

# GROW CARDIFF

England & Wales · Charity number 1161591

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-05-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Grow Cardiff  
460 Cowbridge Road West  
Cardiff  
CF5 5BZ

**Phone** 07403583705

**Email** [info@growcardiff.org](mailto:info@growcardiff.org)

**Website** <https://www.growcardiff.org/>

## Activities

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**Objects:** TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF CARDIFF AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS, IN PARTICULAR BY THE PROVISION OF A COMMUNITY GARDEN AND OTHER LOCAL FOOD INITIATIVES, LAND AND COMMUNITY GROWING PROJECTS AND THE PROVISION OF OPPORTUNITIES FOR GROWING AND VOLUNTEERING.

**Activities:** Grow Cardiff is a charity that promotes and enables people to grow their own food, through our community allotment to our outreach work across Cardiff we are a passionate organisation that aims to change the way we think about food.

## Classification

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

## Geography

- Cardiff

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£277,326	£234,770	-	-
2024-03-31	£231,235	£211,518	-	-
2023-03-31	£211,371	£168,890	-	-
2022-03-31	£128,987	£100,562	-	-
2021-03-31	£88,986	£77,101	-	-

## Trustees

Name	Role	Appointed
<b>Alun Gwynne Jones</b>	Chair	2020-12-02
Aisling Judge		2016-11-05
Francoise Curtis		2019-12-11
Geoffrey William Lewis Austen Smith		2024-01-25
John Daniel Owen		2022-11-17
Penelope Smith		2021-09-10
Rachel Miles-Baker		2025-07-16
Sarah Griffiths		2017-11-02

**GROW CARDIFF**

England & Wales - Charity number 1161591

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# Accounts

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Charity registration number 1161591 (England and Wales)

**GROW CARDIFF**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# GROW CARDIFF

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# GROW CARDIFF

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The objects of Grow Cardiff are:

To promote for the benefit of the inhabitants of Cardiff and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, in particular by the provision of community gardens and other local food initiatives, land and community growing projects and the provision of opportunities for growing and volunteering

#### **Summary of the main activities**

Grow Cardiff's activities focus on three areas of public benefit: Health, Education and Community. Activities are enabled through the charity's commitment to meet the needs of local people and communities across the city and beyond through community gardening. In particular activities focus on those who are disadvantaged through poverty, exclusion, health inequalities and lack of access to green space and fresh produce.

#### **Health**

Grow Cardiff continues to deliver and develop the Grow Well project in partnership with the Southwest Cardiff Primary Care Cluster. The social prescribing project supports adults struggling with their mental and/or physical health, loneliness and isolation – often a complex mix of on-going problems. The project has been delivered throughout the year, across 3 sites at the Dusty Forge, Ely, Lansdowne Surgery and Riverside Health Centre, in southwest Cardiff through weekly therapeutic community garden sessions for health and wellbeing.

The project was predominantly supported by funding from NHS Charities Together, in partnership with Cardiff & Vale Health Charity. To support more vulnerable local people to engage in activities over the very coldest and wettest winter months, the indoor 'Creative Grow Well' ran successfully for its third year.

Following a feasibility study to explore a potential fourth Grow Well garden in partnership with the City & South Primary Care Cluster at Grange Medical Practice, Grow Cardiff successfully tendered to lead the project, securing funding from the Cluster to do so. Weekly sessions began from June 2024, aiming to engage and support patients from communities of Grangetown, Butetown, central Cardiff and Cardiff Bay.

Grow Cardiff renewed its successful partnership with the Wales School of Social Prescribing Research (WSSPR) in December 2024, conducting an independent examination of the impact of the Grow Well project on participant health and wellbeing over a 4 year period. This included a Social Return on Investment Analysis of Grow Well based on 50 participants in the project in February 2025.

The developments above were supported by the creation of a new 'Grow Well Co-ordinator' role in the staff team, to oversee the development of the gardens and support participants' journeys through the project across the four sites. To enable new referrals into the project and support participants to move on, the staff and lead volunteer team has spent considerable time reaching out and building relationships with other local and city-wide organisations and those working in the local authority and community/health related fields, through meetings, fayres, events and open days.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Education**

Over the last year, Grow Cardiff has worked with 15 primary schools in Cardiff, training teachers, teaching assistants and children to successfully develop and grow their own community gardens. Much of this work has been delivered through the Edible Playgrounds programme, developed in partnership with Trees for Cities. Grow Cardiff signed a new contract to deliver a further 5 Edible Playgrounds/Healthy Playgrounds this year, including Welsh language medium schools and a secondary school unit for young people with additional needs. Grow Cardiff delivers the 'engagement phase' of Edible Playgrounds, taking a whole school approach, to support as many teachers and learners as possible to engage in learning in their school garden. The team's focus this year has been to train teachers to build their confidence, skills and experience over the 10 month engagement window, so that their school gardens thrive independently. Grow Cardiff has also supported schools with Edible Playgrounds created in previous years, providing bespoke follow up/trouble-shooting support and training.

Alongside this, Grow Cardiff has developed an exciting new partnership with Cardiff University, to develop the charity's own offer to schools. *Grow Your School* is currently in the early stages of development - consulting with teachers across the Cardiff Capital Region to understand how best to support them to grow and sustain their own school community gardens. Thanks to initial support from the SPARK Third Sector Research Partnership Pro Bono Research Support Pilot and further funding secured by Cardiff University, work has begun to develop a 'toolkit' for schools, co-produced with feedback from schools across South Wales and three 'pilot schools', with whom Grow Cardiff is working very closely, including hands-on training and support. It is anticipated that the programme will launch from January 2026.

### **Communities**

Grow Cardiff has continued to support, mentor and provide consultancy to a number of community gardens and projects across the city and beyond Cardiff. In particular, Grow Cardiff has supported Riverside Community Garden, Pontcanna Permanent Allotment to develop a new partnership with Cardiff Salad Garden who took over the management of the site from April 2024.

Grow Cardiff has continued to mentor and support several community garden/school garden related projects through the Egin/DTA Wales mentoring programme.

### **Sustaining Grow Cardiff**

As external operations have developed over the year, it has been vital to develop a corresponding internal infrastructure to support and sustain the charity. Work has been undertaken to significantly improve Grow Cardiff's financial systems, planning, policies and procedures, staff training and support, and fundraising. Key developments have included the development of a Theory of Change, purchase of a new Electric Van, website upgrade and the move of the team office to The Sustainable Studio.

### **Public benefit**

All trustees have had full regard of the Charity Commission's guidance on public benefit

### **Contribution made by volunteers**

Valuing the contributions of volunteers and supporting them to grow personally, develop their skills and see their ambitions realised through their participation in Grow Cardiff's work, is embedded in the charity's DNA. Volunteer participants are vital to the development and sustainability of each Grow Cardiff community garden, each bringing unique, valuable skills and lived experience. Grow Cardiff has a strong asset-based community development approach to developing its operations and supporting volunteers, co-producing gardens, projects and the overall strategy of the organisation with volunteers active in gardens also providing vital insight in the board.

Volunteers can progress to become Lead Volunteers where individuals recognise that they would like to support others to thrive through the charity's different projects. Grow Cardiff has supported a team of Lead Volunteers to develop this year who have contributed to every aspect of the charity's operations, from working in primary and secondary schools, beekeeping, to supporting patients engaging in the Grow Well project and in the strategic development of the charity at board level.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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Lead Volunteers assist Grow Cardiff's staff in supporting session participants, day-to-day operational activities, planning, reviewing and the development of garden sites.

Grow Cardiff highly values its volunteers and seeks to ensure that each is fully supported and provided with appropriate training and development opportunities. This year volunteers took part in training opportunities including: working therapeutically (occupational therapy training), working with teachers and children to grow in schools, Food Hygiene, Beekeeping and played a significant role in developing Grow Cardiff's Theory of Change.

In addition, Grow Cardiff has supported groups of volunteers from corporate partners whose staff have worked at the charity's community gardens on staff wellbeing days.

#### **Achievements and performance**

Through our **Health** workstream, Grow Cardiff has continued to develop the Grow Well project at three therapeutic community garden sites across the city, in partnership with the SW Cardiff Primary Care Cluster. This was enabled through the second year of a £197K grant in partnership with Cardiff & Vale Health Charity and NHS Charities Together. This remains the largest grant the charity has secured and has enabled significant development of Grow Well. Over 2024-25 the charity has supported 113 patients and local people who self-referred to improve their mental health and wellbeing through weekly therapeutic community garden sessions. The charity engaged and supported 30 adults in therapeutic, nature-based indoor crafts, who for health reasons were unable to attend outdoor sessions from November 24 - March 2025 through the indoor Creative Grow Well project.

Grow Well made a significant strategic development this year, successfully winning an NHS tender for £47k funding to develop a new therapeutic community garden in the City & South Cluster area. Additional funding was secured to overhaul the site, increasing accessibility for participants with limited mobility and the project opened its doors to participants from June 2024.

Across the four sites, the Grow Well gardens attracted over 550 visitors and staff engaged more than 800 people through events. All of the Grow Well gardens have grown and shared fruit, vegetables and herbs with participants and their surrounding local communities, growing 155kg of food by harvest 2024. Significant landscaping and infrastructure developments have taken place across all of the sites, in particular at the Dusty Forge and new Grangetown sites. Both of these developments were enabled through the charity successfully securing additional funding and partnerships with Probation Community Payback Scheme and Moruzzi Landscapes as well as in kind support and funding from Lovell, Hafod, Hale and GoodGym. A Keep Wales Tidy development grant (with extras) enabled the development of renewed growing beds, more fruit trees/habitat development/wildflower areas, plants and seeds, gravel pathways plus the installation of a new greenhouse/tools/toolstore and reskinning the polytunnel at the Dusty Forge garden.

A Social Return on Investment analysis of Grow Well by the Wales School of Social Prescribing Research identified that £1 invested in the project brought a social return of £4.26 and that the project significantly improved the mental health and resilience of participants.

In the **Education** workstream, Grow Cardiff completed training for the 23-24 cohort of Edible Playground primary schools and having secured a further contract with Trees for Cities, began work with a new 24-25 cohort. In total, the charity has supported 21 schools to grow across the city this year. Grow Cardiff is proud to have adapted its programme and approach to support the learning needs of Welsh medium schools as well as those supporting children with special educational needs and young people in a secondary school. Grow Cardiff's School Engagement Officers trained 300 teachers/teaching assistants and supported 1600 children to take part in hands-on educational workshops, teaching adults and children alike how to grow and sustain their school gardens year-round. In response to feedback from schools, Grow Cardiff co-designed and delivered a follow up 'second year' support training package for schools who had previously taken part in the Edible Playgrounds programme, who sought refresher training for staff.

In recognition of the charity's strategic intent to diversify income streams and in response to the declining number of schools and funding associated with Edible Playgrounds, Grow Cardiff has successfully developed a new partnership with Cardiff University this year. The project attracted a £14,700 grant through Cardiff University which kick-started engagement with schools across the Cardiff Capital Region. The resulting *Grow Your School* aims to provide a toolkit and hands-on/in-school support to teachers and learners from 2026.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Community

Grow Cardiff continued to mentor community garden and schools-related projects as well as support volunteers to grow and share food at Riverside Community Garden. Following a review of the structure and support needed to take the project forward, the Grow Cardiff trustees and staff in agreement with Riverside Community Garden volunteers, supported the project to transition management of the garden to Cardiff Salad Garden at the end of March 2024. This enabled further funding, staffing and development of the project and it is hoped will help secure the longer term sustainability of the project.

This year Grow Cardiff began a new partnership with the RHS to pilot a community growing scheme in partnership with HMP Cardiff and Social Farms and Gardens. Prisoners and staff grew hundreds of plants which were then distributed to 10 community gardens across the city, using the new Grow Cardiff van. The charity also provided training to new and emerging community garden groups. It is very much hoped that this successful pilot will develop further in successive years.

#### Core

Significant work has been undertaken to support staff development and training, project management, improve finance monitoring, review insurance policies, overview our GDPR, support recruitment, update IT, embed new systems for the ban, as well as the on-going work of tracking expenditure, budgeting and forecasting. Significant time has been invested in grant writing as well as development of tenders and contracts with key partners.

#### Achievements against objectives set

Over the last 12 months Grow Cardiff has:

- Increased the number of adults engaged in therapeutic community gardening activity
- Increased the capacity, biodiversity and food grown across the charity's community gardens
- Successfully tendered for and launched a new therapeutic community garden in Grangetown in partnership with a new primary care Cluster (City & South)
- Engaged, supported and trained more teachers and children to grow and sustain their own gardens
- Further developed our schools offer in a secondary school setting
- Successfully developed a new partnership with Cardiff University to create a new offer to schools across Wales. New funding secured for *Grow Your School* development
- Mentored and supported new and struggling community garden projects
- Developed and embedded a Theory of Change for the whole organisation
- Increased the size of the staff team, including increasing capacity of core roles
- Trained staff in social therapeutic horticulture and mental health
- Restructured the Grow Well team to increase delivery and created a Co-ordinator role to oversee the team
- Used the restructure to free up core staff time for new strategic developments, thus increasing management resilience
- Installed and begun using a new electric van to support health and education work
- Created a new office base/team hub
- Further developed relationships with key strategic partners: hosted visits from Welsh Government and the Regional Partnership Board
- Further developed a strong reputation:
  - i) Successfully overhauled the Dusty Forge community garden and become a finalist in the Keep Wales Tidy community garden awards.
  - ii) Our Lead Volunteer was awarded Volunteer of the Year in the Mental Health and Wellbeing Awards Wales.
  - iii) Grow Well featured in WCVA and Welsh Government's National Social Prescribing Day social media as an example of good practice.

#### Performance of fundraising activities against objectives set

Fundraising objectives for 2024-25 were to continue to secure income for core development, new and existing projects and to increase unrestricted income via service delivery contracts, together with mentoring and consultancy.

Grow Cardiff is proud to have successfully completed the first year of a £197k grant to support the delivery and development of the Grow Well project and been awarded the remaining funding. This is the charity's most significant grant to date and marks a step change in the level of income it has been able to secure.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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Grow Cardiff continues to be committed to increasing unrestricted income and reducing dependency on restricted grant funding. This year the charity has successfully secured a further contract with Trees for Cities to develop the Edible Playgrounds programme. In addition, it has secured the second year of a £30k grant with The Fore to fund its Director's post to enable new strategic development.

The charity's total received restricted income decreased this year from £195k (2023-24) to £154k.

Notable funds included:

- Second installment of £197k Cardiff & Vale Health Charity/NHS Charities Together grant (for Grow Well)
- Postcode Community Trust (£25k for Core funding)
- Second installment of The Fore: £15,000 (Director's post)
- Forrester Family (£10k for Core funding)

Grow Cardiff increased its unrestricted income from £36k (2023-24) to £123k due to receipts from Postcode Community Trust, Forrester, The Fore and City & South.

New sources of unrestricted funding were secured through mentoring and consultancy work. Grow Cardiff is committed to increasing its unrestricted income over the coming year

#### Financial review

Total income for the year was £277,326, being £123,457 of unrestricted funds and £153,869 of restricted funds.

The unrestricted funds carried forward at the year end were £87,675 (2024: £62,159) and restricted funds of £35,224 (2024: £18,184). The free reserves were £65,562 (2024: £34,837).

#### Review of the charity's financial position

At the end of the reporting period, cash funds, held in a bank account or as unspent balances on prepaid cards, totalled £95,572.

#### Policy for holding reserves

Reserves are needed to bridge the gap between the spending and the receiving of income and in the unlikely event that no further income is generated and/or the trustees decide to close the charity.

The nature of Grow Cardiff's funding results in income being received at uneven intervals. As such the trustees have determined that the unrestricted reserves held by the organisation ought to be sufficient to cover at least three months of salary costs. It should be noted that restricted funds usually include a contribution towards staff costs and therefore provide an additional means to cover staff costs.

3 months' salary from April - June 2025 amounts to £46,103. With unrestricted (free) reserves of £65,562, the charity was not short of meeting its reserves policy. Trustees will continue addressing future reserves at each board meeting as a matter of concern going forward.

The financial statements have been prepared on a going concern basis, although the trustees acknowledge there is uncertainty ahead and have significant concerns regarding adequate income to sustain operations at the same level from April 2026. Significant fundraising is needed to replace a major grant stream for the Grow Well project completed in August 2025 and for Core operations. Trustees and the Director are actively pursuing new funding streams and are continually reviewing and planning, including reserves management, with organisational support from the Cranfield Trust. The trustees and staff have significant historic success and a strong track record in securing grants and are actively working to secure further grant income and diversify income streams. There is confidence then that the charity will continue to be a going concern over the next 12 months and into the future.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### The charity's principal sources of funds (including any fundraising)

##### Grants from:

- Cardiff & Vale Health Charity/NHS Charities Together
- Postcode Community Trust
- The Fore
- Glamorgan Voluntary Services
- The Forrester Family Trust
- The Moondance Foundation
- Cardiff Shared Prosperity Fund
- The ASDA Foundation

##### Contract for services:

- Trees for Cities (for the delivery of the Edible Playgrounds programme)
- Cardiff & Vale University Health Board
- City & South Cardiff Primary Care Cluster
- Southwest Cardiff Primary Care Cluster

Grow Cardiff has also secured unrestricted income through workshops, mentoring and consultancy

Grow Cardiff has received significant in-kind funding to physically redevelop its sites through Keep Wales Tidy's Local Places for Nature project

#### Principal risks facing the charity

The principal risk is maintaining a range of income sources, particularly for sustainability of our core work and the Grow Well project – our most significant project delivery. Grow Cardiff continues to be reliant on grants for the majority of its work. Securing funding for core posts and a two year grant for the Grow Well project mitigated these risks to some extent for 2024-25. However, going forward, the charity needs to secure longer term funding for more than two years at a time. The risk to the charity would be lessened by securing more unrestricted, non-grant funding.

In previous TARs, it was noted that a significant risk to the charity was the use of the Director's time to oversee the charity's main operational delivery: the Grow Well project. In 24-25 further core funding was secured for a Grow Well Co-ordinator post, which freed up the Director's time to focus on strategic objectives, including alternative funding sources.

In June 2023 the long serving Grow Cardiff Chair stepped down from the role due to unexpected personal circumstances with no prospective of a new Chair in place. However, following a short period of reflection, the board and staff were delighted to accept the offer of existing trustee, Alun Jones, who comes to the role with decades of experience in the third and private sectors. He has continued to serve throughout 24-25 bringing his considerable experience to support the whole board and staff team.

Grow Cardiff must continue to secure core funding to enable organisational and strategic development of the charity. It is important that the core posts and systems have sufficient resources to grow proportionately with increasing project delivery. In addition, Grow Cardiff must secure on-going project funding to deliver against organisational objectives and secure staff posts to enable this.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Structure, governance and management**

#### **Constitution**

The organisation became a Charitable Incorporated Organisation (CIO) on 8 May 2015. The charity's governing document is CIO - Association Registered 8 May 2015.

#### **Trustee recruitment**

Potential trustees are invited to join board meetings and 'shadow', to understand the structure and set-up of the board and its work and/or trustee 'away days'. Potential trustees are invited to set out in writing their reasons for wishing to join the board and references are taken from previous employees/boards as relevant. If an individual wishes to join the board and the board agrees that this is in the interest of the charity's aims, the individual can formally be co-opted onto the board during any board meeting at the agreement of the existing trustees during the meeting.

Election of trustees: at the first AGM all trustees stand down and are re-appointed if elected and seconded. Thereafter the 3 trustees who have been in post the longest stand down at each AGM. Trustees can then be re-appointed if proposed and seconded, or new trustees can be appointed to a maximum of 12.

#### **Induction and training of trustees**

After an initial conversation with the Director/Chair of trustees, potential new trustees sit in and shadow board meetings. If they wish to apply to join the board they are selected on the basis of experience and skills needed to complement the existing portfolio of trustee expertise and strategic objectives. This process is guided by reference to the charity's 'trustee skills/experience matrix' which is used to determine 'gaps' across the board and routinely reviewed and updated over the course of the year.

Trustees aim to attract as diverse a range of backgrounds and relevant skills and experience as possible, in order to reflect the communities the charity serves. All new trustees must complete a registration, declaration, and Conflict of Interest forms. They are required to provide references where deemed necessary, and are provided with the Charity Commission's 'The Essential Trustee' and information about public benefit.

#### **Organisational structure and any wider network with which the charity works**

Volunteer participants are at the heart of our organisation. They are supported by a team of lead volunteers and 10 part-time staff (who focus on health, education and community workstreams). The delivery team is supported by an Admin & Finance Officer and Grow Well Co-ordinator, Grow Well Evaluation Officer, overseen by a Director who is accountable to the Grow Cardiff board of trustees with a Chair, Treasurer and Minute-taker.

The charity works closely with the Edible Cardiff network, Food Cardiff and the SW Cardiff GP Cluster and social prescribing network, WCVA and C3SC networks.

In addition, the charity has corporate partnerships with Lovell, Knights Brown, Starbucks, Hubbub and Hafod.

Key partnerships in the community include ACE (Action in Caerau and Ely), the Probation Service, Community Payback team, Keep Wales Tidy and Cardiff Council through the Local Nature Partnership.

#### **Related parties**

Grow Cardiff is committed to an on-going relationship with London-based charity Trees for Cities, with whom it delivers the Edible Playgrounds programme, in partnership with Cardiff Council and local primary and secondary schools across the city.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Reference and Administrative details

**Charity name**

Grow Cardiff

**Registered charity number**

1161591

**Charity's principal address**

460 Cowbridge Road West, Cardiff CF5 5BZ

**Trustees**

Francoise Curtis

Sarah Griffiths

Dr Jemma Hawkins - resigned 1 June 2025

Alun Jones (Chair)

Aisling Judge

Stephen Parry-Langdon (Treasurer) - resigned 12 October 2025

Penelope Smith (Secretary)

Nicola Thomas - resigned 3 December 2025

John Daniel Owen

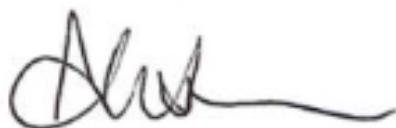
Geoffrey Smith

Rachel Miles-Baker - appointed 16 July 2025

**Senior staff members**

Isla Horton (Director)

The trustees' report was approved by the Board of Trustees.



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Alun Jones (Chair)



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Aisling Judge (Trustee)

Date: 29/01/26

# GROW CARDIFF

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW CARDIFF

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I report to the trustees on my examination of the financial statements of Grow Cardiff (the charity) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

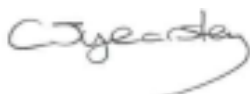
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



**Craig Yearsley**  
FCCA Azets Audit  
Services Ty Derw  
Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
South Glamorgan  
CF23 8AB  
United Kingdom

Dated:

**29/01/2026**  
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# GROW CARDIFF

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
<b><u>Income from:</u></b>							
Donations and legacies	3	56	-	56	419	500	919
Charitable activities	4	123,401	153,869	277,270	35,386	194,930	230,316
<b>Total income</b>		123,457	153,869	277,326	35,805	195,430	231,235
<b><u>Expenditure on:</u></b>							
Charitable activities	5	97,941	136,829	234,770	58,064	153,454	211,518
Gross transfers between funds		-	-	-	42,639	(42,639)	-
<b>Net income for the year/ Net movement in funds</b>		25,516	17,040	42,556	20,380	(663)	19,717
Fund balances at 1 April 2024		62,159	18,184	80,343	41,779	18,847	60,626
<b>Fund balances at 31 March 2025</b>		87,675	35,224	122,899	62,159	18,184	80,343

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

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

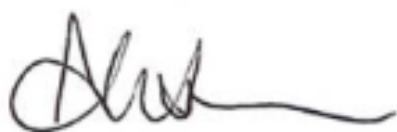
# GROW CARDIFF

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		22,113		27,322
<b>Current assets</b>					
Debtors	12	12,195		3,012	
Cash at bank and in hand		95,572		105,382	
		<u>107,767</u>		<u>108,394</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(6,981)</u>		<u>(55,373)</u>	
Net current assets			100,786		53,021
<b>Total assets less current liabilities</b>			<u>122,899</u>		<u>80,343</u>
<b>Income funds</b>					
Restricted funds	16		35,224		18,184
<u>Unrestricted funds</u>					
Designated funds	17	22,113		27,322	
General unrestricted funds		65,562		34,837	
		<u>87,675</u>		<u>62,159</u>	
			<u>122,899</u>		<u>80,343</u>

The financial statements were approved by the Trustees on 29/01/26



Alun Jones (Chair)



Aisling Judge (Trustee)

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

##### Charity information

Grow Cardiff is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	20% reducing balance
----------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	56	-	56	419	500	919
	=====	=====	=====	=====	=====	=====

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Charitable activities

	2025 £	2024 £
Charitable activities	68,136	20,186
Consultancy and workshops	2,067	1,257
Performance related grants	207,067	208,873
	<u>277,270</u>	<u>230,316</u>
<b>Analysis by fund</b>		
Unrestricted funds	123,401	35,386
Restricted funds	153,869	194,930
	<u>277,270</u>	<u>230,316</u>
WCVA (Thrive)	-	15,476
Comic Relief	-	5,805
Moondance Foundation	7,725	-
Cardiff & Vale Health Charity/NHS Charities Together	-	35,015
Plot to Pantry	-	35,000
Grow Well (Direct Food)	-	7,470
Grow Well (Greener Communities Fund)	116,187	61,923
Grow Well (Other)	82	68
Grow Well (Awards for All)	-	9,781
Grow Well (National Lottery Peoples Project)	4,162	5,838
Grow Well (Third Sector Capital Fund)	12,487	9,868
Creative Grow Well (SW Cluster 23-24)	-	7,629
The Fore	15,000	15,000
Cardiff Council	198	-
Postcode Community Trust	25,000	-
Grow Well Project (2024/25)	3,000	-
The Forrester Family Trust	10,000	-
Creative Grow Well 24-25	10,728	-
MMEW 25-26	2,498	-
	<u>207,067</u>	<u>208,873</u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Expenditure on charitable activities

	<b>Charitable Activities 2025 £</b>	<b>Charitable Activities 2024 £</b>
<b>Direct costs</b>		
Staff costs	167,731	150,901
Depreciation and impairment	5,519	6,830
Insurance	808	2,531
Other costs and charitable activities	35,680	35,211
IT & Software costs	2,251	1,919
Travel costs	1,203	1,580
Advertising & Marketing	1,577	5,473
Premises costs	7,345	4,659
Subscriptions	1,082	-
Evaluation	8,250	-
	<u>231,446</u>	<u>209,104</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	24	274
Governance	3,300	2,140
	<u>234,770</u>	<u>211,518</u>
<b>Analysis by fund</b>		
Unrestricted funds	97,941	58,064
Restricted funds	136,829	153,454
	<u>234,770</u>	<u>211,518</u>

### 6 Support costs allocated to activities

	<b>2025 £</b>	<b>2024 £</b>
Bank fees	24	274
Governance costs	3,300	2,140
	<u>3,324</u>	<u>2,414</u>
<b>Analysed between:</b>		
Charitable Activities	<u>3,324</u>	<u>2,414</u>

Governance costs includes payments to the independent examiners of £3,300 (2024: £2,140).

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,300	2,140
Depreciation of owned tangible fixed assets	5,519	6,830
	<u>          </u>	<u>          </u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.

