employees of the charity are entitled to join the charity's defined contribution workplace pension scheme. The charity's liability to the scheme is restricted to the contributions disclosed in note 8, subject to the minimum legal requirement.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	1,016	-	1,016	3,359
Donated services and equipment	462	-	462	2,360
Total	1,478	-	1,478	5,719
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £	
Donations	3,359	-	3,359	
Donated services and equipment	2,360	-	2,360	
Total	5,719	-	5,719	

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Albert Hunt Trust	-	2,000	2,000	1,500
Awards for All	-	10,000	10,000	-
Brelms Trust	-	4,702	4,702	4,610
Central England Co-operative	-	2,000	2,000	-
Children in Need	-	12,604	12,604	9,826
Comic Relief	-	4,000	4,000	-
Community Learning Works	-	5,030	5,030	5,535
Co-operative Community Fund	-	512	512	-
D'Oyly Carte Charitable Trust	-	4,000	4,000	32,333
Edward Gostling Foundation	-	7,500	7,500	20,000
The George A Moore Foundation	-	2,000	2,000	1,000
Kirklees Council	-	11,272	11,272	9,905
Loose Change	-	250	250	-
Midcounties Co-op	-	1,408	1,408	-
One17 Design Charitable Trust	-	1,000	1,000	-
One Community Fund	-	7,726	7,726	500
Soil Association	-	990	990	-
South West Yorkshire Partnership NHS Foundation	-	1,379	1,379	3,000
Ward Councillors	-	1,434	1,434	-
Other grants	-	-	-	9,480
Total	-	79,807	79,807	97,689
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £	
Albert Hunt Trust	-	1,500	1,500	
Brelms Trust	-	4,610	4,610	
Children in Need	-	9,826	9,826	
Community Learning Works	-	5,535	5,535	
Cummins Global Giving Fund	-	32,333	32,333	
Garfield Weston Foundation	-	20,000	20,000	
George Moore Foundation	-	1,000	1,000	
Kirklees Council	-	9,905	9,905	
One Community	-	500	500	
Scurrah Wainwright Trust	-	2,730	2,730	
Sir George Martin Trust	-	1,000	1,000	
South West Yorkshire Partnership NHS Foundation	-	3,000	3,000	
Sovereign Healthcare	-	2,000	2,000	
Thriving Kirklees	-	3,750	3,750	
Total	-	97,689	97,689	

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Fees and other income

	2021 £	2020 £
Herb sales	-	74
Workshop fees	98	2,430
Other fees and sales	-	1,919
HMRC furlough payments	4,355	-
	4,453	4,423

All income from fees, trading and other sources is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Staff costs	57,801	74,263
Premises	864	1,289
Administration	2,500	4,236
Project costs	6,485	10,866
Depreciation	3,356	1,426
Governance costs -		
Book-keeping and		
accountancy	236	368
Independent		
examination	300	300
	71,542	92,748
	2021 £	2020 £
Restricted expenditure	60,982	86,255
Unrestricted expenditure	10,560	6,493
	71,542	92,748

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021	2020
	£	£
Depreciation	3,356	1,426
Operating lease rentals:		
Property	680	984
Independent examiner's remuneration		
- independent examination	300	300
- tax	75	150
	<u> </u>	<u> </u>

8 Staff costs

Staff costs during the year were as follows:

	2021	2020
	£	£
Wages and salaries	56,819	71,678
Social security costs	140	1,350
Pension costs	842	1,165
Contract staff	-	70
	<u> </u>	<u> </u>
	57,801	74,263
	<u> </u>	<u> </u>

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 10 (2020: 12).

The average full time equivalent number of staff employed during the period was 3 (2020: 4).

The key management personnel of the charity comprise the trustees and the Project Manager. The total employee benefits of the key management personnel of the charity were £13,435 (2020: £26,706).

9 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

Aggregate donations from related parties were £nil (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: Caroline Gore, a trustee, purchased a vehicle from the charity at an arms length price of £220.).

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Kirklees Council	11,272	9,905
Other	4,355	-
	15,627	9,905

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Equipment £	Motor vehicles £	Total £
At 1 April 2020	9,107	9,300	18,407
Additions	1,200	-	1,200
Disposals	-	-	-
At 31 March 2021	10,307	9,300	19,607
Depreciation			
At 1 April 2020	1,302	775	2,077
Charge for the year	1,031	2,325	3,356
Disposals	-	-	-
At 31 March 2021	2,333	3,100	5,433
Net book value			
At 31 March 2021	7,974	6,200	14,174
At 31 March 2020	7,805	8,525	16,330

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

13 Debtors

	2021 £	2020 £
Prepayments and accrued income	2,275	862
	2,275	862

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Short term compensated absences (holiday pay)	3,007	969
Other creditors and accruals	802	654
Deferred income	-	-
Taxation and social security costs	(22)	1,428
	3,787	3,051

Deferred income

	2021 £	2020 £
Deferred grant brought forward	-	325
Grant received	-	-
Released to income from charitable activities	-	(325)
Deferred grant carried forward	-	-

