

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

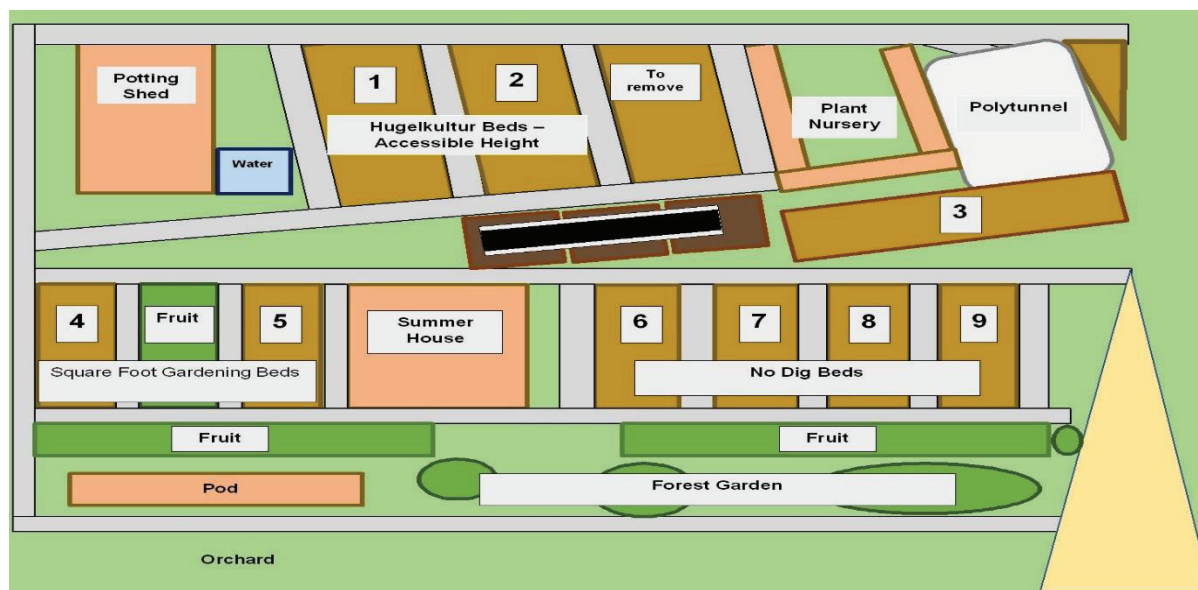


Figure 2 Wakefield Road Site Plan

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	5,288	-	5,288	1,478
	<hr/>	<hr/>	<hr/>	<hr/>
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	
	<hr/>	<hr/>	<hr/>	
Total	1,478	-	1,478	
	<hr/>	<hr/>	<hr/>	

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
	<hr/>	<hr/>
	3,923	4,453
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	110,196	71,542
	<hr/>	<hr/>
	2022 £	2021 £
Restricted expenditure	101,265	60,982
Unrestricted expenditure	8,931	10,560
	<hr/>	<hr/>
	110,196	71,542
	<hr/>	<hr/>

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
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	89,389	57,801
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	27,706	15,627
	<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

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

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
	<hr/>	<hr/>
	2,025	2,275
	<hr/> <hr/>	<hr/> <hr/>

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)
	<hr/>	<hr/>
	2,988	3,787
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/> 52,124	<hr/> 10,211	<hr/> (8,931)	<hr/> 3,600	<hr/> 57,004
	<hr/> <hr/> 52,124	<hr/> <hr/> 10,211	<hr/> <hr/> (8,931)	<hr/> <hr/> 3,600	<hr/> <hr/> 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
	<hr/> 55,553	<hr/> 5,931	<hr/> (10,560)	<hr/> 1,200	<hr/> 52,124
	<hr/> <hr/> 55,553	<hr/> <hr/> 5,931	<hr/> <hr/> (10,560)	<hr/> <hr/> 1,200	<hr/> <hr/> 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