### 9 Employees

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
10	9
<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	158,850	147,641
Social security costs	4,994	-
Other pension costs	3,887	3,260
	<u>          </u>	<u>          </u>
	167,731	150,901
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	63,997	33,272
	<u>          </u>	<u>          </u>

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
At 1 April 2024	34,152
Additions	310
	<hr/>
At 31 March 2025	34,462
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2024	6,830
Depreciation charged in the year	5,519
	<hr/>
At 31 March 2025	12,349
	<hr/>
<b>Carrying amount</b>	
At 31 March 2025	22,113
	<hr/> <hr/>
At 31 March 2024	27,322
	<hr/> <hr/>

### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	10,761	3,012
Prepayments and accrued income	1,434	-
	<hr/>	<hr/>
	12,195	3,012
	<hr/> <hr/>	<hr/> <hr/>

### 13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	14	2,900	51,971
Trade creditors		1,141	1,362
Accruals		2,940	2,040
		<hr/>	<hr/>
		6,981	55,373
		<hr/> <hr/>	<hr/> <hr/>

### 14 Deferred income

	2025 £	2024 £
Other deferred income	2,900	51,971
	<hr/> <hr/>	<hr/> <hr/>

Deferred income is included in the financial statements as follows:

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>14 Deferred income</b>	<b>(Continued)</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	2,900	51,971
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2024	51,971	91,296
Released from previous periods	(51,971)	(91,296)
Resources deferred in the year	2,900	51,971
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2025	2,900	51,971
	<u>          </u>	<u>          </u>

<b>15 Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	3,887	3,260
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Moondance Foundation	-	7,725	(7,725)	-	-
NHS Charities Together	13,749	-	(4,691)	-	9,058
Grow Well (ASDA)	53	-	-	-	53
Grow Well (Other)	33	82	(82)	-	33
Riverside Community Garden (Awards for All)	477	-	-	-	477
Grow Well (2021)	132	-	-	-	132
Creative Grow Well 24-25	-	10,728	(9,887)	-	841
MMEW 25-26	-	2,498	(2,474)	-	24
Grow Well (Greener Communities Fund)	-	116,187	(91,592)	-	24,595
Grow Well (National Lottery)	-	4,162	(4,162)	-	-
Grow Well (Third Sector Capital Fund)	-	12,487	(12,487)	-	-
Salaries Reserve	3,740	-	(3,729)	-	11
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	18,184	153,869	(136,829)	-	35,224
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 16 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Moondance Foundation	13,726	-	(11,861)	(1,865)	-
Comic Relief	(56)	5,805	-	(5,749)	-
Grow Well (2021)	132	-	-	-	132
NHS Charities together	-	35,015	(21,266)	-	13,749
Track 2000	1,392	-	-	(1,392)	-
Thrive (WCVA)	921	15,476	(12,223)	(4,174)	-
Grow Well (ASDA)	53	-	-	-	53
Growing Companions (Awards for All)	2,679	-	-	(2,679)	-
Plot to Pantry	-	35,000	(1,597)	(33,403)	-
Grow Well (Direct Food)	-	7,470	(7,503)	33	-
Grow Well (Greener Communities Fund)	-	61,923	(61,923)	-	-
Grow Well (Other)	-	213	(180)	-	33
Riverside Community Garden (Awrds for All)	-	9,781	(9,304)	-	477
Grow Well (SW Cluster Groundworks)	-	912	(912)	-	-
Riverside Community Garden (Corporate Donations)	-	500	(500)	-	-
Grow Well (National Lottery Peoples Project)	-	5,838	(5,838)	-	-
Grow Well (Third Sector Capital Fund)	-	9,868	(9,868)	-	-
Creative Grow Well (SW Cluster 23-24)	-	7,629	(6,605)	(1,024)	-
Salaries Reserve	-	-	(3,874)	7,614	3,740
	<u>18,847</u>	<u>195,430</u>	<u>(153,454)</u>	<u>(42,639)</u>	<u>18,184</u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 16 Restricted funds

(Continued)

#### **Moondance Foundation**

Funding from Moondance Foundation to support the strategic development of the charity through core funding of the Director's post.

#### **Grow Well NHS Charities together/Cardiff and Vale Health Charity**

To fund the Grow Well project (staff and resources) over a 2 year period.

#### **Grow Well (ASDA)**

Funding from ASDA to provide a potting shed for the Grow Well project.

#### **Grow Well (Other)**

Match funding for the Grow Well project from various sources.

#### **Riverside Community Garden (Awards for All)**

The National Lottery Community Fund funding to develop and deliver community growing at Riverside Community Garden, Pontcanna Permanent Allotments with local volunteers.

#### **Grow Well (2021)**

Funding from various sources for the Grow Well project.

#### **Creative Grow Well 24-25**

Funding from the SW Cardiff Primary Care Cluster to develop indoor nature based arts and crafts over the 24-25 winter months.

#### **MMEW 25-26**

Funding from Cardiff Third Sector Council (C3SC) to increase growing, cooking and healthy eating provision in the Grow Well project based in the City & South Primary Care Cluster.

#### **Grow Well (Greener Communities Fund)**

2 years' funding applied for through CVUHB's Cardiff & Vale Health Charity, to NHS Charities Together. The funding supported the delivery and development of the Grow Well project, nature-based social prescribing for mental health and wellbeing, delivered in partnership with the SW Cardiff Primary Care Cluster.

#### **Grow Well (National Lottery Peoples Project)**

Funding to enable Grow Cardiff to create a new role, employing a Grow Well Project Co-ordinator to oversee Grow Well across three sites in the city.

#### **Grow Well (Third Sector Capital Fund)**

Funding to enable installation of ramps and pathways to improve access to and across the Grow Well project at the Dusty Forge site, Ely.

#### **Salaries Reserve**

Salary underspend from previous projects, set aside for project continuity, used for direct staff salary costs.

#### **Comic Relief**

Funding from Comic Relief for Strategic and core development of the charity (including Director's post).

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 16 Restricted funds

(Continued)

#### Track 2000

To fund the Volunteer Mentor post at Riverside Community Garden and the development of the site and upskilling of volunteers.

#### Thrive (WCVA)

Funding from WCVA for core development of the charity, including Admin & Finance Officer post, website development and electric van match funding.

#### Growing Companions (Awards for All)

Funding from The National Lottery Community Fund to development and delivery of the Growing Companions project.

#### Plot to Pantry

Funding for Grow Cardiff's new Electric Van, used in partnership with ACE (Action in Caerau and Ely) and the Edible Cardiff network, to support the movement of fresh produce and gardening materials and equipment across the city.

#### Grow Well (Direct Food)

A mixed revenue and capital grant from Cardiff Council, optimising Grow Well's impact at the Dusty Forge site, Ely, significantly upgrading and increasing the food growing area across the garden and equipping volunteers and local community members to grow and share more nutritious food year-round.

#### Riverside Community Garden (Corporate Donations)

Funding from corporate organisations in support of the physical development and materials for Riverside Community Garden, Pontcanna Permanent Allotments.

#### Creative Grow Well (SW Cluster 23-24)

Funding to enable the development of an indoor, nature-based arts and crafts project, 'Creative Grow Well'. This social prescribing project complemented the outdoor Grow Well project, providing an alternative indoor offer in the coldest months of the year.

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed asset fund	27,322	-	(5,519)	310	22,113
General funds	34,837	123,457	(92,422)	(310)	65,562
	<u>62,159</u>	<u>123,457</u>	<u>(97,941)</u>	<u>-</u>	<u>87,675</u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 17 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Fixed asset fund	-	-	(6,830)	34,152	27,322
General funds	41,779	35,805	(51,234)	8,487	34,837
	<u>41,779</u>	<u>35,805</u>	<u>(58,064)</u>	<u>42,639</u>	<u>62,159</u>

The fixed asset fund represents the functional fixed assets used to further the charity's aims.

Transfers from the designated fund relate to additions and depreciation movement in the year.

### 18 Analysis of net assets between funds

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£
<b>At 31 March 2025:</b>				
Tangible assets	-	22,113	-	22,113
Current assets/(liabilities)	65,562	-	35,224	100,786
	<u>65,562</u>	<u>22,113</u>	<u>35,224</u>	<u>122,899</u>

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£
<b>At 31 March 2024:</b>				
Tangible assets	-	27,322	-	27,322
Current assets/(liabilities)	34,837	-	18,184	53,021
	<u>34,837</u>	<u>27,322</u>	<u>18,184</u>	<u>80,343</u>

### 19 Related party transactions

There were no related party transactions during the year (2024 - one trustee was a relative of an employee. Any potential conflict of interest is managed in line with Charity Commission guidance.).

**GROW CARDIFF**

England & Wales - Charity number 1161591

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# Accounts

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Charity registration number 1161591

**GROW CARDIFF**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# GROW CARDIFF

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# **GROW CARDIFF**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **Purposes of the charity**

The objects of Grow Cardiff are:

To promote for the benefit of the inhabitants of Cardiff and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, in particular by the provision of community gardens and other local food initiatives, land and community growing projects and the provision of opportunities for growing and volunteering

##### **Summary of the main activities**

Grow Cardiff's activities focus on three areas of public benefit: Health, Education and Community. Activities are enabled through the charity's commitment to develop and sustain its work for as long as its services are needed. Trustees and staff are committed to using community gardening as a tool to improve the lives and places of people living in communities across Cardiff, in particular those disadvantaged through poverty and exclusion.

##### **Health**

Grow Cardiff continues to deliver and develop the Grow Well project in partnership with the Southwest Cardiff Primary Care Cluster. The social prescribing project supports adults struggling with their mental and/or physical health, loneliness and isolation – often a complex mix of on-going problems. The project has been delivered across three sites in southwest Cardiff and supported just over 100 patients to engage in weekly therapeutic community garden sessions for health and wellbeing. In May 2023 funding for Grow Well was successfully secured for two years from NHS Charities Together, in partnership with Cardiff & Vale Health Charity. To support more vulnerable local people to engage in activities over the colder winter months, the indoor 'Creative Grow Well' ran successfully for its second year.

In addition, Grow Cardiff has conducted a feasibility study to explore a potential fourth Grow Well garden in partnership with the City & South Cluster. This new site looks to support the populations of Grangetown, Butetown, central Cardiff and Cardiff Bay. Grow Cardiff successfully tendered to Cardiff & Vale University Health Board to deliver this service. New staff will be recruited to the Grow Cardiff team with delivery due to commence summer 2024.

Grow Cardiff is seeking to renew its successful partnership with the Wales School of Social Prescribing Research (WSSPR) later in 2024, to conduct an independent evaluation of the impact of the Grow Well project on participant health and wellbeing over a 4 year period.

##### **Education**

Over the last year, Grow Cardiff has worked with 20 primary schools in Cardiff, training teachers, teaching assistants and children to successfully develop and grow their own community gardens. Much of this work has been delivered through the Edible Playgrounds programme, developed in partnership with Trees for Cities.

##### **Communities**

Grow Cardiff has continued to support, mentor and provide consultancy to a number of community gardens and projects across the city and beyond Cardiff. In particular, Grow Cardiff has supported Riverside Community Garden, Pontcanna Permanent Allotments. Our work was highlighted in a BBC series. To secure the future of Riverside Community Garden, the charity has begun a new partnership with Cardiff Salad Garden, who will manage the project and site from April 2024.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Sustaining Grow Cardiff**

As external operations have developed over the year, it has been vital to develop a corresponding internal infrastructure to support and sustain the charity. Work has been undertaken to significantly improve Grow Cardiff's financial systems, planning, policies and procedures, staff training and support, and fundraising. Key developments have included the development of a Theory of Change, purchase of a new Electric Van, website upgrade and the move of the team office to The Sustainable Studio.

#### **Public benefit**

All trustees have had full regard of the Charity Commission's guidance on public benefit

#### **Contribution made by volunteers**

Valuing the contributions of volunteers and supporting them to grow personally, develop their skills and see their ambitions realised through their participation in Grow Cardiff's work, is embedded in the charity's DNA. Volunteer participants are vital to the development and sustainability of each Grow Cardiff community garden, each bringing unique, valuable skills and lived experience. Grow Cardiff has a strong asset-based community development approach to developing its operations and supporting volunteers, co-producing gardens, projects and the overall strategy of the organisation with volunteers active in gardens also providing vital insight in the board.

Volunteers can progress to become Lead Volunteers where individuals recognise that they would like to support others to thrive through the charity's different projects. Grow Cardiff has supported a team of Lead Volunteers to develop this year who have contributed to every aspect of the charity's operations, from working in primary and secondary schools, beekeeping, to supporting patients engaging in the Grow Well project and in the strategic development of the charity at board level.

Lead Volunteers assist Grow Cardiff's staff in supporting session participants, day-to-day operational activities, planning, reviewing and the development of garden sites.

Grow Cardiff highly values its volunteers and seeks to ensure that each is fully supported and provided with appropriate training and development opportunities. This year volunteers took part in training opportunities including: working therapeutically (occupational therapy training), working with teachers and children to grow in schools, Food Hygiene, Beekeeping and played a significant role in developing Grow Cardiff's Theory of Change.

In addition, Grow Cardiff has supported groups of volunteers from corporate partners whose staff have worked at the charity's community gardens on staff wellbeing days.

#### **Achievements and performance**

Through our **Health** workstream, Grow Cardiff has continued to develop the Grow Well project at three therapeutic community garden sites across the city, in partnership with the SW Cardiff Primary Care Cluster. This was enabled through Grow Cardiff securing a £197K grant in partnership with Cardiff & Vale Health Charity and NHS Charities Together. To date, it is the largest grant the charity has secured and has enabled significant new project developments. Over the course of the year the charity has supported 94 patients and local people who self-referred to improve their mental health and wellbeing through weekly therapeutic community garden sessions. 790 visitors engaged in garden activities or events over the same period. The charity also engaged and supported 20 adults in therapeutic, nature-based indoor crafts, who for health reasons, were unable to attend outdoor sessions from November 2023 - March 2024 through the indoor Creative Grow Well project. The gardens attracted over 500 visitors and staff engaged more than 500 people through events. All of the Grow Well gardens have grown and shared fruit, vegetables and herbs with participants and their surrounding local communities. Significant landscaping and infrastructure developments have taken place across all of the sites, such as the new all-weather garden shelter at Riverside Health centre.

Grow Cardiff was the only charity in Wales to secure 2 year funding for Grow Well through NHS Charities Together/ Cardiff & Vale Health charity. This has enabled the charity to increase the number and length of Grow Well sessions and increase staffing capacity in order to provide increased support to more local people. These developments were enabled through the creation of a new Grow Well Co-ordinator post to oversee operational developments.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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In the **Education** workstream, Grow Cardiff completed training for the 2022-23 cohort of Edible Playground primary schools and having secured a further contract with Trees for Cities, began work with a new 2023-24 cohort. In total, the charity has worked simultaneously with 18 schools across the city this year. Grow Cardiff is proud to have adapted its programme and approach to support the learning needs of Welsh medium schools as well as those supporting children with special educational needs. Grow Cardiff's School Engagement Officers trained 442 staff and supported 2,484 children to take part in hands-on educational workshops, teaching adults and children alike how to grow and sustain their school gardens year-round. In response to feedback from schools, Grow Cardiff co-designed and delivered a follow up 'second year' support training package for schools who had previously taken part in the Edible Playgrounds programme, who sought refresher training for staff.

#### **Community**

Grow Cardiff continued to mentor three community garden projects as well as support volunteers to grow and share food at Riverside Community Garden. Following a review of the structure and support needed to take the project forward, the Grow Cardiff trustees and staff, in agreement with Riverside Community Garden volunteers, supported the project to transition management of the garden to Cardiff Salad Garden. This will enable further funding, staffing and development of the project and secure its longer term future.

The charity is proud to have been awarded four Green Flag Awards this year for its community gardens. In addition, the Riverside Health Centre site was a national finalist in the BBC One Show/RHS Community Garden of the Year awards.

