

Growing Works

(A company limited by guarantee)

Trustees Annual Report and Financial Statements

From 1st April 2022 to 31st March 2023

Charity number: 1160003

Company number: 07832832

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Legal and Administrative Information

Charity name: Growing Works

Charity Registration Number: 1160003

Company Registration Number: 07832832

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

Trustees

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

Principal staff

Anne Merry (Chief Executive)

Independent Examiner

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

Bankers

Co-operative Bank
39 Market Street
Huddersfield
HD1 2HL

Trustees' Annual Report

The trustees, who are also directors for the purposes of company law, present their annual report together with the unaudited financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Purpose and Aims

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

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

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

Ensuring our work delivers our aims

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

The focus of our work

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

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

How our activities deliver public benefit

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

Achievement and performance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Challenges ahead

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

Financial Review

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

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

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

Reserves Policy

1. Definition of Reserves

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

2. Growing Works registered charity requirements of reserves policy:

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

3. How and why reserves are managed

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

Growing Works requires reserves to cover:

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

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

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

Governance and structure

Governance

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

Board of Trustees

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

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

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

Management

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

Risk management

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

Statement of Board of Directors responsibilities

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

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

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

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

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

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

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



Caroline Gore (Trustee)

Independent Examiner's Report to the Trustees of Growing Works

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination.

I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

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

14 August 2023

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

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

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

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

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

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

Directors' responsibilities:

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

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

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

Approved by the trustees on25 July 2023..... and signed on their behalf by:



Caroline Gore

Growing Works

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

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

b Preparation of the accounts on a going concern basis

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

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

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

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

c Income

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

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

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

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

d Donated services and facilities

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

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

e Interest receivable

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

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

f Fund accounting

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

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

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

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

i Operating leases

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

j Tangible fixed assets

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

| | |
|---------------------------------|----------|
| Motor vehicles | 4 years |
| Portable buildings and fixtures | 10 years |

k Debtors

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

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Growing Works

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

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

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

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

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

Growing Works

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

4 Income from charitable activities

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

Growing Works

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

5 Fees and other income

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

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

6 Analysis of expenditure on charitable activities

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

Growing Works

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

7 Net income/(expenditure) for the year

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

8 Staff costs

Staff costs during the year were as follows:

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

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

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

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

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

9 Trustee remuneration and expenses, and related party transactions

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

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

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

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

Growing Works

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

10 Government grants

The government grants recognised in the accounts were as follows:

| | 2023 £ | 2022 £ |
|------------------|-----------|-----------|
| Kirklees Council | 31,325 | 27,321 |
| Other | - | 385 |
| | <hr/> | <hr/> |
| | 31,325 | 27,706 |
| | <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 2022 | 13,907 | 9,300 | 23,207 |
| Additions | 1,284 | (9,300) | (8,016) |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 15,191 | - | 15,191 |
| | <hr/> | <hr/> | <hr/> |
| Depreciation | | | |
| At 1 April 2022 | 3,724 | 5,425 | 9,149 |
| Charge for the year | 1,519 | (5,425) | (3,906) |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2023 | 5,243 | - | 5,243 |
| | <hr/> | <hr/> | <hr/> |
| Net book value | | | |
| At 31 March 2023 | 9,948 | - | 9,948 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | 10,183 | 3,875 | 14,058 |
| | <hr/> | <hr/> | <hr/> |

Growing Works

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

13 Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | 1,206 | 2,025 |
| | <hr/> | <hr/> |
| | 1,206 | 2,025 |
| | <hr/> | <hr/> |

14 Creditors: amounts falling due within one year

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

Growing Works

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

15 Analysis of movements in restricted funds

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

Growing Works

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

15 Analysis of movements in restricted funds (continued)

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

Growing Works

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

15 Analysis of movements in restricted funds (continued)

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

16 Analysis of movement in unrestricted funds

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

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

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

Growing Works

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

17 Analysis of net assets between funds

| Current period | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|-------------|
| Tangible fixed assets | 9,948 | - | - | 9,948 |
| Net current assets/(liabilities) | 52,131 | - | 78,650 | 130,781 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | 62,079 | - | 78,650 | 140,729 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| 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 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | 52,124 | - | 60,503 | 112,627 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |