GROWING WELL LIMITED

England & Wales · Charity number 1182018

Details

Other names	GROWING WELL
Status	Registered
Legal form	Charitable company
Company number	11446092
Registered	2019-02-13
Register	View on the Charity Commission register

Contact

Address	Growing Well Low Sizergh Farm Sizergh Kendal LA8 8AE
Phone	07903 013648
Email	info@growingwell.co.uk
Website	www.growingwell.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WITH DISABILITIES AND/OR SUFFERING FROM MENTAL ILL HEALTH FOR THE PUBLIC BENEFIT BY PROVIDING:- SUPPORTED EMPLOYMENT AND TRAINING- EDUCATION AND TRAINING IN HORTICULTURAL KNOWLEDGE AND RELATED SUBJECTS - SUPPORT TO ENABLE BENEFICIARIES TO MANAGE THEIR MENTAL HEALTH AND REDUCE THEIR RELIANCE ON HEALTH SERVICES.”

Activities: To enable mental health and wellbeing, and reduce our beneficiaries' reliance on health services, through supported employment and training within an inspirational horticultural business.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

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Geography

- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,451,773	£1,149,557	£815,484	32
2024-06-30	£1,136,721	£925,276	£513,268	24
2023-06-30	£800,328	£794,091	£301,823	20
2022-06-30	£348,038	£460,151	-	-
2021-06-30	£491,887	£376,845	-	-

Trustees

Name	Role	Appointed
Dr Adrian Simper		2024-10-15
James Edward Sharp		2022-07-18
Joy Duxbury		2024-10-15
Stewart Keith Wren		2022-07-18
Tessa Marie Watson		2022-09-28

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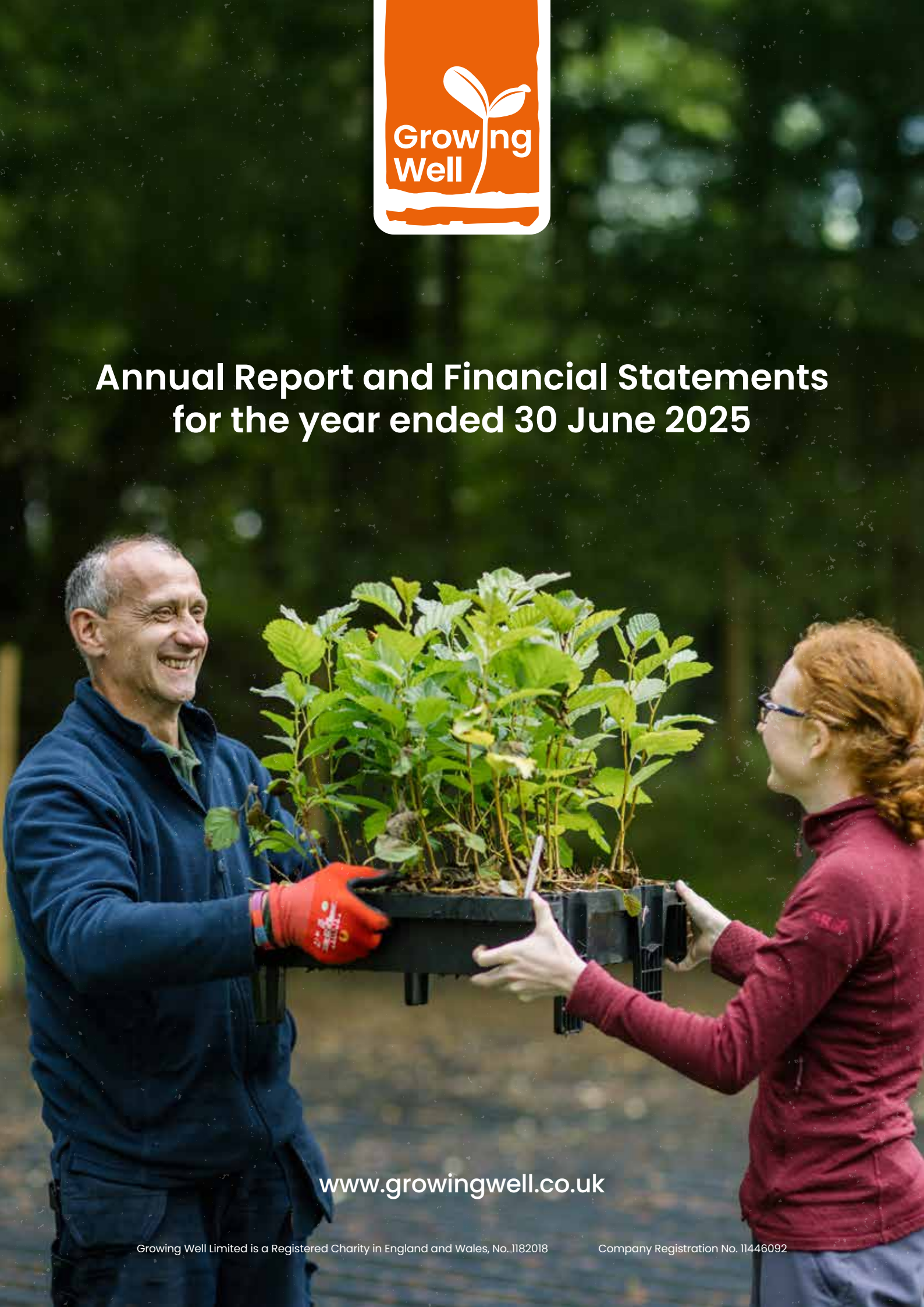
GROWING WELL LIMITED

England & Wales - Charity number 1182018

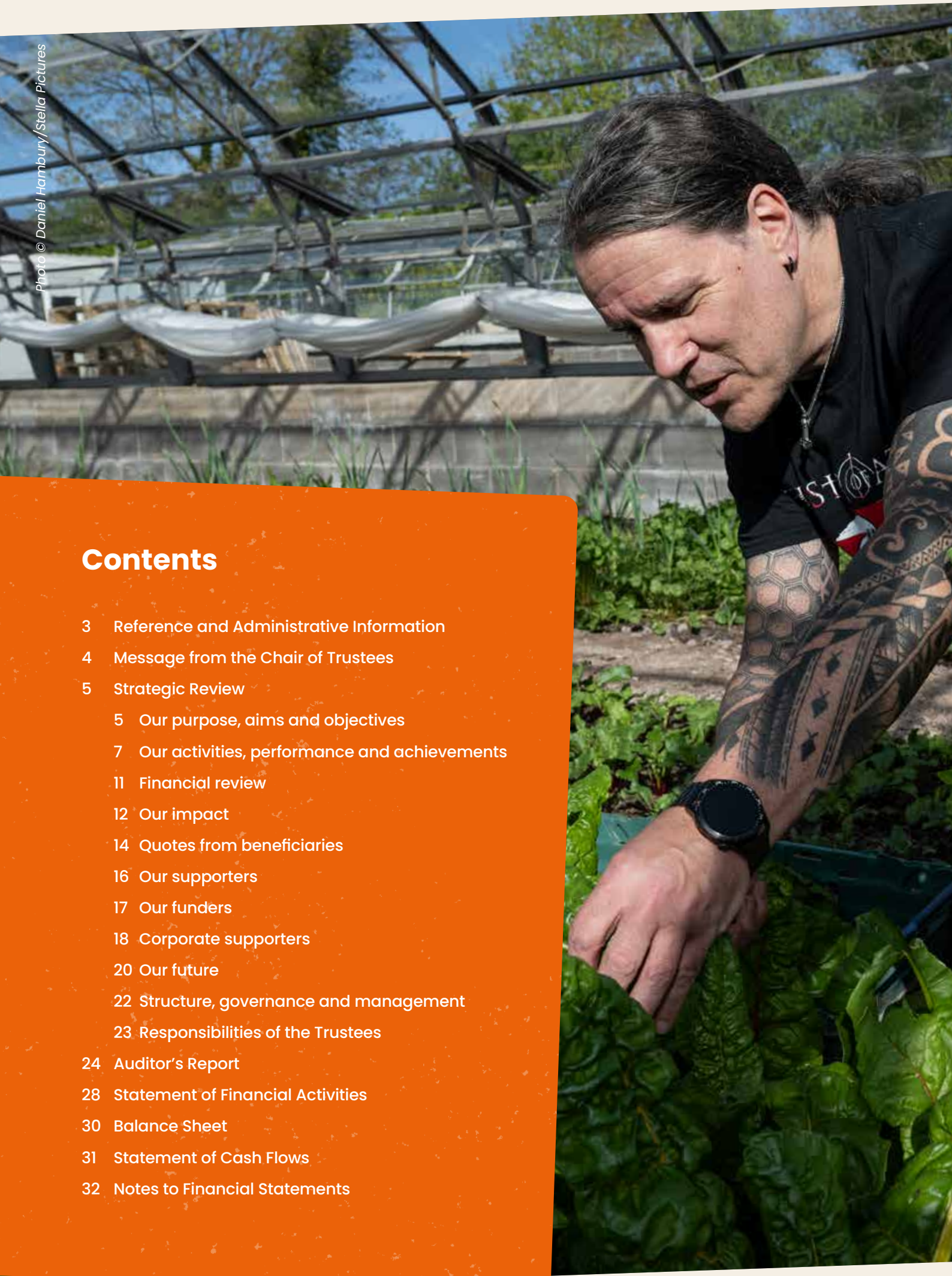
Accounts

Annual Report and Financial Statements for the year ended 30 June 2025



www.growingwell.co.uk

Growing Well Limited is a Registered Charity in England and Wales, No. 1182018 Company Registration No. 11446092



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Reference and administrative details of the charity, its Trustees and advisers for the year ended 30 June 2025

Registered Charity Name	Growing Well Limited
Registered Charity Number	1182018
Company Registration Number	11446092
Registered Office	Low Sizergh Barn Sizergh Kendal Cumbria LA8 8AE
Trustees	Mr J Sharp Chair of Trustees Mrs H Duxbury *Resigned 27 August 2025* Prof. J Duxbury OBE *Appointed 15 October 2024* Dr A Simper OBE *Appointed 15 October 2024* Dr T Watson Mr S Wren
Company Secretary	Mrs M I Smith
Chief Executive Officer	Mrs M I Smith
Auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG
Bankers	Cooperative Bank PLC PO Box 200 Delf House Southway Skelmersdale WN8 6GH

Message from the Chair of Trustees

Growing Well has made very significant progress towards its goals over the past 12 months and we end the year in a very much stronger position.

We have built our team at all levels, stabilised our financial position and developed new sources of income, at the same time as supporting a greater number of beneficiaries than ever before. None of this would have been possible without the dedicated hard work of all of our people.

Simon Brock stepped down as a Trustee, after 6 years' service, in October 2024. Simon was a very important supporter of the charity and our staff and we are very thankful for all he did.

We welcomed Professor Joy Duxbury and Dr Adrian Simper as Trustees in October 2024. Joy is a Professor of Mental Health at the University of Cumbria and has a history of influencing practice and policy. Adrian had a distinguished career in the nuclear industry, most recently as the NDA's Chief Scientist. He brings invaluable experience and connections to the west Cumbrian communities we serve.

2024-25 also saw a significant strengthening of our senior team.

We welcomed Hannah Walker as Financial Controller. Her financial experience across a range of industries has ensured our controls and management information have been further improved.

Dr Duncan Precious, a Consultant Clinical Psychologist, joined as our therapeutic lead and his work will enable us to continue to improve our services and better assess their impact.

Ed Tallis joined as Head of Development having spent his career largely in the NHS. He will ensure Growing Well works closely and effectively with the NHS to support their mental health priorities.

We end the year having improved our reserves position and generated substantial income. Pleasingly, much of this has been through multi-year grants. This year, for the first time, Growing Well secured funding from the NHS and we will be building on this partnership as a priority.

We were also delighted to open our new tree nursery at our Tebay site in July 2025. This was made possible by the generosity of a number of donors, in particular The Westmorland Family, who have supported us in so many ways over the years, not least through multi-year financial support and making the land available for the site.

The tree nursery will be a valuable source of additional earned income and will support landscape restoration projects across the region, in particular in partnership with The Cumbria Wildlife Trust.

Our short term focus is now to maximise the impact of each site by growing referral numbers and continuing to assess the impact of our services. We will focus on growing our income and diversifying income sources.

All the evidence we have demonstrates just how effective our model is. It is also squarely aligned with the NHS's 10-year plan to move mental health services from hospitals to the community.

We believe more than ever that Growing Well should (and could) flourish in any community wishing to invest in it.

Jim Sharp
Chair of Trustees

Growing Well Chair of Trustees Jim Sharp with Sarah Dunning, Chair at Westmorland Ltd and Mary Smith, Growing Well CEO, at the launch of the new tree nursery at the Tebay site, July 2025.

Strategic Review
Our purpose, aims and objectives

Purpose:

Our charity's purposes, as set out in the company's memorandum and articles of association, are to:

Relieve the needs of people with disabilities and /or suffering from mental ill health, for public benefit, by providing

- Supported employment and training
- Education and training in horticultural knowledge and related subjects
- Support to enable beneficiaries (core volunteers) to manage their mental health and reduce their reliance on health services

As a result of significant work already undertaken on our income generation model and value proposition during 2024-25, we plan to introduce updates to some of our core statements in line with our evolving direction. These will be updated in consultation with our wide stakeholder audiences, including beneficiaries, funders, commissioners, marketing and communications experts, plus the staff and Trustees of our charity.

These statements fundamentally represent our purpose, which has not changed significantly but has improved, advanced and achieved tighter focus since they were last drafted. They are critical in the explanation of our work. They are cornerstone engagement tools for our income generation function and are crucial in the clear inducting of new staff. Our charitable objects will therefore be updated, formally, and presented in our next annual report.

Strategic aims and objectives:

We review our aims, objectives and activities each year. This review looks at the success of each key activity and the benefits they have brought to those people taking part. The review helps us ensure we remain focussed on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Charity and the activities reported on in this annual report to achieve those aims meet all requirements.

Volunteer in the polytunnels at our Low Sizergh site

Our activities, performance and achievements

This section details our activities and achievements during the year to June 30 2025, with specific reference to the strategic aims outlined in our previous annual report.

As at 30 June 2025 we are at the start of our final year of our three-year plan to achieve proven, replicable, therapeutic and business models (2023-26), prioritising financial stability and evidence of efficacy.

Model

- *Further advancement of our therapeutic model, working with Clinical Psychologists and Clinical Psychology PhD students to map our therapeutic activity and mental health support against recognised and evidence-based psychosocial interventions*

We have made significant steps forward with our therapeutic model during the three-year period and have used the past financial year to further invest in, and professionalise, our model.

In September 2024, we welcomed Dr Duncan Precious, Consultant Clinical Psychologist, to our team. As Growing Well's dedicated Therapeutic Lead, Duncan is the arbitrator of our model and leads on clinical governance systems pertaining to our work. This includes the creation and delivery of bespoke, environment-specific training, development and supervision support for our staff teams across all three sites.

Duncan's strategic input is concerned with how and why we interrogate our data sets to best understand our impact and ensure consistent best practice in both delivery and data harvesting across the organisation. As such, he has recruited a voluntary workforce of PhD students and skilled volunteers from The University of Lancaster, The University of Cumbria and our local communities, to advance the pace and capability of our work in this area.

Impact

- *Strengthening and further professionalising our datasets with the support of prestigious academic partners including Lancaster University*

Following on from the above, we have been fortunate in securing a regular, ongoing rhythm of PhD resource via the University of Lancaster. Students are tasked with a number of qualitative and quantitative research and support projects, including data analysis, service evaluation and the crafting of evidence-led proposals, which have led to significant statutory funding opportunities for our charity.

Income

- *Attracting strong national and local investment to achieve better financial sustainability and build back our reserves by:*
  - *Responding to statutory research and commissioning priorities and call outs, leveraging our professional expertise and data sets to secure funding for the work we already do to support the burden on NHS mental health services*
  - *Further development of diversified income streams to include:*
    - *occupational health support for corporate workforces*
    - *a new earned income stream in tree propagation (Tebay)*

After a challenging 2023-24, we are pleased to report a much-improved income generation picture for the financial year 2024-25.

Growing Well, by leveraging new communications tools, evidence of impact, professionalised systems, governance and growing reputation in Cumbria and beyond, has managed to secure a number of high profile, multi-year funding opportunities. Further, we have made excellent early progress in diversifying (and thereby safeguarding) our income mix.

In October 2024, Growing Well was awarded significant grant funding (£100k) from the North East and North Cumbria Integrated Care Board, in support of our mental health intervention in North and West Cumbria (delivered at our Tebay and Egremont sites). In particular, we were tasked with supporting our local NHS Trust (Cumbria, Northumberland, Tyne and Wear) to reduce their heavily burdened Community Treatment Team waiting lists, and support people to access help at Growing Well as soon as possible.

In Spring 2025, it was announced that our five-year, partnership bid to The National Lottery Community Fund with other Cumbrian charities and statutory services had been successful. This initiative will see Growing Well's Tebay and Egremont sites act as community triage hubs where other agencies can meet their clients and patients, refer them directly into Growing Well and/or find and signpost other support for individuals in need.

In July 2025, we secured a second NHS contract to support individuals signed off work on their first or second fit note. This programme, called "Work Well", launched in October 2025 and will deliver a 12-16-week pathway of support to people whose goal it is to return to work. It will be delivered in partnership with 5 other support organisations and is being led by Cumbria Health, a local social enterprise.

Our activities, performance and achievements

We strengthened our income generation team this year, with the introduction of three new roles. Ed Tallis, a former Integrated Care Board Director, joined our Senior Leadership Team as Head of Business Development.

This appointment sets a clear strategic intention to pursue and secure statutory contacts and networks, and further establish our work as not just charitable, but as a vital community service in Cumbria. Ed has recruited two further staff to concentrate on trusts and foundations, and community and corporate fundraising, respectively.

Our trusts and foundations income still represents a significant proportion of our income for the years ahead, especially now that several, multi-year contracts have been awarded. However, work is already underway to become more targeted and specific in our approach in this area, and to engage other avenues of income that we have not previously had the resource to address.

Priority areas of focus include the development of occupational health pathways working with local employers. This is being developed by our Therapeutic Lead and Head of Business Development, and piloted with key corporate partners, including the Nuclear Decommissioning Authority (NDA) and Westmorland Ltd.

Our tree propagation at Tebay scheme achieved significant financial backing from a number of prestigious grant funders (National Lottery Heritage Fund, Scottish Power Foundation, Liontrust Foundation and a Tree Production Capital Grant via the Department for Environment, Food and Rural Affairs (DEFRA).

Work began on the project in the Winter of 2024 and by Spring, our beneficiaries, volunteers and staff had already constructed a polytunnel and sown over 25,000 native seeds.

Early customers include Cumbria Wildlife Trust, who will procure a significant number of our saplings for a pioneering nature recovery project on Skiddaw, an iconic Lakeland mountain. We were proud to host an official launch of this project at the start of July 2025 and we are confident we have created a wonderful new beneficiary activity, as well as a secure and substantial new income stream.

Governance

- *In 2024-25, we have appointed two new Trustees, who will prioritise:*
  - *Mental health research and practice excellence*
  - *West Cumbrian business and community networks*
  - *Continuing to work towards our Trauma-Informed Quality Mark*

In the Autumn of 2024 we were delighted to welcome Prof. Joy Duxbury OBE and Dr Adrian Simper OBE to our Board of Trustees.

Joy holds the role of Professor of Mental Health at the University of Cumbria and has already supported our Therapeutic Lead to create a new avenue of resource and support for our research and impact work, via the University of Cumbria. Joy is extremely experienced in, and passionate about, governance in mental health, and the championing of safe, professional, community-based interventions.

Adrian, formerly the Director of Strategy for the NDA, and national mental health lead for the NDA group, is supporting our Senior Leadership Team with insight around corporate structures and income generation, plus occupational health pathways.

Positioning

- *Investing resource in making closer links with NHS and commissioning routes, responding to their needs and explaining how we already respond to gaps in their services.*
- *Developing a strong value proposition for each of our unique stakeholder audiences (to include beneficiaries, fruit and veg customers, funders and commissioners, supporters and donors), which will include:*
  - *Website improvements*
  - *Brand guidelines and updated marketing material*

As well as the appointment of a highly experienced Head of Business Development with significant statutory commissioning experience, we have continued to develop and improve our outreach and reporting collateral to articulate and demonstrate our work.

In December 2024, we produced and published our first annual impact report, highlighting key data, evidence of efficacy and beneficiary testimonials in support of our approach.

A further-updated logic model is included in this report and can be seen on page 10.

Volunteers helping at the new 'treebay' tree nursery at Growing Well's Tebay site

Our activities, performance and achievements

Growing Well Logic Model *(updated June 2025)*

Needs	Activities	Change Mechanisms	Outcomes	Impact
Mental ill health	Psychology-led and evidence-based mental health support	An environment of safety and belonging	A reduction in recurrent mental and physical health symptoms	Improved population mental and physical health
Previous trauma	1:1 psycho-social interventions	Greater access to green space, nature and physical activity	Increased wellbeing	Reduced pressure on primary and secondary care services
Difficulty maintaining daily functioning and structure	Goals-based approach	Positive challenge through structured goal setting	Increased confidence and self-worth	Improved economic activity
Social isolation and loneliness	Structured, commercial growing activities in teams	Re-building of routine	Increased resilience	A stronger, more connected community
Unemployment / sickness absence	Development of practical, horticultural, work and life skills	Working alongside others on collaborative tasks	Empowerment and agency	
Co-occurring physical health conditions	Support to access community networks	Engaging in purposeful, commercial activities with tangible results	Social inclusion	
	Signposting to specialist services	Regular recognition of individual contributions	Increased skills for work and life	
	Structured and supported exit planning to empower continued development	Feeling ready for the next challenge (e.g. employment)	Improved community networks and support	

This financial year, we completed a value proposition exercise with external agency, Altogether Creative, and expanded on this work with Dr Alex Evans, a community consultant.

We used our improved, targeted and specific narratives to advance conversations with key stakeholders in each area of the operation. This work has been well received by our internal and external audiences, alike.

We are confident that this work has had a direct influence on both the tightening up of referral pathways (referrer understanding) and on our income generation success.

We have also completed a brand refresh and a review/improvement of our marketing material.

A brand guidelines document has been created for the organisation and our new website, designed and built by Neil Bowness at Turnwheel, will launch in Winter 2025.

Previous and new Growing Well logo

Financial review

2024/25 has been another year of growth for Growing Well, overall income increased by £315.1k (28%) in comparison to 2023/24.

Whilst Growing Well has previously acknowledged the need to diversify its income streams and recognised the risks around being dependant on grant funding, the majority of the growth, £265.5k, has been in grant funding.

This is largely due to securing various grant funders who support the new tree propagation project at Tebay. £181.9k of revenue grants were received in the year to support this as well as £39.6k of capital grants. This funding has enabled the establishment of the tree nursery from which we will begin to generate sapling sales from in the winter of 2025/26, a new alternative income source for the charity.

The year has also seen an increase in crop sales of £38.8k (48%) due to all three sites being fully operational for the 12 months.

As all sites were operational for the 12 months there has been an increase in direct costs of charitable operations of £119.5k (16%). With the creation of new central roles in the charity and a strengthening of the income generation team, costs in relation to the fundraising and support functions have also increased. Overall expenditure has increased by £224.3k (24%).

Income was in excess of expenditure in the year which has allowed the charity to generate a net surplus of £302.2k.

Reserves

In the year a prior year adjustment has been recognised in respect of 2023/24 and restricted expenditure. Restricted grant income for the Egremont site received in 2023/24 was reviewed against restricted spend in the period, it was found that 73.5k of expenditure had been shown to be funded from unrestricted funds in 2023/24 when it was funded from restricted funds. The effect of the prior year adjustment is that brought forward unrestricted reserves at 1 July 2024 have increased by £73.5k to £131.6k. Further information can be found in Note 24 of the accounts.

£136.8k of unrestricted reserves to be generated in the year, total carry forward unrestricted reserves at 30 June 2025 are £268.4k.

Trustees have agreed a policy which has set the goal for unrestricted reserves to be a minimum of three months of expenditure. One month's expenditure is set at £122.8k, meaning that although progress has been made in the year to increase unrestricted reserves, the charity is still below its agreed minimum level of unrestricted reserves.

Liquidity and treasury management

The cash position at 30 June 2025 was £461.8k a significant increase on the balance at 30 June 2024 of £76.0k. The increase was due to various large grant receipts being received in the final quarter of 2024/25 some of which cover funding periods up to 12 months in advance.

With an increased cash balance the senior leadership team and Trustees will continually review cash flow forecasts to ensure that return can be maximised from deposit accounts.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Our impact

Individuals supported

Kendal	**256**
Tebay	**171**
West Cumbria	**158**

2023/24:
Kendal 293; Tebay 219; West Cumbria 40

Average attendance

Kendal	**69%**
Tebay	**61%**
West Cumbria	**52%**

2023/24:
Kendal 67%; Tebay 68%; West Cumbria 67%

Individuals engaged 6+ weeks

Kendal	**81**
Tebay	**75**
West Cumbria	**72**

2023/24:
Kendal 98; Tebay 99; West Cumbria 19

Over 2,200 additional day visitors

Non-mental health/ general population health visits to our sites, benefiting from our expertise in horticulture and mental health.

Therapeutic days delivered

Kendal	**193**
Tebay	**188**
West Cumbria	**169**

2023/24:
Kendal 190; Tebay 182; West Cumbria 18

Individual attendance to day service

Kendal	**1,444**
Tebay	**1,156**
West Cumbria	**995**

2023/24:
Kendal 1,337; Tebay 990; West Cumbria 56

Crop Share boxes distributed to local community

Kendal	**3,615**
West Cumbria	**2,107**

2023/24:
Kendal 3,477; West Cumbria nil

Minimum of 8 items per Crop Share box

96% of beneficiaries say that coming to Growing Well has had a positive effect on their mental health

99% felt safe and secure at Growing Well

98% felt valued and accepted at Growing Well

95% felt challenged in a positive way whilst at Growing Well

93% felt more physically active as a result of coming to Growing Well

96% felt a greater sense of purpose as a result of coming to Growing Well

98% reported learning and developing more transferable skills at Growing Well

99% felt more socially included as result of coming to Growing Well

100% felt part of a team whilst at Growing Well

Gender split of beneficiaries

Male	**52%**
Female	**46%**
Non-binary	**2%**

2023/24: Male 55%; Female 44%; Non-binary 1%

5,953 hot, healthy, meals provided to beneficiaries
2023/24: 5,302

Over 225,500 seedlings produced
2023/24: 100,000

Over 25,000 tree saplings
2023/24: nil

Age demographic

18-30	**25%**
31-50	**37%**
51-70	**36%**
71+	**2%**

2023/24: 18-30 27%; 31-50 28%; 51-70 38%; 71+ 7%

Photo © Daniel Hambury/Stella Pictures

Quotes from beneficiaries

"There is an overarching feeling of family and safety and growing up. I feel GW routine and structure and social create an environment where good mental and emotional health is role modelled in many ways by the staff and volunteers. Support personally and collectively makes it possible to watch myself and others grow."

"Feeling like you can learn something new, carry out tasks, be part of a team and develop a sense of self-worth again. Meaningful connections to being part of a team and interacting generally with people. I laugh so much now!"

"It has made a huge difference in my life. I feel it has become a "healthy anchor", a base to come back to each week. It has helped stabilise my emotions and ground me."

"Increased independence and responsibility is helping me work towards a life with more independence and ability to care for myself."

"It has helped me to be more confident in myself and my abilities and has given me the resources to deal when I'm having a bad time mentally."

"It takes me out of circular and unhelpful thoughts that go round in my head and is mindful practice in action. Also has restored some of my confidence that I have something to contribute so I can directly apply that to other aspects of my life and helps me visualise a happier future. It has reminded me to be hopeful and happy."

"My confidence and sense of purpose and belonging have definitely improved so much from being here. I have become physically and mentally fitter and inspired to engage more in life. Have managed to secure paid work, thank you."

"I can feel myself experiencing happiness again, I'm unfreezing. Also connecting to my emotions again. I feel like I do have a potential future now, so GW has made a huge difference to my life."

"Everyone I know has seen the impact and I can feel it. Confidence, purpose, belonging. You have nurtured all of that in me and I will be forever grateful. It has given me the tools I need to apply this to other aspects of my life, personally and professionally."

"Having medium to long term goals makes it easier to deal with off days. Seeing things grow to harvest puts more focus on long/medium rewards and value of not giving up. Learning new things/meeting new people improves cognitive function."

Our supporters

"North Cumbria Local Delivery Team supports Growing Well's innovative approach in providing a therapeutic horticultural environment, which are demonstrating a positive impact in the mental health recovery journey for many individuals.

Initiatives like these are vital and provide an alternative service for people experiencing mental health problems in the community."

Tania Desborough, Strategic Head of Commissioning

North Cumbria Local Delivery Team, NHS North East and North Cumbria Integrated Care Board

"Our partnership with Growing Well is an incredibly exciting opportunity for people within North Cumbria to access highly effective, evidence-based interventions that support their well-being and build an on-going focus and interest.

We are incredibly proud to be working with Growing Well to offer people experiencing mental health needs a different and highly innovative approach.

Their model and person-centred approach has already changed the lives of many people accessing the service and offers real hope and opportunity. I look forward to our ongoing partnership and bringing new ways to support people living well with mental health needs"

David Storm, Associate Director

Access & Community Clinical Business Unit
North Cumbria Locality Care Group

"Growing Well brings the NHS 10 year plan to life, offering a preventative, person-centred and community-based approach that builds resilience and supports people to recover and thrive. It's exactly the kind of model we need more of."

Adam Crampsie, Chief Executive

Everyturn Mental Health

"It's been a pleasure this year to work with an organisation this ambitious and enterprising. Across the UK, they are one of the only organisations who have been able to scale up to meet increasing mental health challenges across communities, even in the context of a worsening economic environment.

Alongside the depth of Growing Well's impact on people's lives and their community, I've been amazed by their sheer determination, creativity, and will to reach the people who need them most."

Dr Alex Evans

Alex Evans Community Consulting

Photo © Daniel Hambury/Stella Pictures

Our funders

Major Funders (£25,000 or more)

Copeland Community Fund
Cumberland Council
Garfield Weston Foundation
Liontrust Foundation
NHS North East & North Cumbria Integrated Care Board
ScottishPower Foundation
The Henry Smith Charity
The Mary Kinross Charitable Trust
The National Lottery Community Fund
The National Lottery Heritage Fund
Westmorland & Furness Council

Large Grants (£5,000 or more)

CRH Charitable Trust
Cumbria Community Foundation - Pappagallino Fund
Cumbria Community Foundation - South Lakeland & Eden
Cumbria Community Foundation - UK Shared Prosperity Fund 2024
Cumbria Community Foundation - Westmorland Community Fund
Forestry Commission
Nuclear Decommissioning Authority
Sir John Fisher Foundation
The Big Give Trust Ltd
The David Snowdon Trust
The Frieda Scott Charitable Trust
The Hadfield Charitable Trust
The Lennox Hannay Charitable Trust
The Roselands Trust

Grants - £1,000 to £5,000

Beacon Lodge - Masonic Charitable Foundation
Cockermouth Rotary Club Charitable Trust
Cumbria CVS - South Cumbria MH Partnerships Project
Francis C Scott Charitable Trust
Kendal & District Lions Club
Kendal Town Council
Lupton Tower Trust
Masonic Charitable Foundation
Moto in the Community Trust
Provincial Grand Lodge of Cumberland & Westmorland Freemasons
The DJ Sidebottom / Glasdon Charitable Programme
The Heathside Charitable Trust
The N Smith Charitable Settlement
The Noble Charitable Trust
The Rotary Club of Whitehaven Castle
The Tula Trust Limited
Yorkshire Building Society Charitable Foundation

Smaller grants or community organisation donations up to £1,000

Bryan Lancaster Trust
Co-op Community Fund
Cumbria Gardens Trust
Cumbria Soaring Club
Duchy of Lancaster Benevolent Fund
Futureproof Cumbria
3R Foundation
Mrs F B Laurence's Charitable Trust
Penrith Town Council
Scottish Midland Co-operative Society Limited
Skipton Building Society Charitable Foundation
Tesco Community Grants
The John Ashlin Cutforth Charitable Trust
The Proven Family Trust

Corporate supporters

Amentum Enterprise Asset Solutions Construction Limited (formerly Jacobs Stobbarts Limited)
Apogee Corporation Limited
Archipelago Choice Limited
Beetham Nurseries Limited
Better Bodies (Workington)
E.H. Booth & Co., Limited
Center Parcs Limited - Whinfell Forest
Coley Cottages
Cumberland Building Society
David Kneale Financial Management Ltd
Delkia Limited
Fell Brewery Limited
Gen2 Engineering & Technology Training Limited
Ginger Bakers (Kendal) Ltd
H&H Group PLC
Hawkshead Relish Company Limited
Hutchinson Engineering Limited
John Jordan Limited
KE Adventure Travel Ltd
Laverock Hampers
Lovingly Artisan Limited
Lyon Equipment Limited
O'Connor Fencing Limited
Orton Fells Farmer Cluster CIC
Pennington's Tea & Coffee Ltd
Pure Lakes Skincare Limited
R.A.F General Engineering Ltd
Red Bank Coffee Roasters Limited
Sellafield Limited
Smurfit Westrock
The Floralistas
Thomson Hayton Winkley Limited
Virgin Wines UK PLC
Westmorland Limited
William King Construction Ltd

Pricking-out and planting-on seedlings in the polytunnels at Growing Well's Tebay site

Allowing you to be able to try new things without being judged. It has also allowed me to do things that are far away from what I am used to, a big change for me and make me look at things in a different way, from engineering to seeing things grow naturally.

Growing Well beneficiary, 2025

Our future

Next financial year (2025-26), we're making solid commitments to the following actions, which represent a continuation of the work committed in our 2023-26 plan. They are currently formatted as per our 2023-26 strategy, under the pillars:

- Model
- Impact
- Positioning
- Income
- Governance

Model

- Clinical Psychologist to formalise therapeutic pathways (including the core service and a fast track occupational health pathway) and align our work with key accredited bodies.
- Clinical psychologist to professionalise staff training and supervision approach.

Impact

- PhD researchers to interrogate, peer review and publish our data sets across all three sites.
- Commission expert support to understand and articulate our economic impact/social value.
- Commission expert support to understand and articulate our environmental impact.
- Establish and publish an annual impact report for use in developing NHS commissioning relationships and to support other funding streams.

Positioning

- Clarify our value proposition(s) to establish different "customer" audiences and our communication approach with each.
- Establishment of clear brand guidelines for consistency and clarity in all our work.
- Full review and overhaul of our brand, including a significant update of our website to reflect our three-site model, generate income and showcase our impact.

Income

- Create an income generation strategy that is fit for purpose and acknowledges our continued need for significant grant funding but introduces new/ diversified funding streams relevant to each site and the group as a whole, prioritising unrestricted funds (as a means to grow reserves). [1]
- Revisit the corporate structure to facilitate internal management of funds and facilitate a variety of options for future expansion.
- Dedicate senior resource to the development of NHS Commissioning relationships.
- Dedicate senior resource to the development of Nuclear Supply Chain relationships – occupational health and supplier income routes.
- Earned income project: tree propagation at Tebay – create business plan, develop and launch.

[1] *This is our greatest priority activity during the period.*

Governance

- Agree staff structure, prioritising the growth and strengthening of the Senior Leadership Team.
- Address and agree Growing Well remuneration structure and commission expert support to develop a formal appraisal system
- Uphold expert-led Board working groups (Finance and Therapeutic) and create KPI score cards for Board reporting purposes
- Implement clear Board structure and accountabilities, including key roles (and job descriptions), appraisal process and skills gap reviews

We've also decided – as a cross-cutting theme – to continue our exploration of further expansion and replication potential (both geographically and as a service). Our Senior Leadership Team is working on criteria for any growth or replication, aligned with our mission.

This annual report of accounts will confirm that much of the above work is already underway, however, a large proportion still needs embedding operationally, as part of our continued commitment to consolidating our business and operating models.

Paul Cambre, Growing Well Head of Horticulture, leading tree seed collection at Chapel Farm near Tebay with volunteers

Future strategy

As Growing Well is entering its final year of the 2023-26 strategy, we wish to maintain momentum by rolling this on and setting out our plans for the financial years 2025-28 to reflect the pace of change we have experienced in our organisation within the charity sector and across the wider economy.

We propose some fundamental changes to our value proposition, starting with our charitable objects and extending to our vision and mission statements, and our logic model. The aim of these changes is to make clear our purpose and to ensure tangible, measurable outcomes.

We will reposition our priority work areas:

- Model
- Impact
- Positioning
- Income
- Governance

and instead, consider, prioritise and appraise all work undertaken by Growing Well under three pillars:

1. Charity
2. Service
3. Enterprise

Our priority for the next three years is Pillar 2: Our Service. We'll continue to formalise the quality and professionalism of our service delivery. We'll prioritise growing the number of referrals made to each site, such that each is delivering at a capacity of 300 beneficiaries per year. We'll work to convert our income model from solely fundraising to payment for professional services rendered, achieving market rates (or above) for the vital work we do.

This will support a new income generation approach, where we'll work towards lessening our reliance on trusts and foundations, reducing financial risk and securing sustainable funding streams. In turn, additional unrestricted income from selling our service will allow us to continue to grow our reserves and further explore our growth and replication aspirations.

Staff retention, development and training are a key to the success of this new strategy.

Structure, governance and management

Growing Well Limited is a company limited by guarantee (company number 11446092) and is a registered charity (charity number 1182018) governed by its Memorandum and Articles of Association.

The Trustees constitute Directors of the Charity for the purposes of company law.

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of Articles.

The Board of Trustees meets quarterly but delegates the daily running to the Chief Executive Officer.

A number of working groups, involving Trustees and staff, exist to aid discussion and problem solving in different aspects of the charity's operations. These groups report back to the main Board with any recommendations.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied the systems and procedures are in place to mitigate exposure to the major risks.

The Trustee Board is sensitive to potential risks to which the Charity may be exposed. The principal risks currently identified are:

1. ***Succession of key roles***

Mitigation:

- Strengthening of Senior Leadership team with clear schemes of delegation

2. ***Sustainable funding model not achieved***

Mitigation:

- Fundraising diversification
- Investment in key skills to support income generation and diversification

Responsibilities of the Trustees

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- They have taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Sayer Vincent LLP were appointed as auditors of the charity and a resolution proposing that the firm be reappointed as auditor of the company in accordance with section 487 of the Companies Act 2006 was agreed at 1 December 2025 Board meeting.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by order of the members of the Board of Trustees on 1 December 2025 and signed on their behalf by:

Mr J Sharp
Chair of Trustees

I love being part of a team, where I can relate to and enjoy the company of others, volunteers and staff. I love the feeling of everyone enjoying the outdoors, getting mucky, everyone contributing what they can – true community.

Growing Well beneficiary, 2025

Auditor's Report

Independent auditor's report to the members of Growing Well Limited

Opinion

We have audited the financial statements of Growing Well Limited (the 'charitable company') for the year ended 30 June 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Growing Well Limited's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report on by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

Auditor's Report

Independent auditor's report to the members of Growing Well Limited

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or

The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

- In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:
  - We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Judith Miller (Senior Statutory Auditor)

4th December 2025
for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, London, EC1Y 0TG

Statement of Financial Activities

(Incorporating Income and Expenditure Account) for the Year Ended 30 June 2025

	Note	Unrestricted funds £	Restricted funds £	Fixed asset fund £	Total funds 2025 £
Income from:					
Donations and grants	3	624,990	612,546	62,214	1,299,750
Charitable activities	4	122,745	-	-	122,745
Other trading activities	5	23,573	-	-	23,573
Investments	6	5,705	-	-	5,705
Other	7	-	-	-	-
Total income		**777,013**	**612,546**	**62,214**	**1,451,773**
Expenditure on:					
Raising funds	8	101,916	3,261	-	105,177
Charitable activities	9	528,592	421,363	94,425	1,044,380
Total expenditure		**630,508**	**424,624**	**94,425**	**1,149,557**
Net income/(expenditure)		146,505	187,922	(32,211)	302,216
Transfers between funds	20	(9,702)	(2,507)	12,209	-
Net movement in funds		**136,803**	**185,415**	**(20,002)**	**302,216**
Reconciliation of funds:					
Total funds brought forward		131,561	53,745	327,962	513,268
Net movement in funds		136,803	185,415	(20,002)	302,216
Total funds carried forward		**268,364**	**239,160**	**307,960**	**815,484**

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 32 to 45 form part of these financial statements.

Statement of Financial Activities

(Incorporating Income and Expenditure Account) for the Year Ended 30 June 2024

	Restated as per Note 24			
	Unrestricted funds £	Restricted funds £	Fixed asset fund £	Total funds 2024 £
Income from:				
Donations and grants	371,649	436,183	226,393	1,034,225
Charitable activities	86,780	-	-	86,780
Other trading activities	10,650	-	-	10,650
Investments	158	-	-	158
Other	4,908	-	-	4,908
Total income	474,145	436,183	226,393	1,136,721
Expenditure on:				
Raising funds	90,401	-	-	90,401
Charitable activities	313,496	447,677	73,702	834,875
Total expenditure	403,897	447,677	73,702	925,276
Net income/(expenditure)	70,248	(11,494)	152,691	211,445
Transfers between funds	42,230	-	(42,230)	-
Net movement in funds	112,478	(11,494)	110,461	211,445
Reconciliation of funds:				
Total funds brought forward	19,083	65,239	217,501	301,823
Net movement in funds	112,478	(11,494)	110,461	211,445
Total funds carried forward	131,561	53,745	327,962	513,268

Balance sheet

for the Year Ended 30 June 2025

	Note		2025 £		Restated as per Note 24 2024 £
Fixed Assets					
Tangible assets	14		**302,359**		*326,376*
			302,359		*326,376*
Current Assets					
Debtors	15	**125,183**		*162,116*	
Cash at bank and in hand		**461,777**		*75,965*	
		586,960		*238,081*	
Creditors: amounts falling due within one year	16	**(73,835)**		*(51,189)*	
Net Current Assets			**513,125**		*186,892*
Total Assets less Current Liabilities			**815,484**		*513,268*
Net Assets			**815,484**		*513,268*
Charity funds					
Restricted funds	20	**239,160**		*53,745*	
Fixed asset fund	20	**307,960**		*327,962*	
Total restricted funds	20		**547,120**		*381,707*
Unrestricted funds	20		**268,364**		*131,561*
Total funds			**815,484**		*513,268*

The Trustees have determined that an audit is required under Section 144 of the Charities Act 2011 in accordance with Section 475 of the Companies Act 2006. As such, these financial statements have been audited by an independent auditor as required by law.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr J E Sharp
Chair of Trustees

Growing Well Limited
Company Number: 11446092
Date. 1 December 2025

The notes on pages 32 to 45 form part of these financial statements.

Statement of cash flows

for the Year Ended 30 June 2025

	Note	2025 £		Restated as per Note 24 2024 £
Cash flows from operating activities				
Net cash provided by (used in) operating activities	24	**450,515**		*199,585*
Cash flows from investing activities				
Bank interest received		**5,705**	158	
Proceeds from sale of fixed assets		-	*7,000*	
Purchase of fixed assets		**(70,408)**	*(236,812)*	
Net cash provided by (used in)		**(64,703)**		*(229,654)*
Cash flows from financing activities				
Net cash provided by (used in) financing activities		-		-
Net increase/(decrease) in cash and cash equivalents		**385,812**		*(30,069)*
Cash and cash equivalents at beginning of year		**75,965**		*106,034*
Cash and cash equivalents at end of year		**461,777**		*75,965*

Notes to the Financial Statements

1. General information

Growing Well Limited is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006.

The address of the registered office is Low Sizergh Farm, Sizergh, Kendal, Cumbria, LA8 8AE.

The charitable company meets the definition of a public benefit entity under FRS 102.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Growing Well Limited meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess annually whether the use if the going concern basis of accounts preparation is appropriate and consider any material uncertainties that exist relating to events and conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The Trustees consider that there are no material uncertainties and so conclude that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continue to adopt the going concern basis of accounting.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Donated services

As the value of service provided to the charity by volunteers cannot be quantified, they have not been included in these accounts.

2.5 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using both the straight line and the reducing balance method. Depreciation is provided on the following bases:

Short-term leasehold property improvements	*5 years straight line*
Plant and machinery	*5 years straight line or 25% reducing balance*
Motor vehicles	*25% reducing balance*
Fixtures and fittings	*3 years straight line*
Office equipment	*3 years straight line*

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability.

The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

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

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant Judgements and Key Sources of Estimation Uncertainty

The most significant judgement made in applying the accounting policies is the determination of whether there are indicators of impairment on the tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the assets.

Tangible fixed assets are depreciated over their useful economic life taking into account their residual values. Actual lives of assets and residual values are assessed annually, in re-assessing asset lives factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal value.

3. Income from donations and grants

	Unrestricted funds £	Restricted funds £	Fixed asset fund £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Fixed asset fund £*	*Total funds 2024 £*
Donations and legacies	203,517	1,831	-	205,348	*146,919*	*11,500*	*-*	*158,419*
Grants	421,473	610,715	62,214	1,094,402	*224,730*	*424,683*	*226,393*	*875,806*
Total	624,990	612,546	62,214	**1,299,750**	*371,649*	*436,183*	*226,393*	*1,034,225*

Analysis of grant income	Unrestricted funds £	Restricted funds £	Fixed asset fund £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Fixed asset fund £*	*Total funds 2024 £*
Growing	-	18,525	-	18,525	-	*6,000*	-	*6,000*
Volunteer support	-	544,301	-	544,301	-	*397,114*	-	*397,114*
Catering	-	2,600	-	2,600	-	*4,200*	-	*4,200*
Business development	-	4,000	-	4,000	-	*7,667*	-	*7,667*
Subsidised Crop Share	-	33,605	-	33,605	-	-	-	-
Other grant income	421,473	7,684	-	429,157	*224,730*	*9,702*	-	*234,432*
Capital funding	-	-	62,214	62,214	-	-	*226,393*	*226,393*
Total	421,473	610,715	62,214	**1,094,402**	*224,730*	*424,683*	*226,393*	*875,806*

4. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Fees from engagement activities	2,987	-	2,987	*5,833*	-	*5,833*
Growing retail - Crop Share	75,477	-	75,477	*47,314*	-	*47,314*
Growing wholesale	44,281	-	44,281	*33,633*	-	*33,633*
Total	122,745	-	**122,745**	*86,780*	-	*86,780*

5. Income from other trading activities

Income from non-charitable trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Other trading activity income	21,730	-	21,730	*7,946*	*-*	*7,946*
Fundraising events	1,843	-	1,843	*2,704*	*-*	*2,704*
Total	23,573	-	**23,573**	*10,650*	*-*	*10,650*

6. Investment income

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Investment income	5,705	-	**5,705**	*158*	*-*	*158*

7. Other income

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Gain on sales of assets	-	-	**-**	*4,908*	*-*	*4,908*

8. Expenditure on raising funds

Income from non-charitable trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Event costs	557	1,213	1,770	*561*	*-*	*561*
Other fundraising costs	6,214	2,048	8,262	*3,654*	*-*	*3,654*
Staff costs	95,145	-	95,145	*86,186*	*-*	*86,186*
Total	101,916	3,261	**105,177**	*90,401*	*-*	*90,401*

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Restated as per Note 24* *Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Charitable operations	623,017	421,363	**1,044,380**	*377,254*	*447,677*	*834,875*

Summary by expenditure type	Staff costs £	Depreciation £	Other costs £	Total funds 2025 £	*Staff costs £*	*Depreciation £*	*Other costs £*	*Total funds 2024 £*
Charitable operations	669,937	94,425	280,018	**1,044,380**	*527,735*	*73,702*	*233,438*	*834,875*

10. Analysis of expenditure by activities

	Activities undertaken directly £	Support costs £	Total funds 2025 £	*Activities undertaken directly £*	*Support costs £*	*Total funds 2024 £*
Charitable operations	848,001	196,379	**1,044,380**	*728,515*	*106,360*	*834,875*

Analysis of direct costs	Charitable operations £	Total funds 2025 £	*Charitable operations £*	*Total funds 2024 £*
Staff costs	557,888	**557,888**	*459,102*	*459,102*
Depreciation	94,425	**94,425**	*73,702*	*73,702*
Growing costs	50,318	**50,318**	*47,069*	*47,069*
Volunteer support	46,639	**46,639**	*36,564*	*36,564*
Site costs	35,796	**35,796**	*29,642*	*29,642*
Administration support costs	14,298	**14,298**	*54,169*	*54,169*
PR and marketing	28,937	**28,937**	*20,230*	*20,230*
Governance	19,700	**19,700**	*8,037*	*8,037*
Total	848,001	**848,001**	*728,515*	*728,515*

The governance figure above includes audit fees as detailed below:	2025 £	*2024 £*
Audit fees	**19,700**	*8,000*

The audit fee for 2025 includes an amount of £3,545 which relates to the 2024 audit, which was under accrued.
Audit fees are inclusive of non-recoverable VAT.

10. Analysis of expenditure by activities

Analysis of support costs	**Charitable operations £**	**Total funds 2025 £**	*Charitable operations £*	*Total funds 2024 £*
Staff costs	**112,049**	**112,049**	*68,633*	*68,633*
Administration support costs	**12,224**	**12,224**	*12,684*	*12,684*
Professional fees	**69,887**	**69,887**	*23,080*	*23,080*
Bank and finance charges	**2,219**	**2,219**	*1,963*	*1,963*
Total	**196,379**	**196,379**	*106,360*	*106,360*

The professional fees figure above includes fees paid to the auditor in respect of payroll services as detailed below:	**2025 £**	*2024 £*
Payroll service fees	**-**	*1,295*

11. Staff costs

	2025 £	*2024 £*
Wages and salaries	**656,808**	*543,144*
Social security costs	**51,805**	*43,536*
Contribution to defined contribution pension schemes	**31,668**	*27,241*
Total	**740,281**	*613,921*

During the year no redundancy payments were paid *(2024: £2,894)*.

The following number of employees received employee benefits (excluding pension costs and employer's national insurance) during the year between:

	2025	*2024*
£60,000 - £69,999	**1**	-

During the year remuneration paid to key management personnel amounted to £175,526 *(2024: £137,758)*.

12. Staff numbers

	2025	*2024*
The average number of persons employed by the Charity during the year was:	**32**	*24*

	2025	*2024*
The full time equivalent of persons employed by the Charity during the year:	**21**	*17*

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year, no Trustee expenses have been incurred *(2024 - £NIL)*.

14. Tangible fixed assets

Analysis of support costs	Short-term leasehold property improvements £	Plant and machinery £	Office equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation						
At 1 July 2024	**136,661**	**512,381**	**23,663**	**43,467**	**48,847**	**765,019**
Additions	**16,231**	**39,668**	**4,767**	**9,742**	**-**	**70,408**
Disposals	**-**	**-**	**(2,451)**	**-**	**-**	**(2,451)**
At 30 June 2025	**152,892**	**552,049**	**25,979**	**53,209**	**48,847**	**832,976**
Depreciation						
At 1 July 2024	**81,913**	**291,308**	**15,172**	**30,994**	**19,256**	**438,643**
Charge for the year	**14,960**	**59,300**	**4,959**	**7,808**	**7,398**	**94,425**
On disposals	**-**	**-**	**(2,451)**	**-**	**-**	**(2,451)**
At 30 June 2025	**96,873**	**350,608**	**17,680**	**38,802**	**26,654**	**530,617**
Net book value						
At 30 June 2025	**56,019**	**201,441**	**8,299**	**14,407**	**22,193**	**302,359**
At 30 June 2024	*54,748*	*221,073*	*8,491*	*12,473*	*29,591*	*326,376*

15. Debtors

Due within one year	2025 £	*2024* *£*
Trade debtors	**36,985**	*26,101*
Prepayments and accrued income	**80,412**	*83,325*
VAT debtor	**3,146**	*52,690*
Other debtors	**4,640**	*-*
Total	**125,183**	*162,116*

16. Creditors

Amounts falling due within one year	2025 £	*2024* *£*
Trade creditors	**12,815**	*18,584*
Other taxation and social security	**16,375**	*13,250*
Accruals	**41,522**	*16,012*
Deferred income	**1,123**	*-*
Other creditors	**2,000**	*3,343*
Total	**73,835**	*51,189*

17. Deferred income

Deferred income comprises income for the supply of subsidised Crop Share boxes over a 6 month period	2025 £	*2024* *£*
Balance at the beginning of the year	**-**	*-*
Amount recognised in the year	**1,348**	*-*
Amount released to income in the year	**(225)**	*-*
Balance at the end of the year	**1,123**	*-*

18. Financial instruments

	2025 £	*2024* *£*
Financial assets measured at fair value through income and expenditure.	**461,777**	*75,965*

Financial assets measured at fair value through income and expenditure comprise cash at bank.

19. Statement of funds

Current year	*Balance 1 July 2024 restated as per Note 24* £	Income £	Expenditure £	Transfers in/out £	Balance 30 June 2025 £
Unrestricted funds					
Designated funds	-	-	-	-	**-**
General funds	*131,561*	**777,013**	**(630,508)**	**(9,702)**	**268,364**
Total Unrestricted funds	*131,561*	**777,013**	**(630,508)**	**(9,702)**	**268,364**
Restricted funds					
Sizergh - General Charitable Activities	*1,000*	**49,270**	**(46,398)**	-	**3,872**
Sizergh - Catering	*1,972*	-	**(1,972)**	-	**-**
Sizergh - Furness Days - Sir John Fisher	-	**10,000**	**(833)**	-	**9,167**
Sizergh - Rent - Roselands Trust	*360*	**4,103**	**(4,463)**	-	**-**
Tebay - General Charitable Activities	-	**58,423**	**(58,032)**	-	**391**
Tebay - Tree Propagation	-	**181,945**	**(46,009)**	-	**135,936**
Egremont - General Charitable Activities	*50,413*	**268,406**	**(257,558)**	-	**61,261**
Egremont - Storm Damage	-	**2,795**	**(2,795)**	-	**-**
Egremont - Subsidised Crop Share	-	**33,604**	**(2,564)**	**(2,507)**	**28,533**
Group Development	-	**4,000**	**(4,000)**	-	**-**
Total	*53,745*	**612,546**	**(424,624)**	**(2,507)**	**239,160**
Restricted Fixed Asset fund					
Fixed Asset Fund	*326,376*	-	**(94,425)**	**70,408**	**302,359**
Sizergh Capital Grants	-	-	-	-	**-**
Tebay Capital Grants	*1,431*	**44,965**	-	**(42,384)**	**4,012**
Egremont Capital Grants	*155*	**17,249**	-	**(15,815)**	**1,589**
Total	*327,962*	**62,214**	**(94,425)**	**12,209**	**307,960**
Total Restricted funds	*381,707*	**674,760**	**(519,049)**	**9,702**	**547,120**
Total of funds	*513,268*	**1,451,773**	**(1,149,557)**	**-**	**815,484**

Prior year as restated as per Note 24	*Balance 1 July 2023* £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance 30 June 2024* £
Unrestricted funds					
Designated funds	-	-	-	-	-
General funds	19,083	474,145	(403,897)	42,230	131,561
Total Unrestricted funds	19,083	474,145	(403,897)	42,230	131,561
Restricted funds					
Sizergh - General Charitable Activities	10,000	34,800	(43,800)	-	1,000
Sizergh - Catering	-	4,200	(2,228)	-	1,972
Sizergh - Horticulture	500	2,000	(2,500)	-	-
Sir John Fisher - Sizergh Furness Days	3,333	-	(3,333)	-	-
Roselands Trust - Sizergh Rent	180	7,320	(7,140)	-	360
Tebay - General Charitable Activities	15,308	51,750	(67,058)	-	-
Cumbria CVS - Tebay Carlisle Days	5,585	15,990	(21,575)	-	-
Tebay - Horticulture	-	4,000	(4,000)	-	-
Egremont - General Charitable Activities	25,000	308,456	(283,043)	-	50,413
Churchill Fellowship - Group Development	5,333	7,667	(13,000)	-	-
Total	65,239	436,183	(447,677)	-	53,745
Restricted Fixed Asset fund					
Fixed Asset Fund	217,501	-	(73,702)	182,577	326,376
Sizergh Capital Grants	-	2,675	-	(2,675)	-
Tebay Capital Grants	-	7,116	-	(5,685)	1,431
Egremont Capital Grants	-	216,602	-	(216,447)	155
Total	217,501	226,393	(73,702)	(42,230)	327,962
Total Restricted funds	282,740	662,576	(521,379)	(42,230)	381,707
Total of funds	301,823	1,136,721	(925,276)	-	513,268

19. Designated funds

No funds were designated by Trustees from unrestricted reserves during the year.

Restricted Funds

Each of our three sites has its own restricted 'General Charitable Activities' fund which comprises of income received specific for the generally running costs of those sites.

In addition to these restricted funds sites also have specific site based restricted funds:

Sizergh - Catering	To fund the provision of a daily hot, healthy meal for all beneficiaries on site
Sizergh - Furness Days - Sir John Fisher	To fund beneficiaries from the Furness peninsula area of South Cumbria
Sizergh - Rent - Roselands Trust	To fund the rent incurred at Low Sizergh Farm
Tebay - Tree Propagation	To fund the tree propagation project at Tebay
Egremont - Storm Damage	To fund the repair costs incurred from Storm Eowyn in January 2025
Egremont - Subsidised Crop Share	Funds received to provided subsidised Crop Share boxes to the Cumberland region
Group Development	Funds received to develop our therapeutic model

Prior year funds:

Sizergh - Horticulture	*To fund horticulture supplies at Sizergh*
Cumbria CVS - Tebay Carlisle Days	*To fund beneficiaries from the Carlisle area*
Tebay - Horticulture	*To fund horticulture supplies at Tebay*
Churchill Fellowship - Group Development	*Funds to develop service delivery model for mental health care farming*

Restricted Fixed Asset

The fixed asset fund reflects the net book value of assets held by the charity plus any unspent capital grants received.

Transfers between funds

During the year there was a transfer from restricted to unrestricted funds in respects of grant income to supply subsidised Crop Share boxes. The value transferred equates to the open market value of the subsidised boxes delivered in the year.

During the year there was a transfer from restricted to unrestricted Fixed Asset Fund representing the balance of capital expenditure not funded by grants and VAT reclaimed on previous years assets.

The Fixed Asset Fund continues to reflect the Net Book Value of all assets held by the Charity, as agreed by the Trustees.

20. Summary of funds

Summary of funds - current year

Current year	*Balance 1 July 2024 restated as per Note 24* £	Income £	Expenditure £	Transfers in/out £	Balance 30 June 2025 £
General funds	*131,561*	**777,013**	**(630,508)**	(9,702)	**268,364**
Restricted funds	*53,745*	**612,546**	**(424,624)**	(2,507)	**239,160**
Restricted funds - Class II	*327,962*	**62,214**	**(94,425)**	12,209	**307,960**
Total Unrestricted funds	*513,268*	**1,451,773**	**(1,149,557)**	-	**815,484**

Summary of funds - prior year

	Balance 1 July 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance 30 June 2024 as restated per Note 24* £
General funds	*19,083*	*474,145*	*(403,897)*	*42,230*	*131,561*
Restricted funds	*65,239*	*436,183*	*(447,677)*	-	*53,745*
Restricted funds - Class II	*217,501*	*226,393*	*(73,702)*	*(42,230)*	*327,962*
Total Unrestricted funds	*301,823*	*1,136,721*	*(925,276)*	-	*513,268*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds £	Restricted funds £	Restricted fixed assets £	Total funds 2025 £
Tangible fixed assets	-	-	**302,359**	**302,359**
Current assets	**340,199**	**241,160**	**5,601**	**586,960**
Creditors due within one year	**(73,835)**	**(2,000)**	-	**(73,835)**
Total	**268,364**	**239,160**	**307,960**	**815,484**

Analysis of net assets between funds - prior year as restated per Note 24

	Unrestricted funds 2024 £	*Restricted funds 2024* £	*Restricted fixed assets 2024* £	*Total funds 2024* £
Tangible fixed assets	-	-	*326,376*	*326,376*
Current assets	*182,750*	*53,745*	*1,586*	*238,081*
Creditors due within one year	*(51,189)*	-	-	*(51,189)*
Total	*131,561*	*53,745*	*327,962*	*513,268*

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £31,668 *(2024 - £27,240)*. At the year end date there were no outstanding amounts payable to the fund *(2024 - £3,341)*.

23. Operating lease commitments

At 30 June 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	*2024* £
Not later than 1 year	**12,872**	*6,504*
Later than 1 year and not later than 5 years	**44,471**	*8,634*
Total	**57,343**	*15,138*

At the year end date the balance outstanding on leases related to the charity's land lease at Low Sizergh, Kendal which has been agreed for a period of 5 years to December 2029 and printer rental at all sites with a 5 year lease agreement until November 2029.

On 3 August 2022 the charity entered into a lease with Westmorland Limited relating to land at Tebay Services. The term of the lease is 6 years and will be at a peppercorn rent per annum (if demanded).

On 2 August 2023 the charity entered into a new lease with Cumberland Council relating to property at Beck Green Nurseries, Egremont. The term of the lease is 25 years and will be at a peppercorn rent per annum (if demanded).

24. Prior year adjustment - current year

Reserves position	Unrestricted	Restricted	Fixed Asset Fund	Total funds 2024
	£	£	£	£
Funds previously reported	58,046	127,260	327,962	**513,268**
Adjustments on restatement				
Reclassification of expenditure from restricted to unrestricted	73,515	(73,515)	-	-
Funds restated	131,561	53,745	327,962	**513,268**

Impact on income and expenditure	Unrestricted	Restricted	Fixed Asset Fund	Total funds 2024
	£	£	£	£
Net income as previously reported	38,963	62,021	110,461	**211,445**
Adjustments on restatement				
Reclassification of expenditure from restricted to unrestricted	73,515	(73,515)	-	-
Net income/(expenditure) as restated	112,478	(11,494)	110,461	**211,445**

In the year a review of restricted income and expenditure in relation to the site at Egremont took place. It was found that some expenditure which was funded by restricted grant income in the year 2023/24 hadn't been assigned as restricted expenditure.

25. Reconciliation of net income/expenditure to net cash flow from operating activities

	2025	*2024*
	£	*£*
Net income/(expenditure) before capital grants	**240,002**	*(14,948)*
Adjustments for:		
Depreciation	**94,425**	*73,702*
(Surplus)/deficit on sale of assets	**-**	*(4,908)*
VAT reclaimed on previous years' asset purchases	**-**	*52,143*
(Increase)/decrease in debtors	**36,933**	*(144,897)*
Increase/(decrease) in creditors	**22,646**	*12,258*
Bank interest received	**(5,705)**	*(158)*
Capital grants received	**62,214**	*226,393*
Net cash provided by (used in) operating activities	**450,515**	*199,585*

26. Related Party Transactions

During the year donations were received from the Trustees totalling £450 *(2024: £100)*.
Produce was purchased by the Trustees totalling £1,908 *(2024: £503)*.

Growing Well
Low Sizergh Farm, Kendal, Cumbria LA8 8AE
www.growingwell.co.uk

Growing Well Limited is a Registered Charity in England and Wales, No. 1182018

Company Registration No. 11446092

GROWING WELL LIMITED

England & Wales - Charity number 1182018

Accounts

Report of Trustees and Annual Accounts
July 2023 – June 2024

Growing Well Limited is a Registered Charity in England and Wales
Charity Number 1182018 Company Number 11446092

Employees of Altrad Group participating in a volunteer day at Growing Well West Cumbria.

We support people experiencing mental ill health to activate their own recovery and live a healthier life.

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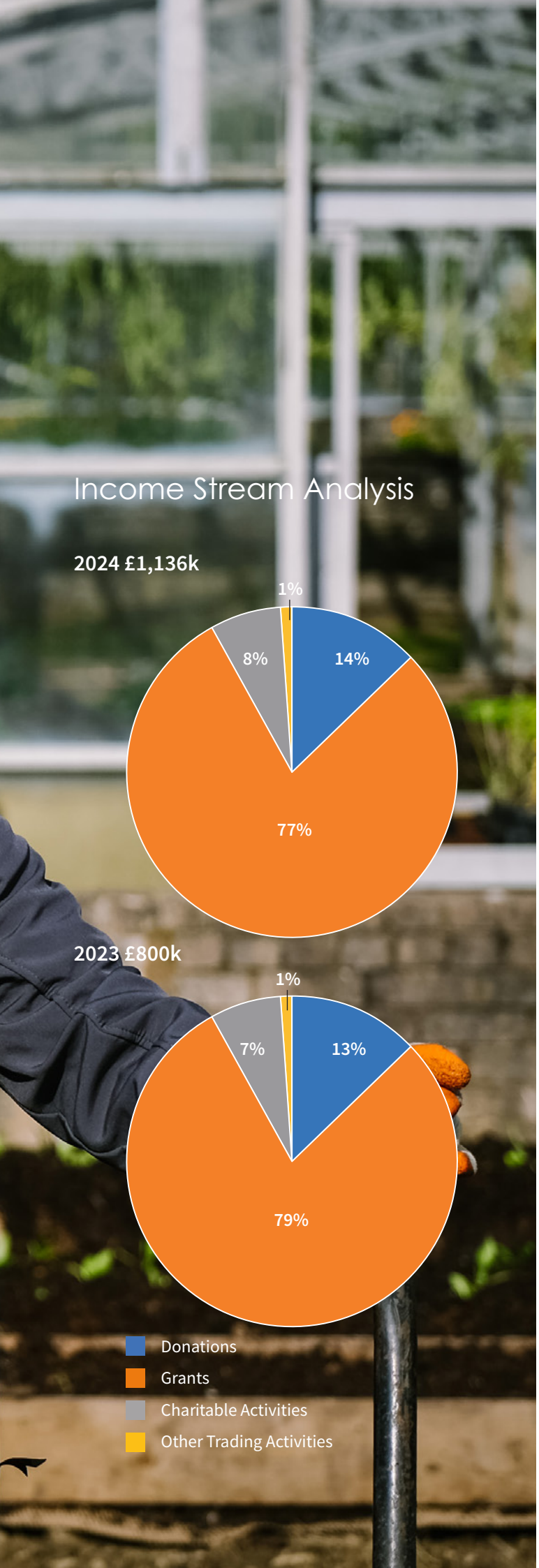
1 Executive Summary

Our financials

- Income increased due to funding for new Egremont site
- Expenditure increased to set up and staffing of new site
- Increase in net surplus of income over expenditure v 2023
- Unrestricted reserves increased to £58k

	2024 £K	2023 £K	Change £K
Income	1,136	800	336
Expenditure	925	794	131
Net Surplus/(Deficit)	**211**	**6**	**205**
Reserves	58	19	39
Designated Funds	0	0	0
Unrestricted Funds	**58**	**19**	**39**
Staff	24	20	4
Staff (FTE)	17	16	1



Our **impact**

Individuals supported:

Kendal	**293**
Tebay	**219**

Individuals engaged (6+ weeks):

Kendal	**98**
Tebay	**99**
West Cumbria	**19**

Individual attendances to day service:

Kendal	**1,337**
Tebay	**990**
West Cumbria	**56**

Therapeutic days delivered:

Kendal	**190**
Tebay	**182**
West Cumbria	**18**

Average attendance:

Kendal	**67%**
Tebay	**68%**
West Cumbria	**67%**

Growing Well West Cumbria opened April 2024.

Gender split of beneficiaries:

Male	55%
Female	44%
Non-binary	1%

Age demographics:

18-30	27%
31-50	28%
51-70	38%
70+	7%

68% made a **significant step change in their wellbeing** whilst with us.

(Warwick and Edinburgh Mental Wellbeing Survey)

94% felt **a greater sense of purpose** as a result of coming to Growing Well.

92% of beneficiaries say that coming to Growing Well has **had a positive effect on their mental health**.

94% **felt valued, accepted** and not judged.

95% **felt challenged, in a positive way**.

97% reported **learning and developing more transferrable skills** whilst at Growing Well.

3,477 **Crop Share bags** distributed within our community.

(minimum 8 items of organic fruit and veg)

Over **100,000 seedlings** produced by our beneficiaries.

5,302 **hot, healthy meals provided** to beneficiaries.

(Kendal and Tebay only)

3,620 **additional day visitors to our sites**, benefiting from our expertise in horticulture and mental health.

(non-mental health/general population health)

Quotes from **our beneficiaries**

"I would just like to say thank you to Growing Well for pulling me out of a really dark place in my life, you guys have actually saved me, and I will always love and respect what this charity does for people so thank you so much."

"Safe, calm, happy, inspired, present, optimistic, connected to nature and the seasons, able to be myself, not have to people please, my mind feels clear and light, not heavy or overwhelmed".

"Having goals can help a person form a plan for the future, plans can help a person get over any hurdles that may be in the way and help a person succeed and become more confident".

"I have learned so much from my time at Growing Well, not just about horticulture but about life itself."

"I am now getting myself out there instead of staying indoors all day. I've found enjoyment in volunteering and the gym."

"Growing Well has given me my self worth again and given me the strength to climb out of my deep pit of depression that has haunted me for most of my life."

"Growing Well has truly shown me that I have the strength to battle any mental hardship and that life can be better for me."

"My physical fitness is a lot better and I find myself making much healthier life choices."

"Growing Well has impacted my whole life in so many ways that I can't even explain. Growing Well pushed me to get better. Week by week I had to do the simplest of tasks like; going outside, getting on a bus, talking to people, eating in front of people with food that I had no control over (and other eating disorder stuff), doing physical labour, going to the bathroom (work on bathroom anxiety), made me address my many mental health concerns and start to get better."

"The biggest thing that has changed [since coming to Growing Well] is the way I think about myself and now what I see as important."

"Growing Well makes you think of others and to be mindful that you are not the only person who is going through a tricky time for whatever reason. The reason is sort of irrelevant, its how you deal with challenges and focus on something which is really out of your usual comfort zone, which is a good distraction. Connecting with people from lots of different backgrounds but all sharing the same goal – its good!!"

"Growing Well is structured, organised, well maintained, which is exactly right for my frame of mind. I need all positives and no negatives which is what GW provides me with."

"It has improved my motivation. It has enabled me to be more motivated to achieve life goals. It has given me hope for the future."

Our **future**

Having resourced a new team and opened our Egremont site in the last financial year, our focus for the coming year will be consolidation. Importantly, due to our recent growth we will be able to support the recovery of 30% more beneficiaries this year than last.

For the first time ever, and in a pioneering move for the national mental health and green care sectors, we now have three sites in three different geographies operating the same clinically-led therapeutic model.

The data we can now collect in support of our work, using national data set approved frameworks, has the power to influence the transformation of mental health systems and services in the UK.

However, the rapid growth of our charity from one to three sites in 2 years has come at a significant cost and, to continue with our mission safely, we must now build back our reserves after a heavy period of investment.

Our 70% reliance on trusts and foundations presents a substantial risk to the charity, and our growing role in supporting NHS systems and services, we believe, will present a possible, viable answer to the financial challenges we face.

Therefore, our greatest priorities this year will be:

- Underpinning the value of our offer to society by:
  - Strengthening and further professionalising our datasets with the support of Clinical Psychologists and prestigious academic partners including Lancaster University and University of Cumbria
  - Developing a stronger value proposition for each of our unique stakeholder audiences, including the NHS
- Attracting strong national and local investment to achieve better financial sustainability and build back our reserves by:
  - Responding to statutory research and commissioning priorities and call outs, leveraging our professional expertise and data sets to secure funding for the work we already do to support the burden on NHS mental health services
  - Further development of diversified income streams to include:
    - occupational health support for corporate workforces
    - a new earned income stream in tree propagation (Tebay)

Mary Smith, CEO, Growing Well and David Peattie, CEO, Nuclear Decommissioning Authority at the official launch of Growing Well West Cumbria, October 2024

Our **supporters**

"It's clear that you are doing wonderful work at Growing Well. Thank you for everything you're doing for our communities."
Victoria Ellarby, Director of Place Development and Integration, South Cumbria Place-based Partnership

"Many thanks to you all for the very warm welcome you gave yesterday, it was so lovely to meet so many supporters of such a fantastic cause and witness, first hand, your enthusiasm and love for the organisation and all of the wonderful support that it delivers to a great number of people. Really well done!"
Ed Tallis, Director of Delivery at North East and North Cumbria NHS

"I am really inspired by the work of the charity and see first-hand the work they do every week from our National Trust base at Sizergh just over the road. It has been a joy to see their clients enjoying the transformative experiences that their work provides, to support clients become volunteers with us, to meet the refugee groups that they host, and to support their veg box scheme."
Dan Taylor, General Manager, South East Cumbria and Morecambe Bay at National Trust

"Sellafield Ltd are delighted that Growing Well has established a base in West Cumbria. The organisation has delivered a real step change for its user group in the south of the county and we are delighted that they can start to do that in the west. They have a committed and professional team and we are looking forward to exploring ways we can collaborate with them."
Alan Rankin, Diversity and Inclusion Lead, Sellafield Ltd

"This truly is a fantastic asset to the local Cumbrian community and as someone who places huge value on mental health, I am delighted that the NDA has been able to be part of supporting such an important service."
David Peattie, CEO, Nuclear Decommissioning Authority

"Congratulations on opening the gates on Growing Well West Cumbria. I'm hugely supportive of your work."
Josh MacAlister, MP for Whitehaven and Workington

Our **funders**

Major funders (£25,000 or more)
The National Lottery Community Fund
The National Lottery Heritage Fund
The Henry Smith Charity
The Mary Kinross Charitable Trust
The Nuclear Decommissioning Authority
Copeland Community Funds
Lloyds Bank Foundation

Large grants (£5,000 or more)
The Westmorland Family Fund
CRH Charitable Trust
The Roseland Trust
Cumbria CVS
Van Neste Foundation
Cumbria Community Foundation - South Cumbria & Eden
The Hadfield Trust
The Sir John Fisher Foundation
Frieda Scott Charitable Trust
The Dowager Countess Eleanor Peel Trust
The Band Trust