#### **Achievements against objectives set**

Over the last 12 months Grow Cardiff has:

- Increased the number of adults engaged in therapeutic community gardening activity
- Increased the capacity, biodiversity and food grown across the charity's community gardens
- Engaged, supported and trained more teachers and children to grow and sustain their own gardens
- Mentored and supported new and struggling community garden projects
- Begun a Theory of Change process
- Increased the size of the staff team
- Restructured the Grow Well team to increase delivery
- Used the restructure to free up core staff time for new strategic developments, thus increasing management resilience
- Purchased an electric van
- Upgraded the charity's website
- Moved to a new office base
- Increased the diversity, skill and experience of the board of trustees

#### **Performance of fundraising activities against objectives set**

Fundraising objectives for 2023-24 were to continue to secure income for core development, new and existing projects and to increase unrestricted income via service delivery contracts, together with mentoring and consultancy.

Grow Cardiff is proud to have been awarded £197K over two years to support the delivery and development of the Grow Well project. This is the charity's most significant grant to date and marks a step change in the level of income it has been able to secure.

Grow Cardiff continues to be committed to increasing unrestricted income and reducing dependency on restricted grant funding. This year the charity has successfully secured a further contract with Trees for Cities to develop the Edible Playgrounds programme. In addition, it has secured a two year £30K grant with The Fore to fund its Director's post to enable new strategic development.

The charity's total received restricted income increased this year from £141K (2022-23) to £195K.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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These funds enabled the charity to become more sustainable as Grow Cardiff has secured core income and new and match funding for existing projects.

Notable funds included:

- The Fore: £15,000 (Director's post)
- The National Lottery, People's Project: £10,000 (for the new Grow Well Co-ordinator's post)
- First instalment of £197K Cardiff & Vale Health Charity/NHS Charities Together grant (for Grow Well)

Grow Cardiff decreased its unrestricted income from £70K (2022-23) to £36K.

This reduction was due to increased income in 2022-23 due to a 'one off' arrears payment of Employment Allowance dating back several years; and the timing of receipts, meaning that income for the Schools' contract through Edible Playgrounds was lower. New sources of unrestricted funding were secured through mentoring and consultancy work. Grow Cardiff is committed to increasing its unrestricted income over the coming year.

#### **Investment performance against objectives**

For the second year, Grow Cardiff's finances have been prepared on an Accruals basis. (Previously they were prepared on a Cash basis.)

#### **Financial review**

Total income for the year was £231,235 being £35,805 of unrestricted funds and £195,430 of restricted funds.

The unrestricted funds carried forward at the year end were £62,159 (2023: £41,779) and restricted funds of £18,184 (2023: £18,847). The free reserves were £34,837 (2023: £41,779).

#### **Review of the charity's financial position**

At the end of the reporting period, cash funds, held in a bank account or as unspent balances on prepaid cards, totalled £105K.

#### **Policy for holding reserves**

Reserves are needed to bridge the gap between the spending and the receiving of income and in the unlikely event that no further income is generated and/or the trustees decide to close the charity.

The nature of Grow Cardiff's funding results in income being received at uneven intervals. As such the trustees have determined that the unrestricted reserves held by the organisation ought to be sufficient to cover at least three months of salary costs. It should be noted that restricted funds usually include a contribution towards staff costs and therefore provide an additional means to cover staff costs.

3 months' salary from April - June 2024 amounts to £42,370. With free reserves of £34,837, the charity was £7,533 short of meeting its reserves policy. Trustees to address this as a matter of concern going forward.

Amount of reserves held are £34,837.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### The charity's principal sources of funds (including any fundraising)

Grants from:

- Cardiff & Vale Health Charity/NHS Charities Together
- The National Lottery Community Fund
- The Fore
- Glamorgan Voluntary Services
- Cardiff & Vale University Health Board
- Cardiff Council

Contract for services:

- Trees for Cities (for the delivery of the Edible Playgrounds programme)

Grow Cardiff has also secured unrestricted income through workshops, mentoring and consultancy

Grow Cardiff has received significant in-kind funding to physically redevelop its sites through Keep Wales Tidy, Local Places for Nature project

#### Principal risks facing the charity

The principal risk is maintaining a range of income sources, particularly for sustainability of our core work and the Grow Well project – our most significant project delivery. Grow Cardiff continues to be reliant on grants for the majority of its work. Securing funding for core posts and a two year grant for the Grow Well project mitigated these risks for 2023-24 and 2024-25. However, going forward, the charity needs to secure longer term funding for more than two years at a time. The risk to the charity would be lessened by securing more unrestricted, non-grant funding.

In the 2022-23 TAR, it was noted that a significant risk to the charity was the use of the Director's time to oversee the charity's main operational delivery: the Grow Well project. In 2023-24, core funding was secured for a Grow Well Co-ordinator post, which freed up the Director's time to focus on strategic objectives, including alternative funding sources.

In June 2023 the long serving Grow Cardiff Chair stepped down from the role due to unexpected personal circumstances with no prospective of a new Chair in place. However, following a short period of reflection, the board and staff were delighted to accept the offer of existing trustee, Alun Jones, who comes to the role with decades of experience in the third and private sectors.

Grow Cardiff must continue to secure core funding to enable organisational and strategic development of the charity. It is important that the core posts and systems have sufficient resources to grow proportionately with increasing project delivery. In addition, Grow Cardiff must secure on-going project funding to deliver against organisational objectives and secure staff posts to enable this

#### Structure, governance and management

##### Constitution

The organisation became a Charitable Incorporated Organisation (CIO) on 8 May 2015. The charity's governing document is CIO - Association Registered 8 May 2015.

##### Trustee recruitment

Potential trustees are invited to join board meetings and 'shadow', to understand the structure and set-up of the board and its work. Thereafter, if the individual wishes to join the board and the board agrees that this is in the interest of the charity's aims, the individual can formally be co-opted onto the board during any trustee meetings at the agreement of the existing trustees during board meetings.

Election of trustees: at the first AGM all trustees stand down and are re-appointed if elected and seconded. Thereafter the 3 trustees who have been in post the longest stand down at each AGM. Trustees can then be re-appointed if proposed and seconded, or new trustees can be appointed to a maximum of 12.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Induction and training of trustees**

After an initial conversation with the Director/Chair of trustees, potential new trustees sit in and shadow board meetings. If they wish to apply to join the board they are selected on the basis of experience and skills needed to complement the existing portfolio of trustee expertise and strategic objectives. This process is guided by reference to the charity's 'trustee skills/experience matrix' which is used to determine 'gaps' across the board.

Trustees aim to attract as diverse a range of backgrounds and relevant skills and experience as possible, in order to reflect the communities the charity serves. All new trustees must complete a registration, declaration, and Conflict of Interest forms. They are required to provide references where deemed necessary, and are provided with the Charity Commission's 'The Essential Trustee' and information about public benefit.

### **Organisational structure and any wider network with which the charity works**

Volunteer participants are at the heart of our organisation. They are supported by a team of lead volunteers and 7 part-time staff (who focus on education, health and community workstreams). The delivery team is supported by an Admin & Finance Officer and Grow Well Evaluation Officer, overseen by a Director who is accountable to the Grow Cardiff board of trustees with a Chair, Treasurer and Secretary.

The charity works closely with the Edible Cardiff network, Food Cardiff and the SW Cardiff GP Cluster and social prescribing network, WCVA and C3SC networks.

In addition, the charity has corporate partnerships with Lovell, Knights Brown, Starbucks and Hubbub. Key partnerships in the community include ACE (Action in Caerau and Ely), the Probation Service, Community Payback team and Keep Wales Tidy.

### **Related parties**

Grow Cardiff is committed to an on-going relationship with London-based charity Trees for Cities, with whom it delivers the Edible Playgrounds programme, in partnership with Cardiff Council.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Reference and Administrative details

**Charity name**

Grow Cardiff

**Registered charity number**

1161591

**Charity's principal address**

460 Cowbridge Road West, Cardiff CF5 5BZ

**Trustees**

Francoise Curtis

Sarah Griffiths (Chair) until 22 June 2023

Dr Jemma Hawkins

Alun Jones (Chair) from 9 November 2023

Aisling Judge

Stephen Parry-Langdon (Treasurer)

Penelope Smith (Secretary)

Nicola Thomas

John Daniel Owen

Geoff Smith - appointed 25 January 2024

**Senior staff members**

Isla Horton (Director)

The trustees' report was approved by the Board of Trustees.

*Alun G Jones*

.....  
Alun Jones (Chair)



.....  
Stephen Parry-Langdon (Treasurer)

Date: 30-01-2025.....

# GROW CARDIFF

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW CARDIFF

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I report to the trustees on my examination of the financial statements of Grow Cardiff (the charity) for the year ended 31 March 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



**Craig Yearsley FCCA**  
Azets Audit Services  
c/o Azets  
Ty Derw, Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB  
United Kingdom

Dated: **31 January 2025**  
.....

# GROW CARDIFF

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
<b><u>Income from:</u></b>							
Donations and legacies	3	419	500	919	-	-	-
Charitable activities	4	35,386	194,930	230,316	70,341	141,030	211,371
<b>Total income</b>		<b>35,805</b>	<b>195,430</b>	<b>231,235</b>	<b>70,341</b>	<b>141,030</b>	<b>211,371</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	58,064	153,454	211,518	46,575	122,315	168,890
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(22,259)</b>	<b>41,976</b>	<b>19,717</b>	<b>23,766</b>	<b>18,715</b>	<b>42,481</b>
Gross transfers between funds		42,639	(42,639)	-	1,962	(1,962)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>20,380</b>	<b>(663)</b>	<b>19,717</b>	<b>25,728</b>	<b>16,753</b>	<b>42,481</b>
Fund balances at 1 April 2023		41,779	18,847	60,626	16,051	2,094	18,145
<b>Fund balances at 31 March 2024</b>		<b>62,159</b>	<b>18,184</b>	<b>80,343</b>	<b>41,779</b>	<b>18,847</b>	<b>60,626</b>

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

All income and expenditure derive from continuing activities.

# GROW CARDIFF


## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		27,322		-
<b>Current assets</b>					
Debtors	11	3,012		2,062	
Cash at bank and in hand		105,382		156,504	
		<u>108,394</u>		<u>158,566</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(55,373)</u>		<u>(97,940)</u>	
Net current assets			53,021		60,626
<b>Total assets less current liabilities</b>			<u>80,343</u>		<u>60,626</u>
<b>Income funds</b>					
Restricted funds	14		18,184		18,847
<u>Unrestricted funds</u>					
Designated funds	15	27,322		-	
General unrestricted funds		<u>34,837</u>		<u>41,779</u>	
			62,159		41,779
			<u>80,343</u>		<u>60,626</u>

The financial statements were approved by the Trustees on 30-01-2025

*Alun G Jones*  
.....  
Alun Jones (Chair)

  
.....  
Stephen Parry-Langdon (Treasurer)

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Grow Cardiff is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	20% reducing balance
----------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	419	500	919	-

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

	2024 £	2023 £
Charitable activities	20,186	56,356
Consultancy and workshops	1,257	5,975
Performance related grants	208,873	141,030
Other income	-	8,010
	<u>230,316</u>	<u>211,371</u>
<b>Analysis by fund</b>		
Unrestricted funds	35,386	70,341
Restricted funds	194,930	141,030
	<u>230,316</u>	<u>211,371</u>
WCVA (Thrive)	15,476	16,124
The Beacon Lodge Charitable Trust	-	3,000
Comic Relief	5,805	-
Moondance Foundation	-	35,637
Cardiff & Vale Health Charity/NHS Charities Together	35,015	49,556
Cardiff Third Sector Council - Hau Third Sector Fund	-	2,995
Cardiff and Vale ULHB	-	19,967
The National Lottery Community Fund	-	5,734
Track 2000	-	7,517
Plot to Pantry	35,000	-
Grow Well (Direct Food)	7,470	-
Grow Well (Greener Communities Fund)	61,923	-
Grow Well (Other)	68	-
Riverside Community Garden (Awards for All)	9,781	-
Grow Well (National Lottery Peoples Project)	5,838	-
Grow Well (Third Sector Capital Fund)	9,868	-
Creative Grow Well (SW Cluster 23-24)	7,629	-
The Fore	15,000	-
	<u>208,873</u>	<u>141,030</u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Charitable activities

	2024 £	2023 £
Staff costs	150,901	114,461
Depreciation and impairment	6,830	-
Insurance	2,531	722
Other costs and charitable activities	35,211	42,852
It & Software costs	1,919	1,731
Travel costs	1,580	1,400
Advertising & marketing	5,473	385
Premise costs	4,659	3,125
	<u>209,104</u>	<u>164,676</u>
Share of support costs (see note 6)	274	2,514
Share of governance costs (see note 6)	2,140	1,700
	<u>211,518</u>	<u>168,890</u>
<b>Analysis by fund</b>		
Unrestricted funds	58,064	46,575
Restricted funds	153,454	122,315
	<u>211,518</u>	<u>168,890</u>

### 6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Professional fees and banking fees	274	-	274	2,514	-	2,514
Independent examiners fees	-	2,140	2,140	-	1,700	1,700
	<u>274</u>	<u>2,140</u>	<u>2,414</u>	<u>2,514</u>	<u>1,700</u>	<u>4,214</u>
Analysed between Charitable activities	<u>274</u>	<u>2,140</u>	<u>2,414</u>	<u>2,514</u>	<u>1,700</u>	<u>4,214</u>

Governance costs includes payments to the independent examiners of £2,140 (2023: £1,700).

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.

### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	9	7
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	147,641	114,461
Other pension costs	3,260	-
	<u>          </u>	<u>          </u>
	<u>150,901</u>	<u>114,461</u>

The total salary costs (including employers national insurance and pension contributions) paid to Key Management Personnel is £33,272 (2023: £31,000)

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
Additions	34,152
	<u>          </u>
At 31 March 2024	34,152
	<u>          </u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	6,830
	<u>          </u>
At 31 March 2024	6,830
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2024	<u>27,322</u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	3,012	-
Prepayments and accrued income	-	2,062
	<u>3,012</u>	<u>2,062</u>

### 12 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Deferred income	<b>13</b>	
Trade creditors	51,971	91,296
Accruals and deferred income	1,362	3,944
	2,040	2,700
	<u>55,373</u>	<u>97,940</u>

### 13 Deferred income

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other deferred income	51,971	91,296

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	51,971	91,296
Movements in the year:		
Deferred income at 1 April 2023	91,296	50,748
Released from previous periods	(91,296)	(44,943)
Resources deferred in the year	51,971	85,491
Deferred income at 31 March 2024	<u>51,971</u>	<u>91,296</u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022		Movement in funds			Balance at 1 April 2023			Movement in funds			Balance at 31 March 2024	
	£	£	Incoming resources	Resources expended	Transfers	£	£	£	Incoming resources	Resources expended	Transfers	£	£
Moondance Foundation	1,520		35,637	(23,431)	-	13,726		-	-	(11,861)	(1,865)		-
Grow Well (Winter Pressures Fund)	279		-	(264)	(15)	-		-	-	-	-		-
SHEP	-		-	(19)	19	-		-	-	-	-		-
Grow Well (Soil Association March 2022)	150		-	(150)	-	-		-	-	-	-		-
Comic Relief	-		-	(56)	-	(56)		-	5,805	-	(5,749)		-
Grow Well (2021)	145		-	(13)	-	132		-	35,015	(21,266)	-		132
NHS Charities together	-		49,556	(49,556)	-	-		-	-	-	-		13,749
Track 2000	-		7,517	(6,125)	-	1,392		-	-	-	(1,392)		-
Thrive (WCVA)	-		16,124	(15,203)	-	921		-	15,476	(12,223)	(4,174)		-
Schools (Beacon Lodge)	-		3,000	(3,192)	192	-		-	-	-	-		-
Grow Well (ASDA)	-		500	(447)	-	53		-	-	-	-		53
S3SC HAU	-		2,995	(3,124)	129	-		-	-	-	-		-
Grow Well (CVUHB)	-		19,967	(18,383)	(1,584)	-		-	-	-	-		-
Growing Companions (Awards for All)	-		5,734	(2,352)	(703)	2,679		-	-	-	(2,679)		-
Plot to Pantry	-		-	-	-	-		35,000	(1,597)	(33,403)	-		-
Grow Well (Direct Food)	-		-	-	-	-		7,470	(7,503)	33	-		-
Grow Well (Greener Communities Fund)	-		-	-	-	-		61,923	(61,923)	-	-		-
Grow Well (Other)	-		-	-	-	-		213	(180)	-	-		33
Riverside Community Garden (Awrds for All)	-		-	-	-	-		9,781	(9,304)	-	-		477
Grow Well (SW Cluster Groundworks)	-		-	-	-	-		912	(912)	-	-		-
Riverside Community Garden (Corporate Donations)	-		-	-	-	-		500	(500)	-	-		-
Grow Well (National Lottery Peoples Project)	-		-	-	-	-		5,838	(5,838)	-	-		-
Grow Well (Third Sector Capital Fund)	-		-	-	-	-		9,868	(9,868)	-	-		-

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds	(Continued)							
Creative Grow Well (SW Cluster 23-24)	-	-	-	-	7,629	(6,605)	(1,024)	-
Salaries Reserve	-	-	-	-	-	(3,874)	7,614	3,740
	2,094	141,030	(122,315)	(1,962)	18,847	195,430	(42,639)	18,184

### Moondance Foundation

Funding from Moondance Foundation to support the strategic development of the charity through core funding of the Director's post.

### Grow Well (Winter Pressures Fund)

Funding from C3SC (Cardiff Third Sector Fund) to enable equipment and materials to be purchased for the Grow Well project over the winter period.

### Comic Relief

Funding from Comic Relief for Strategic and core development of the charity (including Director's post).

### Grow Well NHS Charities together/Cardiff and Vale Health Charity

To fund the Grow Well project (staff and resources) over a 2 year period.

### Track 2000

To fund the Volunteer Mentor post at Riverside Community Garden and the development of the site and upskilling of volunteers.

### Thrive (WCVA)

Funding from WCVA for core development of the charity, including Admin & Finance Officer post, website development and electric van match funding.

### Schools (Beacon Lodge)

Funding from Beacon Lodge Charitable Trust to support the delivery of workshops to schools through the Food and Fun programme in the summer holidays.

## GROW CARDIFF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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14	<b>Restricted funds</b>  <b>Grow Well (ASDA)</b> Funding from ASDA to provide a potting shed for the Grow Well project.  <b>C3SC HAU</b> Funding from C3SC (Cardiff Third Sector Fund) to employ a Volunteer Mentor at Riverside Community Garden and develop the site and volunteer skills base. Grow Well (CVUHB) Match funding for the Grow Well project (staff and resources). <b>Growing Companions (Awards for All)</b> Funding from The National Lottery Community Fund to development and delivery of the Growing Companions project.  <b>Plot to Pantry</b> Funding for Grow Cardiff's new Electric Van, used in partnership with ACE (Action in Caerau and Ely) and the Edible Cardiff network, to support the movement of fresh produce and gardening materials and equipment across the city  <b>Grow Well (Direct Food)</b> A mixed revenue and capital grant from Cardiff Council, optimising Grow Well's impact at the Dusty Forge site, Ely, significantly upgrading and increasing the food growing area across the garden and equipping volunteers and local community members to grow and share more nutritious food year-round  <b>Grow Well (Greener Communities Fund)</b> 2 years' funding applied for through CVUHB's Cardiff & Vale Health Charity, to NHS Charities Together. The funding supported the delivery and development of the Grow Well project, nature-based social prescribing for mental health and wellbeing, delivered in partnership with the SW Cardiff Primary Care Cluster  <b>Grow Well (Other)</b> Match funding for the Grow Well project from various sources	(Continued)
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## **GROW CARDIFF**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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<b>14 Restricted funds</b>	<b>(Continued)</b>
<b>Riverside Community Garden (Awards for All)</b>	
The National Lottery Community Fund funding to develop and deliver community growing at Riverside Community Garden, Pontcanna Permanent Allotments with local volunteers	
<b>Grow Well (SW Cluster Groundworks)</b>	
Funding from the SW Cardiff Primary Care Cluster to develop appropriate ground works for a permanent green-roofed shelter to be cited at Riverside Health Centre for the Grow Well project	
<b>Riverside Community Garden (Corporate Donations)</b>	
Funding from corporate organisations in support of the physical development and materials for Riverside Community Garden, Pontcanna Permanent Allotments	
<b>Grow Well (National Lottery Peoples Project)</b>	
Funding to enable Grow Cardiff to create a new role, employing a Grow Well Project Co-ordinator to oversee Grow Well across three sites in the city	
<b>Grow Well (Third Sector Capital Fund)</b>	
Funding to enable installation of ramps and pathways to improve access to and across the Grow Well project at the Dusty Forge site, Ely	
<b>Creative Grow Well (SW Cluster 23-24)</b>	
Funding to enable the development of an indoor, nature-based arts and crafts project, 'Creative Grow Well'. This social prescribing project complemented the outdoor Grow Well project, providing an alternative indoor offer in the coldest months of the year.	
<b>Salaries Reserve</b>	
Salary underspend from previous projects, set aside for project continuity, used for direct staff salary costs	

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# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<b>Movement in funds</b>				
	<b>Incoming resources</b>	<b>Balance at 1 April 2023</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed asset fund	-	-	(6,830)	34,152	27,322
	<u>-</u>	<u>-</u>	<u>(6,830)</u>	<u>34,152</u>	<u>27,322</u>
	<u>-</u>	<u>-</u>	<u>(6,830)</u>	<u>34,152</u>	<u>27,322</u>

The fixed asset fund represents the functional fixed assets used to further the charity's aims.

Transfers from the designated fund relate to additions and depreciation movement in the year.



# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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### 17 Related party transactions

One trustee is a relative of an employee. Any potential conflict of interest is managed in line with Charity Commission guidance.

There were no other disclosable related party transactions during the year (2023 - none).

**GROW CARDIFF**

England & Wales - Charity number 1161591

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# Accounts

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Charity registration number 1161591

**GROW CARDIFF**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# GROW CARDIFF

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# **GROW CARDIFF**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **Purposes of the charity as set out in its governing document**

The objects of Grow Cardiff are:

To promote for the benefit of the inhabitants of Cardiff and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, in particular by the provision of community gardens and other local food initiatives, land and community growing projects and the provision of opportunities for growing and volunteering.

##### **Main activities**

Grow Cardiff's work streams support and enable:

- **Communities:** through the development and sustainability of community gardens, growing and sharing food, increasing health & well-being, social connection and cohesion & improving urban biodiversity
- **Health:** the charity delivers the Grow Well project, a social prescribing to therapeutic community gardens project, in partnership with local NHS and community health providers, supporting adults affected by mental and physical health challenges, loneliness and isolation
- **Education:** teaching teachers, children, young people and families to grow and develop their own community gardens through a variety of educational programmes, including Edible Playgrounds, Cardiff Healthy and Sustainable Pre-School Programme (CHaSPS) and working with individual primary and secondary schools across Cardiff
- **Mentoring & Consultancy:** Grow Cardiff uses its considerable experience and skills to support newly emerging community garden projects and those developing social prescribing work.
- **The Sustainability & Longevity of the charity's work:** Strengthening and developing the charity's internal infrastructure, supporting and training staff and volunteers, developing policies and procedures, finance and planning systems, fundraising and strategic development

##### **Public benefit**

All trustees have had full regard of the Charity Commission's guidance on public benefit.

##### **Contribution made by volunteers**

Valuing the contributions of volunteers and supporting them to grow personally, develop their skills and see their ambitions realised through their participation in Grow Cardiff's work, is embedded in the charity's DNA. Volunteer participants are vital to the development and sustainability of each Grow Cardiff community garden, each bringing unique, valuable skills and lived experience. Grow Cardiff has a strong asset-based community development approach to developing its operations and supporting volunteers, co-producing gardens, projects and the overall strategy of the organisation with lead volunteers and volunteers on the board.

Volunteers can progress to become Lead Volunteers where individuals recognise that they would like to support others to thrive through the charity's different projects. Grow Cardiff has supported a team of Lead Volunteers to develop this year who have contributed to every aspect of the charity's operations, from working in primary and secondary schools, bee keeping, to supporting patients engaging in the Grow Well project and in the strategic development of the charity at board level.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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Lead Volunteers assist Grow Cardiff's staff in supporting session participants, day-to-day operational activities, also supporting planning, reviewing and the development of garden sites.

The charity highly values its volunteers and seeks to ensure that each is fully supported and provided with appropriate training and development opportunities. This year volunteers took part in training opportunities including Emergency First Aid at work, Bee Keeping, Working therapeutically, Working with teachers and children to grow in schools, and Carbon Literacy training.

In addition, Grow Cardiff has supported groups of volunteers from corporate partners including Principality Building Society whose staff have worked at the charity's community gardens on staff well-being days.

#### **Other**

Grow Cardiff supported 1,500 children from 10 primary schools, nurseries and a high school to grow in their school/nursery gardens as well as training over 200 teachers.

#### **Achievements and performance**

Over the 2022-23 period Grow Cardiff has continued to develop its 5 operational workstreams, using community gardening to support communities, health, education, mentoring/consultancy as well as the sustainable development of the charity.

Following rapid expansion of programmes and project work in preceding years, this year there has been continued focus on developing the infrastructure to support sustainable growth. Trustees and staff have taken time to further develop a framework of policies and procedures, office and admin systems, IT upgrades, training, improvements in managing finances and fundraising, as well as addressing practical challenges such as use of an office and storage space. A key focus has been to secure ongoing funding for existing project work and staff providing direct delivery, as well as core funding for admin, finance and strategic development. Overall, this period has been characterised by consolidation alongside steady, sustainable growth.

Grow Cardiff's main achievements include:

#### Supporting local communities

Developing, supporting and sustaining community gardens across Cardiff, the charity has continued to support Riverside Community Garden, mentoring volunteers to lead and develop the project. The project is one of the oldest community gardens in South Wales and is a flagship for environmental, sustainable practice. Grow Cardiff has strengthened the long-term sustainability of the project by securing funding for a Volunteer Mentor to support the project's lead volunteer team. Volunteers attending the project have identified that the project actively supports their mental health and well-being. There is a keen volunteer-led bee keeping team, supported by Cardiff and Vale beekeepers.

The team secured a Green Flag Award for a consecutive year for the project and are developing an exciting renewable energy project with Cardiff University and Ains Shams University, Egypt. The project has continued to partner with staff from Principality Building Society, as well as delivering successful open days throughout the year attracting new volunteers and partnering with wider networks and organisations, such as Social Farms and Gardens (Have a Grow Day) and the Edible Cardiff network.

#### Health

Grow Cardiff continues to develop the Grow Well project, a flagship social prescribing to therapeutic community gardens project in partnership with the SW Cardiff primary care Cluster. The Cluster is a group of 9 surgeries supporting patients living with some of the highest health inequalities in Wales. Patients experiencing mental health or physical health difficulties and/or social isolation are referred to one of three community garden sites across the Cluster.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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Over the course of the year the project supported over 100 patients to improve their health and well-being and has partnered with the Wales School of Social Prescribing Research (WSSPR) to independently assess the project's impact on participants' health and well-being which found "a range of volunteer benefits were evidenced in this evaluation such as reduced social isolation, improvements to mental, physical, and social health, increased social capital and a sense of belonging to one's community" (Evaluation of the Grow Well Project, WSSPR).

Over autumn/winter 2022, the team piloted a new sister project, Creative Grow Well, an indoor-based therapeutic programme which used nature-based arts and crafts to engage participants who were unlikely to volunteer in gardens over the cold winter months. This enabled those who may have disengaged or been unlikely to be referred or self-refer in the cold months, to fully take part in Grow Well.

Having secured 2 years funding in 2021, the project has increased its staff team and reach. Grow Well achieved 3 Green Flag Awards, CLAS Award and won national awards with NHS Forest Award (Health) and Keep Wales Tidy's Best of the Best Award (Health).

#### Education

Grow Cardiff secured a further contract with Trees for Cities and employed more staff to train teachers and children from 10 primary schools (English and Welsh medium) over the course of the year supporting over 1,000 children to experience hands-on gardening training and over 200 teachers.

The charity continues to support early years learning, running workshops for 10 nurseries across the city in partnership with CHaSPS (Cardiff Healthy and Sustainable Pre-school Scheme) and teenagers with Mary Immaculate High School as well as delivering training workshops in community hubs for families and through SHEP (Summer Holiday Engagement Programme), supporting disadvantaged young people through the school summer holidays.

Mentoring and consultancy: Grow Cardiff has continued to offer our experience and expertise to mentor other projects, this year partnering with Renew Wales to support a church community garden project, and an allotment project seeking to develop social prescribing.

#### Sustaining and developing Grow Cardiff:

Trustees and staff have invested considerable time and energy in reviewing the charity's aims, objectives, mission, values and vision in a newly developed strategic plan. This seeks to underpin, strengthen and guide the charity's future and has notably led to securing core funding and new operational developments: securing funding to create a new Admin & Finance Officer role to improve day-to-day systems across the charity, outsourcing payroll, work on a new Grow Cardiff website and securing funding for a new Electric Van.

Grow Cardiff's work benefits society by educating children and young people in hands-on skills, learning and love of the outdoors. The team are training up tomorrow's adults to know, understand and care for the natural world around them, which many have little experience or understanding of, living in the inner city.

Through the charity's social prescribing work, Grow Cardiff is reaching out to those who often are very isolated and disengaged from their local community. The team uses community gardening as a tool that promotes health and well-being, social interaction, healthier diet, friendship, personal development and social connection.

#### **Achievements against objectives set**

The objectives of Grow Cardiff have been to support more people of all ages experiencing disadvantage, mental or physical health difficulties or loneliness, to thrive through community gardening, whether in a school setting, allotment, community centre or health centre. This year the charity has increased the number of children and teachers participating in schools work and the number of adults engaged in therapeutic community gardens work.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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In addition, Grow Cardiff set objectives to:

**Consolidate project funding** to continue to meet demand for community-based 'green' initiatives. The charity has increased income for social therapeutic community gardening (the Grow Well project) and increased match funding for new developments of Grow Well.

**Generate unrestricted income** - Grow Cardiff has secured a further contract to deliver the Edible Playgrounds programme for a further year and continue to develop mentoring and consultancy work. The team are in the process of completely overhauling the Grow Cardiff website and seeking to apply for further unrestricted funding for core work.

**Develop a Grow Cardiff 'hub'** - The team are trialling an office hub with The Sustainable Studio and are excited by the potential of this partnership.

#### **Performance of fundraising activities against objectives set**

Fundraising objectives for 2022-23 were to secure income for core development, new and existing projects and to increase unrestricted income via service delivery contracts, together with mentoring and consultancy.

The charity's total restricted received income increased this year from £110,996 (2021-22) to £181,578. Some of the charity's income relates to both current and future accounting periods; in accordance with the requirement to prepare these accounts on the Accruals Basis (see "Change of Accounts Basis", below), that part of income which relates to future periods has been treated as Deferred Income, and is reported in notes 10 and 11 to the accounts. Therefore the amounts recognised in the current year is £141,030 and £59,248 2021-2022.

Notable funds included:

- Moondance Foundation (£35,637)
- WCVA Third Sector Resilience Fund (£31,600)

For core development (funding the Director, Admin & Finance post):

- Securing the second instalment of an Cardiff & Vale Health Charity/ NHS Charities Together grant (£48,879).
- Cardiff & Vale University Health Board/Public Health (£19,967) for the sustainability and development of the Grow Well project.
- Social Farms & Gardens (£35,000) for the purchase of an Electric Van to transport produce, gardening equipment and materials across the city to a variety of Grow Cardiff gardens/schools.

These funds enabled the charity to become more sustainable as Grow Cardiff has secured core income and new and match funding for existing projects.

Grow Cardiff increased its unrestricted income from £17,991 (2021-22) to £75,341. This was due to securing a further contract with Trees for Cities to deliver the Edible Playgrounds programme with 10 schools across Cardiff. It is anticipated that the Edible Playgrounds contract will be renewed for 2023-24, enabling the charity to support over 40 primary schools to develop their own edible, biodiverse community gardens. Funding was also secured from SW Cardiff Primary Care Cluster.

Additional unrestricted funding was secured through mentoring and consultancy work. This is an area the charity seeks to develop over the coming year.

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial review

Total income for the year was £211,371 being £70,341 of unrestricted funds and £141,030 of restricted funds.

The unrestricted funds carried forward at the year end were £41,779 and restricted funds of £18,847.

#### Change of Accounts Basis

In previous years, the charity's accounts have been prepared on a Receipts and Payments basis. In 2023-24, however, gross income has exceeded £250,000 for the first time. Accordingly, these accounts have been prepared on an Accruals basis, and have been independently examined by a member of one of the accountancy bodies listed in the Charities Act 2011.

#### Review of the charity's financial position

At the end of the reporting period cash funds, held in a bank account or as unspent balances on prepaid cards, totalled £158,460.

#### Reserves policy

Reserves are needed to bridge the gap between the spending and the receiving of income and in the unlikely event that no further income is generated and/or the trustees decide to close the charity.

The nature of Grow Cardiff's funding results in income being received at uneven intervals. As such the trustees have determined that the unrestricted reserves held by the organisation ought to be sufficient to cover at least three months of salary costs. It should be noted that restricted funds usually include a contribution towards staff costs and therefore provide an additional means to cover staff costs.

Amount of reserves held are £41,779. This is represented in unrestricted funds.

#### Going concern

Grow Cardiff must continue to secure core funding to enable organisational and strategic development of the charity and project funding to enable delivery of operational objectives.

#### Principal sources of funds (including any fundraising)

Grants from:

- Cardiff & Vale Health Charity/NHS Charities Together
- Moondance Foundation
- WCVA Third Sector Resilience Fund
- Social Farms & Gardens
- Cardiff & Vale University Health Board/Public Health

Contract for services:

- Trees for Cities (delivery of Edible Playgrounds programme)

#### Principal risks facing the charity

The principal risk is maintaining income sources, particularly for sustainability of our core work and the Grow Well project – our most significant project delivery. Securing core funding in 2022-23 and a 2-year grant for the Grow Well project (secured 2021-22) has mitigated this risk. Going forward, the charity seeks to secure longer term funding for more than 2 years at a time.

As the number of staff employed on the Grow Well project has been increasing, then the amount of the charity Director's time that is required to manage the project has also increased; there is a recognised risk of this becoming detrimental to the running of the charity. To address this risk, it has been agreed between the Director and the Trustees that, during the forthcoming 2023-24 year, the staffing of the project will be altered, and, through training and development, a new, supervisory layer will be introduced, and so reducing the amount of time that the Director has to dedicate to the project.

# **GROW CARDIFF**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

---

#### **Structure, governance and management**

##### **Constitution**

The organisation became a Charitable Incorporated Organisation (CIO) on 8 May 2015. The charity's governing document is CIO - Association Registered 8 May 2015.

##### **Trustee recruitment**

Potential trustees are invited to join board meetings and 'shadow', to understand the structure and set-up of the board and its work. Thereafter, if the individual wishes to join the board and the board agrees that this is in the interest of the charity's aims, the individual can formally be co-opted onto the board during any trustee meetings at the agreement of the existing trustees during board meetings.

Election of trustees: at the first AGM all trustees stand down and are re-appointed if elected and seconded. Thereafter the 3 trustees who have been in post the longest stand down at each AGM. Trustees can then be re-appointed if proposed and seconded, or new trustees can be appointed to a maximum of 12.

##### **Trustee induction and training**

Potential new trustees sit in and shadow board meetings. If they wish to apply to join the board they are selected on the basis of experience and skills needed to compliment the existing portfolio of trustee expertise and strategic objectives. This process is guided by reference to the charity's 'trustee skills/experience matrix' which is used to determine 'gaps' across the board. Trustees aim to attract as diverse a range of backgrounds and relevant skills and experience as possible. All new trustees must complete registration, declaration and Conflict of Interest forms. They are required to provide references where deemed necessary, and are provided with the Charity Commission's 'The Essential Trustee' and information about public benefit.

##### **The charity's organisational structure and any wider network with which the charity works**

Volunteer participants are at the heart of our organisation, supported by a team of lead volunteers, 6 part-time staff (who focus on education, health and community workstreams), supported by an Admin & Finance Officer, all overseen by a Director, accountable to a board of trustees with a Chair, Treasurer and Secretary.

The charity works closely with the Edible Cardiff network, Food Cardiff and the SW Cardiff GP Cluster and social prescribing network, WCVA and C3SC networks.

In addition, the charity has forged new corporate partnerships with Lovell, Knights Brown and the Probation Service, Community Payback team.

Grow Cardiff is committed to an on-going relationship with London-based charity Trees for Cities, with whom it delivers the Edible Playgrounds programme in partnership with Cardiff Council

# GROW CARDIFF

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Reference and Administrative details

**Charity name**  
Grow Cardiff

**Registered charity number**  
1161591

**Charity's principal address**  
460 Cowbridge Road West, Cardiff CF5 5BZ

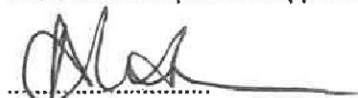
### Trustees

Francoise Curtis  
Sarah Griffiths (Chair) until 22/06/23  
Anna Harris resigned 02/09/22  
Dr Jemma Hawkins  
Alun Jones (Chair) from 9/11/23  
Aisling Judge  
Stephen Parry-Langdon (Treasurer)  
Penelope Smith (Secretary)  
Nicola Thomas  
John Daniel Owen appointed 17/11/2022


### Senior staff members

Isla Horton (Director)

The trustees' report was approved by the Board of Trustees.



Alun Jones (Chair)



Stephen Parry-Langdon (Treasurer)

Date: 25/1/24

# GROW CARDIFF

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW CARDIFF

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I report to the trustees on my examination of the financial statements of Grow Cardiff (the charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

*Claire Thompson*

**Claire Thompson FCCA DChA**  
**Azets Audit Services**

Ty Derw, Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB  
United Kingdom

Dated: 29-01-2024

# GROW CARDIFF

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	As restated 2022 £	As restated 2022 £	As restated 2022 £
<b>Income from:</b>							
Charitable activities	3	70,341	141,030	211,371	18,993	59,248	78,241
<b>Expenditure on:</b>							
Charitable activities	4	46,575	122,315	168,890	29,170	71,394	100,564
<b>Net incoming/(outgoing) resources before transfers</b>							
		23,766	18,715	42,481	(10,177)	(12,146)	(22,323)
<b>Gross transfers between funds</b>							
		1,962	(1,962)	-	(193)	193	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>							
		25,728	16,753	42,481	(10,370)	(11,953)	(22,323)
<b>Fund balances at 1 April 2022</b>							
		16,051	2,094	18,145	26,421	14,047	40,468
<b>Fund balances at 31 March 2023</b>							
		41,779	18,847	60,626	16,051	2,094	18,145

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

All income and expenditure derive from continuing activities.


# GROW CARDIFF

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£ As restated
<b>Current assets</b>					
Debtors	9	2,062		-	
Cash at bank and in hand		156,504		68,893	
		<u>158,566</u>		<u>68,893</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(97,940)</u>		<u>(50,748)</u>	
Net current assets			<u>60,626</u>		<u>18,145</u>
<b>Income funds</b>					
Restricted funds	12		18,847		2,094
Unrestricted funds			41,779		16,051
			<u>60,626</u>		<u>18,145</u>

The financial statements were approved by the Trustees on 25/1/24



Alun Jones (Chair)



Stephen Parry-Langdon (Treasurer)

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Grow Cardiff is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### Restatement of comparative information

The 2022 figures have been restated to account for the funds of the charity on an accruals basis. The effect of the change in accounting basis is to restate the charity's income, assets and liabilities.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Charitable activities

	2023 £	2022 £
		<b>As restated</b>
Charitable activities	56,356	14,800
Consultancy and workshops	5,975	1,820
Performance related grants	141,030	60,248
Other income	8,010	1,373
	<u>211,371</u>	<u>78,241</u>
<b>Analysis by fund</b>		
Unrestricted funds	70,341	18,993
Restricted funds	141,030	59,248
	<u>211,371</u>	<u>78,241</u>
WCVA	16,124	-
The Beacon Lodge Charitable Trust	3,000	-
Comic Relief	-	18,671
Moondance Foundation	35,637	-
Cardiff & Vale Health Charity/NHS Charities Together	49,556	21,188
Cardiff Third Sector Council - Hau Third Sector Fund	2,995	-
Cardiff and Vale ULHB	19,967	-
The National Lottery Community Fund	5,734	4,220
Track 2000	7,517	7,453
Other	500	8,716
	<u>141,030</u>	<u>60,248</u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	2023 £	2022 £
Staff costs	114,461	73,414
Insurance	722	365
Other costs and charitable activities	42,852	21,277
It & Software costs	1,731	1,148
Travel costs	1,400	541
Advertising & marketing	385	1,430
Premise costs	3,125	2,127
	<u>164,676</u>	<u>100,302</u>
Share of support costs (see note 5)	2,514	112
Share of governance costs (see note 5)	1,700	150
	<u>168,890</u>	<u>100,564</u>
<b>Analysis by fund</b>		
Unrestricted funds	46,575	29,170
Restricted funds	122,315	71,394
	<u>168,890</u>	<u>100,564</u>

### 5 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Professional fees and banking fees	2,514	-	2,514	112	-	112
Independent examiners fees	-	1,700	1,700	-	150	150
	<u>2,514</u>	<u>1,700</u>	<u>4,214</u>	<u>112</u>	<u>150</u>	<u>262</u>
Analysed between Charitable activities	<u>2,514</u>	<u>1,700</u>	<u>4,214</u>	<u>112</u>	<u>150</u>	<u>262</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
7	5

#### Employment costs

	2023 £	2022 £
Wages and salaries	114,461	73,414

The total salary costs (including employers national insurance and pension contributions) paid to Key Management Personnel is £31,000 (2022: £26,000)

There were no employees whose annual remuneration was more than £60,000.

#### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	2,062	-

#### 10 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	11	91,296	50,748
Trade creditors		3,944	-
Accruals and deferred income		2,700	-
		97,940	50,748

#### 11 Deferred income

	2023 £	2022 £
Other deferred income	91,296	50,748

Deferred income is included in the financial statements as follows:

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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11	Deferred income	(Continued)	
		2023	2022
		£	£
	Deferred income is included within:		
	Current liabilities	91,296	50,748
		<u>          </u>	<u>          </u>
	Movements in the year:		
	Deferred income at 1 April 2022	50,748	-
	Released from previous periods	(44,943)	-
	Resources deferred in the year	85,491	50,748
		<u>          </u>	<u>          </u>
	Deferred income at 31 March 2023	91,296	50,748
		<u>          </u>	<u>          </u>

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds			Movement in funds			Balance at 31 March 2023		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	£	£
Moondance Foundation	29,873	-	-	(28,353)	-	1,520	35,637	(23,431)	-	-	13,726
Grow Well (Winter Pressures Fund)	-	3,615	-	(3,336)	-	279	-	(264)	(15)	-	-
Grow Well (Hau Third Sector Grant March 2022)	-	3,701	3,701	(3,700)	(1)	-	-	-	-	-	-
SHEP	-	100	100	(294)	194	-	-	(19)	19	-	-
Grow Well (Soil Association March 2022)	-	150	150	-	-	150	-	(150)	-	-	-
Comic Relief	(15,826)	18,671	18,671	(2,845)	-	-	-	(56)	-	-	(56)
Grow Well (2021)	-	150	150	(5)	-	145	-	(13)	-	-	132
NHS Charities together	-	21,188	21,188	(21,188)	-	-	49,556	(49,556)	-	-	-
Track 2000	-	7,453	7,453	(7,453)	-	-	7,517	(6,125)	-	-	1,392
Thrive (WCVA)	-	-	-	-	-	-	16,124	(15,203)	-	-	921
Schools (Beacon Lodge)	-	-	-	-	-	-	3,000	(3,192)	192	-	-
Grow Well (ASDA)	-	-	-	-	-	-	500	(447)	-	-	53
S3SC HAU	-	-	-	-	-	-	2,995	(3,124)	129	-	-
Grow Well (CVUHB)	-	-	-	-	-	-	19,967	(18,383)	(1,584)	-	-
Growing Companions (Awards for All)	-	4,220	4,220	(4,220)	-	-	5,734	(2,352)	(703)	-	2,679
	14,047	59,248	59,248	(71,394)	193	2,094	141,030	(122,315)	(1,962)	-	18,847

## **GROW CARDIFF**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

12 Restricted funds (Continued)

#### **Moondance Foundation**

Funding from Moondance Foundation to support the strategic development of the charity through core funding of the Director's post.

