

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.



Figure 2 Wakefield Road Polytunnel improvement

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.

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.

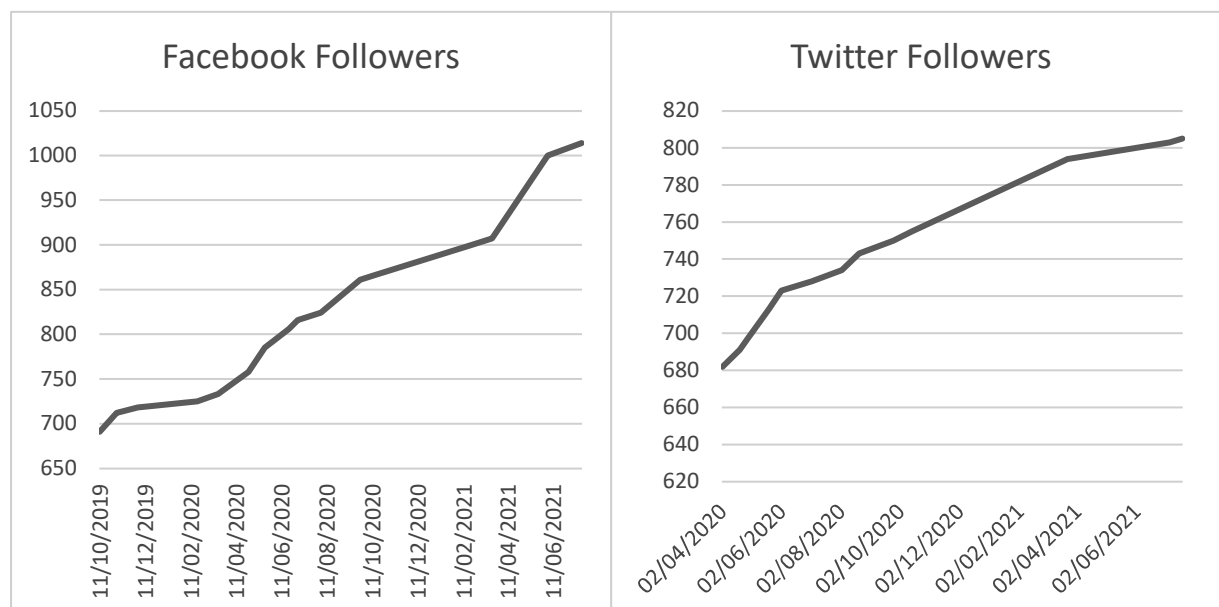
Reaching new people and building our networks

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	-
	<hr/>	<hr/>
	4,453	4,423
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	71,542	92,748
	<hr/>	<hr/>
	2021 £	2020 £
Restricted expenditure	60,982	86,255
Unrestricted expenditure	10,560	6,493
	<hr/>	<hr/>
	71,542	92,748
	<hr/>	<hr/>

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
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	57,801	74,263
	<hr/> <hr/>	<hr/> <hr/>

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	-
	<hr/>	<hr/>
	15,627	9,905
	<hr/>	<hr/>

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	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	10,307	9,300	19,607
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2020	1,302	775	2,077
Charge for the year	1,031	2,325	3,356
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,333	3,100	5,433
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2021	7,974	6,200	14,174
	<hr/>	<hr/>	<hr/>
At 31 March 2020	7,805	8,525	16,330
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	2,275	862
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	3,787	3,051
	<hr/> <hr/>	<hr/> <hr/>

Deferred income

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

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 SW Yorks NHS Foundation Trust	1,000	-	(1,000)	-	-
Thriving Kirklees Ward Councillors	-	990	(990)	-	-
	-	1,379	(1,379)	-	-
	2,250	-	-	-	2,250
	-	1,434	(1,062)	-	372
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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
	41,444	97,689	(86,255)	(10,000)	42,878

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>