Grants - £1,000 to £5,000
Irving Memorial Trust
Hedley Foundation
Penrith Town Council
John Ashlin Cutforth Charitable Trust
The Misses Barrie Charitable Trust
The Harold & Alice Bridges Charity
Van Neste Foundation
Souter Charitable Trust
Eric Wright Charitable Trust
The Fat Face Foundation
Archipelago Choice Ltd
Sir Robert McAlpine Fund
The D'Oyly Carte Charitable Trust
The Percy Bilton Charity
The Screwfix Foundation
Cumberland Council Community Investment Fund

Small grants or community organisation donations up to £1,000
Rank Foundation
Marsh Charitable Trust
TK Maxx and Homesense Community Fund
3R Charity
Douglas Arter Foundation
Big Onion CIC
Cumbria Soaring Club Community Fund
Cumbria Gardens Trust
B4RN
Growing Singing CIC
Bob on Paintings

Corporate Supporters
We are grateful for the continued support for our work from the management and staff of the following business supporters:
Thomson Hayton Winkley
Hawkshead Relish
John Jordan Ltd
David Kneale Financial Management
Lakeland Ltd
The Floralistas
The Factory Tap
Gan Yam Brewery
Lake District Estates
Anord Mardix
Apogee Corporation Ltd
Beetham Nurseries
Better Bodies (Workington)
Booths Supermarkets
British Gypsum
Caterite Food and Wineservice Ltd
Centre Parcs Whinfell Forest
Chester Racecourse
Cartmel Racecourse
Coley Cottages
Co-op Foods Grange Over Sands
From The Fields
Ginger Bakers
H&H Group
James Cropper Plc
KE Adventure Travel
Lovingly Artisan
Lyon Equipment Ltd
Mitie
O'Connor Fencing Ltd
Penningtons Tea & Coffee Ltd
RAF Engineering
Red Bank Coffee Roasters
Sainsburys Supermarkets
Sellafield Ltd
Smurfit Westrock
Solomons Europe Ltd
The Big Give Trust Ltd
Virgin Wines
Westmorland Ltd
William King Brickwork Solutions Ltd
Low Sizergh Farm

2 Trustees, officers and professional advisers

Reference and administrative details of the charity, its trustees and advisers for the year ended 30 June, 2024

Registered Charity Name:	Growing Well Limited
Registered Charity Number:	1182018
Company Registration Number:	11446092
Registered Office:	Growing Well Limited, Low Sizergh Barn, Sizergh, Kendal, Cumbria LA8 8AE
The Trustees:	Mr J Sharp (Chair), Mr S Wren (Finance Trustee), Dr T Watson, Mrs H Duxbury, Prof. J Duxbury OBE (appointed October 2024), Dr A Simper OBE (appointed October 2024), Mr S Brock (resigned October 2024), Dr M Cheesbrough (resigned October 2023)
Company Secretary:	Mrs M I Smith
Chief Executive Officer:	Mrs M I Smith
Auditor:	Lamont Pridmore, Chartered accountants & statutory auditor 136 Highgate, Kendal, Cumbria LA9 4HW
Bankers:	Cooperative Bank PLC PO Box 200, Delf House, Southway, Skelmersdale WN8 6GH

3 Message from **the Chair**

I am very pleased to report that Growing Well has made significant progress in delivering on our stated goal of operating across multiple sites across Cumbria. This has allowed us to support record numbers of beneficiaries on their journey to recovery from severe or medium mental health issues.

Most importantly I would like to thank all our staff, volunteers and supporters who have enabled us to achieve so much.

Our site at Tebay was open for the full year and has helped over 200 people so far through the core service and welcomed a further 2000+ day visitors. We've also delivered an NHS severe mental health project to support cohorts of people seeking asylum.

Our third site, in Egremont, opened in April. I would like to thank particularly all our funders, nuclear supply chain volunteers and community volunteers who supported our staff to open.

Our crop share programme is already operating, we have beneficiaries on site and our redundant town centre location now looking luscious and green, with thousands of visits already received. We have been very encouraged by the welcome we have received from the West Cumbrian community.

We enjoyed welcoming all our supporters at the official launch on 1st October.

Our first site, at Kendal, is now operating as well as ever. We have helped almost 300 people this year. We have widened Sizergh's geographic reach and the beneficiary base is now coming from the Lancaster and Morecambe areas, in addition to the areas we have historically served, South and Central Lakes and Furness.

I wrote last year that, with Egremont open, our focus in the short to medium term will be to build the volunteer base at each site, refine our therapeutic and business model and gather very detailed evidence of the impact of what we do. We have grown volunteer numbers and believe the therapeutic model is as strong as it has ever been. We are developing our data to demonstrate the effectiveness of what we do.

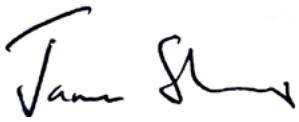
We have continued to face an extremely challenging funding environment with overall charity sector income having fallen due to the cost-of-living crisis and heavily oversubscribed grants and trusts fundraising channels.

We were very pleased to welcome Helen Duxbury to our Trustee board. Helen is Development Manager for the Cumbria Wildlife Trust and has decades of experience in charity income.

We were also delighted with our supporters' and communities' response to our 20 year anniversary fundraising. It was wonderful to see how many people were engaged in such a wide variety of initiatives.

Now the charity is operating across multiple sites, it is clear that in order to be sustainable, we need to develop our "commissioned" income.

This could be workplaces and employers commissioning occupational health support for their staff or aligning our work with statutory provision to enable us to be contracted or commissioned for our work by the NHS. This means we will be less reliant on one off donations and better able to plan for the longer term.



Jim Sharp
Chair of Trustees

4 Our **Purpose**, **Aims** and **Objectives**

PURPOSE

Our charity's purposes, as set out in the company's memorandum and articles of association, are to:

Relieve the needs of people with disabilities and /or suffering from mental ill health, for public benefit, by providing:

- *Supported employment and training*
- *Education and training in horticultural knowledge and related subjects*
- *Support to enable beneficiaries (core volunteers) to manage their mental health and reduce their reliance on health services.*

STRATEGIC AIMS & OBJECTIVES

We review our aims, objectives and activities each year.

This review looks at the success of each key activity and the benefits they have brought to those people taking part.

The review helps us ensure we remain focussed on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Charity and the activities reported on in this annual report to achieve those aims meet all requirements.

5 Our **Activities, Performance** and **Achievements**

This section details our activities and achievements during the period to June 2024, with specific reference to the strategic aims outlined in our previous report.

We are in year two of our three-year plan to achieve proven, replicable, therapeutic and business models (2023-6), prioritising financial stabilisation and ratification of our model.

We were clear in last year's report to underline the importance of an unrushed approach to the test and learn period that lay ahead.

During 2023-4, we have been approached several times to consider further (national) roll out of Growing Well services and sites; some with investment packages attached. Whilst our vision is still for as many communities as possible to benefit from our model of community-based mental health support, we will not be considering further replication during this period.

MODEL

We tasked ourselves with: *The development and publishing of a service delivery framework, outlining our intervention, the training and governance required to deliver it and standard operating procedures, including our ways of measuring evidence of impact.*

Growing Well now has established and published Theory of Change and Logic Model documents, which are used internally and externally to guide our approach, our work and our decision making.

Every quarter, the proposed therapeutic outcomes of these frameworks are tested, through beneficiary surveys, to review and ensure their relevance.

We are pleased to report that our survey data across all sites maintains, unanimously, that the proposed outcomes of our service are being achieved.

This represents the broad outline of our intervention, with the therapeutic process, training and governance requirements and operating procedures all existing as internal documents, to date.

A significant investment this year has been in the expansion and streamlining of our operational and governance systems under a new IT infrastructure.

Each Growing Well site now has its own unique portal for recording, reporting and learning, supported with a site-specific therapeutic database, which maps individual and collective beneficiary mental health outcomes.

Our thanks to Stream Computer Services and Richard Hancock for their support and expertise in this area.

Growing Well Logic Model

Target Group: People experiencing mental ill health, severely affecting their everyday living, socialising and work.

Activities	Quality Delivery	Change Mechanisms	Outcomes for Beneficiaries	Impact
Supported commercial growing activities	At Growing Well we: Run a caring, equitable service and recognise the scope of Growing Well provision. Train our staff to provide a safe and supported environment. Operate a whole team approach with a staff who are calm, consistent and considered. Set boundaries around on-site behaviour and set expectations for all volunteers to participate. Provide structure and routine to each day. Operate a strengths-based approach, trusting volunteers to take responsibility. Continually check the evolving needs of our volunteers - positive challenges and change are part of our approach. Are a progressive service that encourages people to move on.	Feeling belonging and part of a team	Increased self-esteem and confidence	More people with the life skills to maintain better mental health
Signposting		Feeling valued and listened to	Increased social inclusion	
Development & monitoring of growing & catering skills		Feeling accepted and not judged	Better/balanced emotional resilience	
Goal setting and monitoring		Feeling achievement and a sense of purpose	Increased sense of purpose	
Supported transitions		Feeling safe and secure	Increased agency and empowerment	
		Feeling positively challenged	Progression towards personal life goals	
			Increased vocational and transferrable life skills	

5 Our **Activities, Performance** and **Achievements**

IMPACT

Our 2023-6 goal is to have: *Three years' evidence of impact data across three sites, extrapolated and reviewed internally and externally, through academic peer review.*

Since the interruption of COVID-19 and site closures, we have steadily been building our data set at Kendal since 2021. After Growing Well at Tebay Services opened in January 2023, we now have over one year's worth of data from the new service there. Data at our newly opened Egremont site is only just starting to be collected.

Our site teams collect the following data sets:

- Engagement and attendance data of all participants (core beneficiaries, day session attendees, groups and partners)
- Demographic information of all participants
- Horticultural skills logs, tracking vocational and life skills attained by each participant, recorded against more than 200 individual skills
- Wellbeing and mental health outcomes data for all core beneficiaries, measured against NHS national data set approved frameworks (Goals Based Outcomes and Warwick and Edinburgh Mental Wellbeing Survey)
- Statistics on number and diversity of native tree species produced
- Quarterly satisfaction surveys with core beneficiaries
- Exit surveys and longitudinal wellbeing data (3, 6 and 12 months post-exit)

Beneficiaries are invited to view their personal data and progress in a 1:1 session, once every six weeks, with a Mental Health Support Coordinator. The data helps to provoke conversations around goal setting, any additional needs the beneficiary may be expressing, areas where support or more challenge is required, and how to support transitions to more and other external opportunities in our communities.

Our data from all sites is pulled together and reported on by skilled Support Volunteer, Hilary Thomas. Many thanks to Hilary for all your hard work in this area.

During 2023-4, we have not been in a position to re-recruit the vacant Clinical Psychologist position to our Senior Leadership Team. This role was originally (2022) charged with managing and extrapolating our data sets, providing professional therapeutic guidance to staff and supervising DCl in Psych PhD students to gather and report on quantitative and qualitative data surrounding our intervention.

This work has been supported by our therapeutic trustee, Dr Tessa Watson, and we are pleased to announce that an operational role will join the team in September 2024, on a fixed term contract.

From September onwards, our partnership with Lancaster University will be formalised as we welcome two PhD students to study and work at Growing Well, supporting the further extrapolation of our hard data, mapping this to qualitative outcomes and contributing to the national picture around governance and training requirements to deliver green care to mental health cohorts.

The peer review and publishing of Growing Well data sets will be a significant achievement for our charity and we aim to achieve this within the 2023-6 test and learn period. We are convinced that this will support our campaign to achieve contracted or commissioned partnerships with our statutory counterparts.

INCOME

In 2023, we proposed:

- *Decentralising a proportion of our fundraising efforts to site level and securing guaranteed, annual, local "partner" income for each site from individuals, businesses and community fundraising initiatives*

We successfully reformatted our budgets in 2023/4, decentralising around 10% to individual site level and upskilling our site Managers and Office Coordinators to contribute resource to this work.

Other than Egremont, which is still in its development funding period, we have struggled to achieve grant funding targets at individual site level, consistently, all year. This situation has been managed carefully and mitigated, where possible, with larger group applications.

Further, the achievement of corporate and community funding has been very challenging due, in no small part, to the cost of living crisis.

- *Achieving statutory funding through commissioning or contracting, to support our work*

Our strategic work has been focused on the development of new relationships with statutory bodies and representatives in our new NHS Trust (Cumbria, Northumberland, Tyne and Wear NHS Foundation) and Council (Cumberland) areas, whom we have only become geographically relevant to since the opening of our two new sites. We have done well at developing new strategic relationships but this investment will take longer to generate new income streams.

We have been successful in 2023-4, in achieving some small statutory funding awards to support our work. These were in the areas of green social prescribing (Tebay, £5,000) and a severe mental health partnership project supporting people seeking asylum (Tebay, £20,000).