#### **Grow Well (Winter Pressures Fund)**

Funding from C3SC (Cardiff Third Sector Fund) to enable equipment and materials to be purchased for the Grow Well project over the winter period.

#### **Grow Well (Hau Third Sector Grant March 2022)**

Funding from C3SC (Cardiff Third Sector Fund) to development of the Grow Well Riverside site (resources).

#### **Grow Well (Soil Association March 2022)**

Funding from Soil Association to Seed potatoes for Grow Well project gardens.

#### **Comic Relief**

Funding from Comic Relief for Strategic and core development of the charity (including Director's post).

#### **Grow Well NHS Charities together/Cardiff and Vale Health Charity**

To fund the Grow Well project (staff and resources) over a 2 year period.

#### **Track 2000**

To fund the Volunteer Mentor post at Riverside Community Garden and the development of the site and upskilling of volunteers.

## **GROW CARDIFF**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

**12 Restricted funds** (Continued)

##### **Thrive (WCVA)**

Funding from WCVA for core development of the charity, including Admin & Finance Officer post, website development and electric van match funding.

##### **Schools (Beacon Lodge)**

Funding from Beacon Lodge Charitable Trust to support the delivery of workshops to schools through the Food and Fun programme in the summer holidays.

##### **Grow Well (ASDA)**

Funding from ASDA to provide a potting shed for the Grow Well project.

##### **C3SC HAU**

Funding from C3SC (Cardiff Third Sector Fund) to employ a Volunteer Mentor at Riverside Community Garden and develop the site and volunteer skills base.

##### **Grow Well (CVUHB)**

Match funding for the Grow Well project (staff and resources).

##### **Growing Companions (Awards for All)**

Funding from The National Lottery Community Fund to development and delivery of the Growing Companions project.

# GROW CARDIFF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	41,779	18,847	60,626	16,051	2,094	18,145
	<u>41,779</u>	<u>18,847</u>	<u>60,626</u>	<u>16,051</u>	<u>2,094</u>	<u>18,145</u>

### 14 Related party transactions

One trustee is a relative of an employee. Any potential conflict of interest is managed in line with Charity Commission guidance.

There were no other disclosable related party transactions during the year (2022 - none).



**GROW CARDIFF**

England & Wales - Charity number 1161591

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# Accounts

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## **Trustees' Annual Report for the period**

**From 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022**

**Charity name: Grow Cardiff**

**Charity registration number: 1161591**

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The objects of Grow Cardiff are:</p> <p>To promote for the benefit of the inhabitants of Cardiff and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, in particular by the provision of a community garden and other local food initiatives, land and community growing projects and the provision of opportunities for growing and volunteering</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Grow Cardiff's work streams are:</p> <ul style="list-style-type: none"><li>- Community-based: Supporting the development and sustainability of community gardens</li><li>- Health-based: Development and delivery of social prescribing to therapeutic community gardens in partnership with local health care providers (The Grow Well project)</li><li>- Education-based: teaching teachers, children, young people and families to grow and develop their</li></ul>

		<p>own community gardens (Edible Playgrounds, CHaSPS and Mary Immaculate High School)</p> <p>- Mentoring &amp; Consultancy: sharing our experience and skills to support other community growing projects and networks (Friends of Victoria Gardens, Edible Cardiff network, Wates, Unison)</p> <p>- Sustainability: Strengthening and developing the charity's internal infrastructure - staff support and training, policies and systems, finance and planning, fundraising and strategic development</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had full regard of the Charity Commission's guidance on public benefit

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	NA
Policy on social investment including program related investment	Para 1.38	NA
Contribution made by volunteers	Para 1.38	Circa 145 individuals volunteered with Grow Cardiff this year, developing community gardens in local neighbourhoods, schools, and health care settings. Their contribution to our mission and vision is invaluable.

		Grow Cardiff aims always to put our volunteers at the heart of all planning, reviewing and development of the charity's work. As well as participants volunteering in a variety of community garden settings, a team of 10 lead volunteers and 10 trustees also support the charity's delivery and development
Other		Grow Cardiff supported over 1300 children from 10 primary schools, nurseries and a high school to grow in their school/nursery gardens.

## **Achievements and Performance**

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

Over the 2021-2022 period Grow Cardiff has continued to develop its 5 operational workstreams of community support, health, education, mentoring/consultancy and sustainable development of the charity. This year has been a particular focus on the latter, recognising that healthy growth is based on strong anchoring 'roots'. As such the trustees and staff have taken time to develop supporting internal infrastructures: policies and systems, IT upgrades, training, improvements in managing finances and fundraising, as well as addressing practical challenges such as use of an office and storage space. Coming out of the pandemic, a key achievement has been to secure on-going funding for project work as well as core funding. Overall this has led to the start of a consolidation process alongside growth for the charity.

Key achievements:

Community-based support

Developing, supporting and sustaining community gardens across Cardiff, the charity has continued to support Riverside Community Garden, mentoring volunteers to lead and develop the project. The project is one of the oldest community gardens in South Wales and is a flagship for environmental, sustainable practice. Grow Cardiff has strengthened the long-term sustainability of the project by securing funding for a Volunteer Mentor to support the project's lead volunteer team. The team secured a Green Flag for a consecutive year for the project and are developing an exciting renewable energy project with Cardiff University. The project has developed a new partnership with Principality Building Society staff and

run successful open days throughout the year attracting new volunteers. There is a keen volunteer-led bee keeping team, supported by Cardiff and Vale bee keepers. Volunteers attending the project have identified that the project actively supports their mental health and well-being.

#### Health

Grow Cardiff continues to develop a flagship social prescribing to therapeutic community garden project in partnership with the SW Cardiff primary care cluster. Patients experiencing mental health or physical health difficulties and/or social isolation are referred to the project. Over the course of the year the project supported 65 patients to improve their health and well-being and is actively working with Wales School of Social Prescribing to independently analyse the project's impact. A third site was added to the Grow Well project this year, based at Riverside Health Centre and opened in 2021. Significant design, landscaping and planting has taken place and the project is actively engaging members of the local community. Grow Well was a finalist in the National Social Prescribing Awards 2021/Nature category and won 2 Green Flag Awards.

The Growing Companions project continued to successfully engage with isolated and vulnerable adults throughout the year, supporting them to grow at home and create nature based crafts. The project actively encourages individuals to engage with the Grow Well project, building connection between members of the community.

		<p><u>Education</u></p> <p>Grow Cardiff has secured a contract with Trees for Cities to train teachers and children from 10 primary schools (English and Welsh medium) over the course of the next year. It is anticipated that this contract will be renewed each year for 3+ years enabling hundreds of young people and teachers to learn how to grow. The charity continues to support early years learning through a series of workshops with CHaSPS (Cardiff Healthy and Sustainable Pre-school Scheme) and teenagers with Mary Immaculate High School as well as delivering training workshops in community hubs for families and through SHEP (Summer Holiday Engagement Programme), supporting disadvantaged young people through the school summer holidays.</p> <p><u>Mentoring and consultancy:</u> Grow Cardiff has continued to offer our experience and expertise to support other growing projects, this year providing on-going mentoring and training to Friends of Victoria Square, Penarth.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	<p>Our work has made a difference by supporting people of all ages experiencing disadvantage, mental or physical health difficulties or loneliness to thrive, through coming together with others to grow, develop and share in the life of their own community garden.</p>
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		<p>Our work benefits society by educating children and young people in hands-on skills, learning and love of the outdoors. We are training up tomorrow's adults to know, understand and care for the natural world around them, which many have little experience or understanding of, living in the city.</p> <p>Through our social prescribing work, we are reaching out to those who often are very isolated and engaged with little or no other local expression of community. We use community gardening as a tool that promotes health and well-being, social interaction, healthier diet, friendship and social connection.</p> <p>We are working hard with other like-minded growing organisations from the third sector, local authority and health to create a culture in Cardiff of community growing, love of urban nature and learning and shared, local expressions of joined up community, where everyone feels cared for and supported, food grows and people and wildlife flourish together.</p>
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	<p>Fundraising objectives for 21-22 were to secure income for existing projects/delivery, to increase grant income in order to develop the Grow Well project and to increase unrestricted income via service delivery contracts, mentoring and consultancy.</p> <p>The charity's restricted income increased this year from £87,706 (20-21) to £110,996. Notable grant funds</p>

		<p>were secured from NHS Charities Together (£49,880) for the sustainability and development of the Grow Well project, £24,476 from WCVA, £14,970 from Track 2000 to support the development of an allotment based community garden project and £9,954 from The National Lottery Community Fund to support vulnerable adults to grow at home.</p> <p>Grow Cardiff increased its unrestricted income from £2,780 (20-21) to £17,991. This was due to securing a contract with Trees for Cities to deliver the Edible Playgrounds programme with 10 schools across Cardiff, plus workshops, talks, training and mentoring. It is anticipated that the Edible Playgrounds contract will be renewed for 22-23 and 23-24, enabling the charity to support over 40 primary schools to develop their own edible, biodiverse community gardens.</p>
Investment performance against objectives	Para 1.41	NA
Other		NA

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the reporting period cash funds, held in a bank account or as unspent balances on prepaid cards, totalled £68,893
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are needed to bridge the gap between the spending and the receiving of income and in the unlikely event that no further income is generated and/or the trustees decide to close the charity.  The nature of Grow Cardiff's funding results in income being received at uneven intervals. As such the trustees have determined that the unrestricted reserves held by the organisation ought to be sufficient to cover at least three months of salary costs. It should be noted that restricted funds usually include a contribution towards staff costs so provide an additional means to cover staff costs.
Amount of reserves held	Para 1.22	£14,807
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Grow Cardiff must continue to secure core funding to enable organisational and strategic development of the charity.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	See detail recorded in 'Performance of fundraising activities against objectives set' above
Investment policy and objectives including any		NA

social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The principal risk is maintaining income sources, particularly for sustainability of our core work and the Grow Well project - our most significant project delivery. Securing core funding in 20/21 and a 2 year grant for Grow Well has mitigated this risk.
Other		Accounts are currently prepared on a receipts and payments (i.e. cash) basis. Consideration is being given to moving to an accruals basis.

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document  (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted?  (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Potential trustees can join meetings and 'shadow' to understand the structure and set-up of the board and its work. Thereafter they can formally be co-opted onto the board during any trustee meetings at the agreement of the existing trustees during board meetings. Election of trustees: at the first AGM all trustees stand down and are re-appointed if elected and seconded. Thereafter the 3 trustees who have been in post the longest stand down at each AGM.

		Trustees can then be re-appointed if proposed and seconded, or new trustees can be appointed to a maximum of 12.
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Potential new trustees sit in and shadow board meetings. If they wish to apply to join the board they are selected on the basis of experience and skills needed to compliment the existing portfolio of trustee expertise and strategic objectives. All new trustees must complete registration, declaration, and Conflict of Interest forms. They are required to provide references where deemed necessary, and are provided with the Charity Commission's 'The Essential Trustee' and information about public benefit.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Volunteer participants are at the heart of our organisation, supported by a team of lead volunteers, part-time staff (who focus on education, health and community workstreams), overseen by a Director, accountable to a board of trustees with a Chair. The charity works closely with the Edible Cardiff network, Food Cardiff and the SW Cardiff GP Cluster and social prescribing network, WCVA and C3SC networks.
Relationship with any related parties	Para 1.51	NA
Other		Grow Cardiff is committed to an on-going relationship with London-based charity Trees for Cities, with whom it delivers the Edible Playgrounds programme

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## Reference and Administrative details

Charity name	Grow Cardiff
Other name the charity uses	NA
Registered charity number	1161591
Charity's principal address	460 Cowbridge Road West, Cardiff CF5 5BZ

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Francoise Curtis			
2	Sarah Griffiths	Chair		
3	Anna Harris			
4	Dr Jemma Hawkins			
5	Alun Jones			
6	Aisling Judge			
7	Angie Kirby		Acted until 02/03/2022	
8	Stephen Parry-Langdon	Treasurer	Joined board 24/11/2021	
9	Penelope Smith	Secretary	Joined board 10/09/2021	
10	Nicola Thomas		Joined board 11/03/2022	
11	Francis Mullins		Joined board 24/11/2021 Acted until 13/02/2022	
12	(John Daniel Owen)		Joined board 17/11/2022	
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

<b>Director name</b>		
NA		


Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
NA		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

	Type of adviser	Name	Address

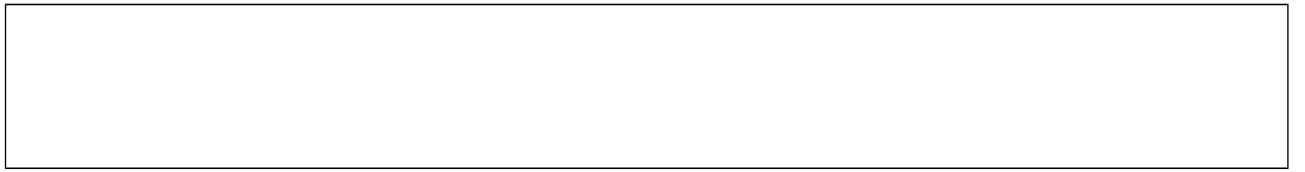
#### Name of chief executive or names of senior staff members (Optional information)

Isla Horton (Director)
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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

### Other optional information



# Declarations

The trustees declare that they have approved the trustees' report above.