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Current period					
Albert Hunt Trust	1,000	2,000	(1,000)	-	2,000
Awards for All	-	10,000	(10,000)		-
Brelms Trust	3,110	4,702	(4,339)		3,473
Central England Co-operative	-	2,000	-		2,000
Children in Need	470	12,604	(7,552)		5,522
Comic Relief	-	4,000	(4,000)		-
Community Learning Works	5,535	5,030	(7,822)		2,743
Co-operative Community Fund	-	512	-		512
Cummins Global Giving Fund	12,833	-	(3,915)	-	8,918
D'Oyly Carte Charitable Trust	-	4,000	(966)	-	3,034
Edward Gostling Foundation	-	7,500	(5,077)		2,423
Garfield Weston Foundation	15,000	-	(5,874)		9,126
The George A Moore Foundation	500	2,000	(500)	-	2,000
Kirklees Council Disabled Children's Fund	-	11,272	-	-	11,272
Kirklees Council Youth Funding	450	-	-	-	450
Loose Change	-	250	(250)		-
Midcounties Co-op	-	1,408	-		1,408
One17 Design Charitable Trust	-	1,000	-	-	1,000
One Community Thornton Family Fund	-	5,726	(4,526)	(1,200)	-
J Dickinson Fund	-	1,000	-	-	1,000
Scurrah Wainwright Trust	-	1,000	-	-	1,000
Sir George Martin Trust	730	-	(730)	-	-
Soil Association	1,000	-	(1,000)	-	-
SW Yorks NHS	-	990	(990)		-
Foundation Trust	-	1,379	(1,379)	-	-
Thriving Kirklees	2,250	-	-		2,250
Ward Councillors	-	1,434	(1,062)		372
	42,878	79,807	(60,982)	(1,200)	60,503

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Analysis of movements in restricted funds (continued)

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Previous period					
Albert Hunt Trust	-	1,500	(500)	-	1,000
Awards for All	10,000	-	(10,000)	-	-
Brelms Trust	-	4,610	(1,500)	-	3,110
Charles and Elsie Sykes Trust	2,500	-	(2,500)	-	-
Children in Need	540	9,826	(9,896)	-	470
Community Learning Works	5,725	5,535	(5,725)	-	5,535
Cummins Global Giving Fund	-	32,333	(19,500)	-	12,833
D'Oyly Carte	3,700	-	(3,700)	-	-
Edward Gostling Foundation	3,500	-	(3,500)	-	-
Garfield Weston Foundation	-	20,000	(5,000)	-	15,000
The George A Moore Foundation	-	1,000	(500)	-	500
Kirklees Council Disabled Children's Fund	1,054	7,785	(8,839)	-	-
Kirklees Council Youth Funding	1,000	2,120	(2,670)	-	450
Morrisons	8,000	-	-	(8,000)	-
One Community Bright Ideas	3,000	-	(3,000)	-	-
One Community Thornton Family	1,925	-	(1,925)	-	-
One Community Green Fund	-	500	(500)	-	-
Scurrah Wainwright Trust	-	2,730	(2,000)	-	730
Sir George Martin Trust	-	1,000	-	-	1,000
South West Yorkshire Partnership NHS Sovereign Healthcare	-	3,000	(3,000)	-	-
StreetGames	500	2,000	-	(2,000)	-
Thriving Kirklees	-	-	(500)	-	-
	-	3,750	(1,500)	-	2,250
	<u>41,444</u>	<u>97,689</u>	<u>(86,255)</u>	<u>(10,000)</u>	<u>42,878</u>

The balances on restricted funds are all unexpended grants for the charity's projects, including Sprout (creative outdoor activities for families with children with additional needs) and Bud (therapeutic gardening for vulnerable adults). Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

Growing Works

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movement in unrestricted funds

Current period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	55,553	5,931	(10,560)	1,200	52,124
	<u>55,553</u>	<u>5,931</u>	<u>(10,560)</u>	<u>1,200</u>	<u>52,124</u>
	<u><u>55,553</u></u>	<u><u>5,931</u></u>	<u><u>(10,560)</u></u>	<u><u>1,200</u></u>	<u><u>52,124</u></u>
Previous period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
General fund	41,904	10,142	(6,493)	10,000	55,553
	<u>41,904</u>	<u>10,142</u>	<u>(6,493)</u>	<u>10,000</u>	<u>55,553</u>
	<u><u>41,904</u></u>	<u><u>10,142</u></u>	<u><u>(6,493)</u></u>	<u><u>10,000</u></u>	<u><u>55,553</u></u>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund

The unrestricted reserves of the charity including fixed assets. The free reserves exclude the book value of fixed assets.

17 Analysis of net assets between funds

Current period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	14,174	-	-	14,174
Net current assets/(liabilities)	37,950	-	60,503	98,453
	<u>52,124</u>	<u>-</u>	<u>60,503</u>	<u>112,627</u>
	<u><u>52,124</u></u>	<u><u>-</u></u>	<u><u>60,503</u></u>	<u><u>112,627</u></u>
Previous period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	16,330	-	-	16,330
Net current assets/(liabilities)	39,223	-	42,878	82,101
	<u>55,553</u>	<u>-</u>	<u>42,878</u>	<u>98,431</u>
	<u><u>55,553</u></u>	<u><u>-</u></u>	<u><u>42,878</u></u>	<u><u>98,431</u></u>