## Signed on behalf of the charity's trustees

	<b>Signature(s)</b>		
	<b>Full name(s)</b>	Sarah Griffiths	Stephen Parry-Langdon
	<b>Position (eg Secretary, Chair, etc)</b>	Chair	Treasurer
	<b>Date</b>	20/01/2023	



## Receipts and payments accounts

For the period from	4/1/2021	To	Period end date 3/31/2022
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
<b>A1 Receipts</b>				
<b>Grants &amp; Donations &gt;= £20,000</b>				-
NHS Charities Together		49,880		49,880
Comic Relief		24,476		24,476
<b>Total &gt;= £20,000</b>		<b>74,356</b>		<b>74,356</b>
<b>Grants &amp; Donations &lt; £20,000</b>		<b>36,640</b>		<b>36,640</b>
<b>Total Grants and Donations</b>		<b>110,996</b>		<b>110,996</b>
Charitable Activities	14,800			14,800
Consultancy & Workshops	1,820			1,820
Other Income	1,371			1,371
				-
				-
				-
				-
				-
<b>Sub total (Gross income for AR)</b>	<b>17,991</b>	<b>110,996</b>	<b>-</b>	<b>128,987</b>
<b>A2 Asset and investment sales, (see table).</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>17,991</b>	<b>110,996</b>	<b>-</b>	<b>128,987</b>
<b>A3 Payments</b>				
Salaries, National insurance & Pensions	12,388	61,026	-	73,414
Advertising & marketing		1,430	-	1,430
Insurance		365	-	365
Other costs of charitable activities	4,316	16,961	-	21,276
IT & Software costs	125	1,023	-	1,148
Travel costs	369	172	-	540
Professional & Banking Fees	262		-	262
Premises	1,120	1,007	-	2,127
	-	-	-	-
<b>Sub total</b>	<b>18,579</b>	<b>81,983</b>	<b>-</b>	<b>100,562</b>
<b>A4 Asset and investment purchases, (see table)</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,579</b>	<b>81,983</b>	<b>-</b>	<b>100,562</b>
<b>Net of receipts/(payments)</b>	<b>- 588</b>	<b>29,013</b>	<b>-</b>	<b>28,425</b>
<b>A5 Transfers between funds</b>	<b>4,611</b>	<b>- 4,611</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>10,784</b>	<b>29,684</b>	<b>-</b>	<b>40,468</b>
<b>Cash funds this year end</b>	<b>14,807</b>	<b>54,086</b>	<b>-</b>	<b>68,893</b>

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
<b>B1 Cash funds</b>	Cash at bank	13,316	54,086
	Prepayment card balance	1,491	-
		-	-
	<b>Total cash funds</b>	<b>14,807</b>	<b>54,086</b>
	(agree balances with receipts and payments account(s))	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
<b>B2 Other monetary assets</b>		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

	Details	Fund to which asset belongs	Cost (optional)
<b>B3 Investment assets</b>			-
			-
			-
			-
			-

	Details	Fund to which asset belongs	Cost (optional)
<b>B4 Assets retained for the charity's own use</b>			-
			-
			-
			-
			-
			-
			-
			-
			-

	Details	Fund to which liability relates	Amount due (optional)
<b>B5 Liabilities</b>			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Stephen Parry-Langdon

**CC16a**



**Last year  
to the nearest £**

-
-
87,706
1,280
-
-
-
-
-
<b>88,986</b>

-
-

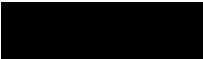
**88,986**

47,363
2,250
262
16,175
2,433
298
7,540
780
-
<b>77,101</b>

-

**77,101**

<b>11,885</b>
-
<b>28,583</b>
<b>40,468</b>



**Endowment funds**

to nearest £

-
-
-
-

OK

**Endowment funds**

to nearest £

-
-
-
-
-
-

**Current value (optional)**

-
-
-
-
-

**Current value (optional)**

-
-
-
-
-
-
-
-
-

**When due (optional)**


Date of approval

1/9/2023



Section A

Independent Examiner's Report

Report to the trustees/  
members of

**Grow Cardiff**

On accounts for the year  
ended

**31<sup>st</sup> March 2022**

Charity no.

**1161591**

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed: **Paul Burnell**

Date: **9<sup>th</sup> January 2023**

Name: Paul Burnell

Relevant professional  
qualification(s) or body

ACMI – Associate of the Chartered Management Institute

(if any):

Address: **69 Velindre Road**  
**Whitchurch**  
**Cardiff CF14 2TF**

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**GROW CARDIFF**

England & Wales - Charity number 1161591

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# Accounts

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# Trustees' annual report for the period



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Period start date 

0	1	0	4	2	0
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 Period end date 

3	1	0	3	2	1
---	---	---	---	---	---

Charity name  

Grow	Cardiff
------	---------

Charity No  
(if any) 

1	1	6	1	5	9	1
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## Objectives and Activities

	SORP reference	
<b>Summary of the purposes of the charity as set out in its governing document</b>	Para 1.17	<p>The objects of Grow Cardiff are:</p> <p>To promote, for the benefit of the inhabitants of Cardiff and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, in particular by the provision of a community garden and other local food initiatives, land and community growing projects and the provision of opportunities for growing and volunteering</p>
<b>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</b>	Para 1.17 and 1.19	<ul style="list-style-type: none"> <li>- Supporting community gardens (Riverside Community Garden Project)</li> <li>- Delivery of social prescribing to therapeutic community garden schemes in partnership with local health care providers (The Grow Well project)</li> <li>- Education of children, young people and families in community growing (Sow Some Sunshine / Let's Grow Together)</li> <li>- Mentoring and consultancy: sharing our expertise with others</li> <li>- Development and sustainability of Grow Cardiff</li> </ul>
<b>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</b>	Para 1.18	The trustees have had full regard of the Charity Commissions guidance on public benefit

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
<b>Policy on grant making</b>	Para 1.38	NA: Grow Cardiff is not a grant making organisation
<b>Policy on social investment including program related investment</b>	Para 1.38	NA
<b>Contribution made by volunteers</b>	Para 1.38	<p>Everyone who participates in a Grow Cardiff garden, project or workshop is regarded as a 'volunteer'. Over the last year Grow Cardiff supported:</p> <ul style="list-style-type: none"> <li>1000 school children to volunteer</li> <li>100 adults to volunteer in community gardens</li> <li>10 trustees to volunteer on the board of trustees</li> </ul> <p>Volunteers contribute to the planning, design, creation, on-going activity, harvesting, organization of every Grow Cardiff project. We value co-production and aim for volunteers' values and desires to be at the heart of every project. Volunteers from the projects help review and set the aims and objectives of each project as well as contributing to the overall strategic values, aims and objectives of the charity.</p>

## Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Despite the introduction of lockdown in March 2020, Grow Cardiff has continued to use community gardening as a tool to support local people across the city - a vital source of support for people through the pandemic. Indeed the scope of the charity's work has increased this year as current projects have developed and new projects begun.</p> <ol style="list-style-type: none"> <li>1. <u>Supporting community gardens:</u> Grow Cardiff has continued to support Riverside Community garden volunteers and enabled them to re-open as soon as Covid regulations allowed. The project has a particular focus on organic/permaculture practices and supporting local people's mental health. Volunteers have told us that the garden has been a lifeline during the pandemic. The garden achieved Green Flag status this year.</li> <li>2. <u>Supporting Social prescribing to therapeutic community gardens through the Grow Well project:</u> Staff continued to engage local people by posting out 'grow from home kits' to over 250 local people and delivering grow bag kits and veg plug plants to 100 local people. This project evolved into the 'Growing Companions' project which continues to support very vulnerable and isolated individuals. The gardens re-opened as soon as regulations allowed and immediately began working with local people experiencing mental, physical health difficulties and isolation. The project became a Bevan Exemplar and a pilot for a new site is underway in Riverside. Two sites were awarded Green Flag status.</li> <li>3. <u>Education:</u> Thanks to funding from the Moondance Foundation, the charity has been able to employ a Schools Engagement Officer to deliver growing packages to children in hub schools, facilitated through on-line videos, activities and competitions during the lockdown. From the autumn we</li> </ol>

		<p>supported hundreds of children in 5 local schools to learn how to grow their own fruit and vegetables. Our partnership with Trees for Cities to deliver the Edible Playgrounds programme continues successfully</p> <p>4. <u>Mentoring &amp; Consultancy</u>: The charity continues to use our experience and expertise to support other charities in Cardiff, the Vale and Neath Port Talbot to develop their own community gardens. This also enables the charity to develop an unrestricted income source</p> <p>5. <u>Development and sustainability of Grow Cardiff</u>: Notably our staff team has increased from 2 to 5 part-time members of staff this year. We are working hard to develop internal structures, policies, procedures, plans and working practices to ensure the increased organisational capacity and sustainability of the charity. This includes use of Xero to improve our financial planning. The charity has held a number of 'away days' with staff and trustees to review our overall development and agree key priorities for 21-22.</p>
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	Grow Cardiff has achieved objectives across all our projects and beyond this has further developed our schools and social prescribing work, through creative and flexible working practices borne out of the Covid-19 pandemic
Performance of fundraising activities against objectives set	Para 1.41	The charity has secured all funds required for delivery and organizational objectives. Further funding has been secured for new performance objectives set in response to the pandemic.
Investment performance against objectives	Para 1.41	NA
Other		NA

## Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	At the end of the reporting period, cash balances held in bank accounts, and including balances on prepaid cards, totalled £40,468, being an increase of £11,885.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The nature of Grow Cardiff's funding results in income being received at unequal intervals; reserves are needed to bridge the gap between expenditure and the receipt of income.</p> <p>The trustees have determined that the unrestricted reserves held should be sufficient to cover three months of salary costs. However, it should be noted that Restricted funds do include a significant contribution towards staff costs</p>
Amount of reserves held	Para 1.22	Reserves constituted £40,468, including £10,784 unrestricted funds. Using March 2021 salary as a basis, 3 months' salary would be £13,926 so the unrestricted reserves target has not been achieved this year.
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Grow Cardiff must continue to secure core funding to enable organisational and strategic development of the charity

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> <li>- Comic Relief/WCVA Third Sector Organisational Growth Grant</li> <li>- Moondance Foundation Covid-19 Relief Grant</li> <li>- Community Foundation Wales grants</li> </ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	NA
A description of the principal risks facing the charity	Para 1.46	Principal risks are maintaining income sources and managing organisational capacity to enable the charity to continue to grow sustainably

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The board of trustees elects a person to the board through a process of selection and confirmation by a second trustee. Election occurs formally during the charity's AGM and during the year at regular trustee meetings. The charity advertises for trustees to join the board widely, as and when skill or experience is required and according to our constitution. After election to the board, further internal elections of the roles of Chair, Secretary and Treasurer are completed as and when required during board meetings.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	All new trustees are required to complete an induction process and are provided with the Charity Commission's 'The Essential Trustee'. Trustees must complete registration, declaration, and Conflict of Interest forms.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Volunteers are at the heart of our organisation, supported by a team of part-time staff, overseen by a Director, accountable to a board of trustees with a Chair. The charity works closely with the Edible Cardiff network, Food Cardiff and the SW Cardiff GP Cluster and social prescribing network.
Relationship with any related parties	Para 1.51	NA

## Reference and Administrative details

Charity name	Grow Cardiff
Other name the charity uses	
Registered charity number	1161591
Charity's principal address	460 Cowbridge Road West, Cardiff CF5 5BZ

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Hallett	Chair	Resigned 15/05/21	
2	Dr Kay Palmer	Treasurer	Resigned 01/07/21	
3	Francoise Curtis	Secretary		
4	Aisling Judge			
5	Sarah Griffiths		Became Chair 15/05/21	
6	Angie Lorraine Lydia Kirby			
7	Anna Rose Harris			
8	Dr Jemma Hawkins			
9	Alun Gwynne Jones		Joined board 02/12/20	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
NA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
NA		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

Isla Horton, Director, Grow Cardiff
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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) *S. J. Griffiths*

Full name(s) Sarah Jane Griffiths

Position (eg Secretary,  
Chair, etc) Chair

Date 27/01/2022



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name <b>Grow Cardiff</b>	No (if any) <b>1161591</b>
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**CC16a**


## Receipts and payments accounts

For the period from	Period start date <b>01/04/2020</b>	To	Period end date <b>31/03/2021</b>
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Charitable Activities, Donations & Grants	1,500	86,206	-	87,706	76,705
Consultancy	1,280	-	-	1,280	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>2,780</b>	<b>86,206</b>	<b>-</b>	<b>88,986</b>	<b>76,705</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,780</b>	<b>86,206</b>	<b>-</b>	<b>88,986</b>	<b>76,705</b>
<b>A3 Payments</b>					
Salaries & National insurance	3,427	43,078	-	46,505	32,991
Pensions Costs		858	-	858	913
Advertising, Marketing, Website & Communications		2,250	-	2,250	30
Insurance		262	-	262	215
Other costs of charitable activities	217	15,958	-	16,175	24,656
IT & Software costs		2,433	-	2,433	1,306
Travel costs	91	207	-	298	1,030
Professional & Banking Fees		7,540	-	7,540	-
Premises		780	-	780	-
<b>Sub total</b>	<b>3,735</b>	<b>73,366</b>	<b>-</b>	<b>77,101</b>	<b>61,141</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
<b>Gardening Machinery</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,359</b>
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,359</b>
<b>Total payments</b>	<b>3,735</b>	<b>73,366</b>	<b>-</b>	<b>77,101</b>	<b>65,500</b>
<b>Net of receipts/(payments)</b>	<b>- 955</b>	<b>12,840</b>	<b>-</b>	<b>11,885</b>	<b>11,205</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>11,739</b>	<b>16,844</b>	<b>-</b>	<b>28,583</b>	<b>17,378</b>
<b>Cash funds this year end</b>	<b>10,784</b>	<b>29,684</b>	<b>-</b>	<b>40,468</b>	<b>28,583</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash at Bank	9,632	29,684	-
	Optimum Card balance	1,152	-	-
				-
	<b>Total cash funds</b>	<b>10,784</b>	<b>29,684</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds	Restricted funds	Endowment funds
<b>B2 Other monetary assets</b>	Details	to nearest £	to nearest £	to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Accounts Examination Fee		150	31st March 2022
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Stephen Parry-Langdon	28/01/2022	



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Grow Cardiff

**On accounts for the year  
ended**

31<sup>st</sup> March, 2021

**Charity no  
(if any)**

1161591

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

*Hasan*

**Date:**

28/01/2022

**Name:**

Hasan Roap

**Relevant professional  
qualification(s) or body  
(if any):**

ACCA

**Address:**

Dusty Forge, 460 Cowbridge Road West

Cardiff

CF5 5BZ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**