In February of this year, our CEO, Mary, was invited to Newcastle to meet with Amanda Pritchard, CEO of NHS England. This presented an opportunity to discuss community based mental health services in our area and underpin the need for financial support for our work.

- *Development and sale of consultancy/skilled services*

Our greatest urgency in income generation has been to secure the major funds associated with our new sites. The Egremont funding package was released in Autumn of 2023. We have also been prioritising continuation grant funding for our Tebay site, whose initial development funding from The National Lottery Community Fund finished in July 2024.

Secondary to this priority, we have given considerable time to our offer to corporate partners, particularly in the area of occupational health and supporting staff to stay in, or return to, work. The opportunity for this is focused on the larger employers in Cumbria. The nuclear industry in West Cumbria, and its accompanying supply chain, is a target market for this work.

GOVERNANCE

For 2023-6, we've committed to: *The updating of robust, clear, inclusive and accountable governance structures at Growing Well, with a trauma informed approach (as underpinned by an accredited, silver level external Quality Mark)*[1]

Our trustee board and its working groups (Finance, Therapeutic and Income Generation) hold our operational teams accountable for our progress against our 2023-6 plan.

The implementation of our IT infrastructure has also been supported with investment in a new financial system, incorporating integrations that support our Customer Relationship Management, income generation and HR functions, as well as our key financial processes.

Our financial systems are now refined and have been developed to support each site, individually, plus our central function, efficiently and safely. Thanks to Financial Controller, Cat James, and Finance Trustee, Stewart Wren, for all their hard work.

Our therapeutic governance is very strong. We are clinically-governed and led, with external support from professional supervisors, and exemplary reporting and recording systems, as well as our comprehensive impact database.

We have now completed most of the governance work that will contribute to a strong case for a trauma informed Quality Mark. We will undertake this registration in 2024-5, with support from the DClin Psych PhD students from Lancaster University.

POSITIONING

We agreed in 2023 that a major priority for us was: A refined narrative, which offers a clear and compelling service proposition that can be understood by, and enthuse, a wider (national) audience.

Our move from one site to three has pre-empted revisions to our marketing outreach, to ensure we are engaging people in three different geographies in a way that resonates with them.

In Spring 2024, we enlisted the support of Altogether Creative (Newcastle) to support a significant value proposition and brand guidelines project, segmenting our key audiences with a view to refining and agreeing a relevant narrative approach to each:

- A universal (core) proposition
- Beneficiaries
- Commissioners and funders
- Commercial (crop) customers
- Supporters and partners
- Staff

This work involved extensive stakeholder consultation, including beneficiaries and volunteers of the charity, staff and trustees, current and prospective funders (including commissioners), contractors and other mental health sector experts.

Initial results have been shared with all stakeholders and we are now delivering on a plan to embed this work in all external and internal outreach, including making significant improvements to our website.

The creation of brand guidelines will help us to work with partners in our communities to ensure clear and professional messaging about our service that is understandable and prioritises our key messages around mental health.

The work will conclude in December 2024 and be rolled out in early 2025.

[1] *https://onesmallthing.org.uk/quality-mark*

6 Future plans

We are part way through our three-year plan to deliver proven and replicable therapeutic and business models (2023-26).

In financial year 2024-5, our work will advance in these ways:

MODEL

- Further advancement of our therapeutic model, working with Clinical Psychologists and Clinical Psychology PhD students to map our therapeutic activity and mental health support against recognised and evidence-based psychosocial interventions

IMPACT

- Strengthening and further professionalising our datasets with the support of prestigious academic partners including Lancaster University

INCOME

- Attracting strong national and local investment to achieve better financial sustainability and build back our reserves by:
  - Responding to statutory research and commissioning priorities and call outs, leveraging our professional expertise and data sets to secure funding for the work we already do to support the burden on NHS mental health services
  - Further development of diversified income streams to include:
    - occupational health support for corporate workforces
    - a new earned income stream in tree propagation (Tebay)

GOVERNANCE

- In 2024-5, we have appointed two new trustees, who will prioritise:
  - Mental health research and practice excellence
  - West Cumbrian business and community networks
- Continuing to work towards our Trauma-Informed Quality Mark

POSITIONING

- Investing resource in making closer links with NHS and commissioning routes, responding to their needs and explaining how we already respond to gaps in their services
- Developing a strong value proposition for each of our unique stakeholder audiences (to include beneficiaries, fruit and veg customers, funders and commissioners, supporters and donors), which will include:
  - Website improvements
  - Brand guidelines and updated marketing material

7 Structure, Governance and Management

a) Constitution

Growing Well Limited is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association

b) Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of Articles

c) Organisational structure and decision-making procedures

The Board of Trustees meets bi-monthly but delegates the daily running to the Chief Executive Officer.

A number of working groups, involving trustees and staff, exist to aid discussion and problem solving in different aspects of the charity's operations. These groups report back to the main board with any recommendations.

d) Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied the systems and procedures are in place to mitigate exposure to the major risks.

The Trustee board is sensitive to potential risks to which the Charity may be exposed. The principal risks currently identified are:

1. Significant increase in annual income targets unachievable and scaling back of plans/staffing required

Mitigation:

- New, wider, geographical reach and 30% greater impact across Cumbria – new, group-wide funding opportunities to be prioritised
- Fundraising diversification to incorporate:
  - Closer alignment with NHS commissioning
  - Corporate occupational health – commercial income stream
  - New, earned income project at Tebay (trees)

2. Succession of key roles

Mitigation:

- Trustee recruitment (summer 2024)
- Strengthening of Senior Leadership team with clear schemes of delegation

3. Sustainable funding model not achieved

Mitigation:

- Fundraising diversification
- Investment in key skills to support income generation and diversification

Volunteers at Growing Well Tebay Services.

7 Financial **Review**

Results for the year

Over the past 12 months, Growing Well has continued to grow, benefiting from the full establishment of a third site at Egremont and the operational expansion of its second site at Tebay. Having opened the Egremont site in 2024, alongside the first full year of operations at the Tebay site, income has increased significantly. Total income for 2024 reached £1,136,721, compared to £800,328 in the previous year.

The charity's expansion has been supported by generous grant funding, particularly for the development of the Egremont site, alongside continued support for the Tebay and Sizergh sites. Capital grants totalled £226,393 for the year, with the majority (£216,602) designated for the setup of Egremont, and additional funding for both Tebay (£7,116) and Sizergh (£2,675). This support has enabled us to continue delivering services to our beneficiaries while increasing capacity.

VAT Registration and Financial Impact

A key change in 2024 was Growing Well's registration for VAT in June. This has introduced a VAT refund due of £52,690 on the year's accounts. This reclaim presents an opportunity to reduce costs moving forward, especially given the zero rated nature of our core agricultural activities.

Expenditure and Reserves

Trustees and the senior leadership team have maintained a focus on cost control; however, expenditure has still risen to £925,276 from £794,091 in 2023, driven by the setup and operations of the Egremont site, the full-year operation of the Tebay site, and increased staffing costs. Despite these rising costs, the charity has continued to maintain financial stability, with a net movement in funds of £211,445 for 2024, a significant improvement on the previous year's £6,237.

Capital Investments and Asset Growth

Capital expenditure and investment in new infrastructure at the new Egremont site was a key focus during 2024.

These investments have reduced the charity's liquid reserves, as funds were transferred into tangible fixed assets. Total funds carried forward increased to £513,268 from £301,823 in 2023.

Income Growth and Diversification

Growing Well continues to make significant progress in diversifying its income streams. Sales from crops have increased, largely driven by the Tebay site's full year of operation alongside a growth in wholesale activities at Sizergh. This is expected to grow further as Egremont's activities scale up in the coming year.

While we are actively seeking to diversify our income streams, the charity remains highly dependent on donations and grant funding to cover core costs and support future growth.

We are incredibly grateful to our donors and grant funders, without whose support the work we do would not be possible. The charity's ability to generate income from its agricultural operations is an encouraging step towards long-term financial resilience, but external funding continues to play a crucial role in sustaining our operations.

Looking Forward

The trustees and senior leadership team are committed to further developing our financial sustainability by exploring new income streams and reducing reliance on grant funding. We remain grateful to all our supporters, funders, and partners, without whom our work would not be possible. Our aim is to continue providing high-quality services to our beneficiary volunteers while ensuring the long-term resilience of the charity.

Reserves Policy

Trustees have agreed a policy which has set the goal for unrestricted funds (funds which carry no restriction on use, or specific designation, or are invested in tangible fixed assets) held as reserves should be a minimum of 3 months of expenditure. This would allow the charity to continue current activities at all sites in the event of a significant drop in income. At year-end, the charities' unrestricted funds stand at £58,046, this is an improvement on the previous year but still below the agreed level and therefore trustees will implement a financial strategy to build these funds through raising surplus over the next three years.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Responsibilities of the Trustees

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Each of the persons who is a trustee at the date of approval of this report confirms that:

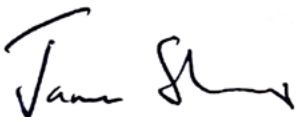
- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

After the year end a resolution proposing that Lamont Pridmore are reappointed as auditor of the company in accordance with section 487 of the Companies Act 2006 was passed.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by order of the members of the board of Trustees on 16th December 2024 and signed on their behalf by:



Mr J Sharp (Chair)

9 Independent Auditor's Report

GROWING WELL LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GROWING WELL LIMITED

YEAR ENDED 30th JUNE 2024

Opinion

We have audited the financial statements of Growing Well Limited (the 'charity') for the year ended 30th June 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit in respect of fraud are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are: 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) - (Charities SORP (FRS 102)), FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Companies Act 2006.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- We examined supporting documents for all material balances, transactions and disclosures.
- We applied analytical procedures to identify any unusual or unexpected relationships.
- We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

9 Independent Auditor's Report (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Lamont BSc FCA *(Senior Statutory Auditor)*

For and on behalf of:

Lamont Pridmore
Chartered accountants & statutory auditor
136 Highgate
Kendal
Cumbria LA9 4HW

Date: 16th December, 2024

10 Statement of Financial Activities

(Incorporating Income and Expenditure Account)
For The Year Ended 30 June 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Fixed asset fund 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:						
Donations and grants	3	**371,649**	**436,183**	**226,393**	**1,034,225**	*735,098*
Charitable activities	4	**86,780**	**-**	**-**	**86,780**	*58,773*
Other trading activities	5	**10,650**	**-**	**-**	**10,650**	*5,430*
Investments	6	**158**	**-**	**-**	**158**	*1,027*
Other	7	**4,908**	**-**	**-**	**4,908**	*-*
Total income		**474,145**	**436,183**	**226,393**	**1,136,721**	*800,328*
Expenditure on:						
Raising funds	8	**90,401**	**-**	**-**	**90,401**	*71,824*
Charitable activities	9	**387,011**	**374,162**	**73,702**	**834,875**	*722,267*
Total expenditure		**477,412**	**374,162**	**73,702**	**925,276**	*794,091*
Net (expenditure)/income		**(3,267)**	**62,021**	**152,691**	**211,445**	*6,237*
Transfers between funds	17	**42,230**	**-**	**(42, 230)**	**-**	*-*
Net movement in funds		**38,963**	**62,021**	**110,461**	**211,445**	*6,237*
Reconciliation of funds:						
Total funds brought forward		**19,083**	**65,239**	**217,501**	**301,823**	*295,586*
Net movement in funds		**38,963**	**62,021**	**110,461**	**211,445**	*6,237*
Total funds carried forward		**58,046**	**127,260**	**327,962**	**513,268**	*301,823*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 26 to 40 form part of these financial statements.

11 Balance sheet

for the Year Ended 30th June 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	13		**326,376**		*217,501*
			326,376		*217,501*
Current assets					
Debtors	14	**162,116**		*17,219*	
Cash at bank and in hand		**75,965**		*106,034*	
		238,081		*123,253*	
Creditors: amounts falling due within one year	15	**(51,189)**		*(38,931)*	
Net current assets			**186,892**		*84,322*
			513,268		*301,823*
Net assets excluding pension asset			**513,268**		*301,823*
Charity funds					
Restricted funds:					
Restricted funds	17	**127,260**		*65,239*	
Fixed asset fund	17	**327,962**		*217,501*	
Total restricted funds	17		**455,222**		*282,740*
Unrestricted funds	17		**58,046**		*19,083*
Total funds			**513,268**		*301,823*

The trustees have determined that an audit is required under Section 144 of the Charities Act 2011 in accordance with Section 475 of the Companies Act 2006. As such, these financial statements have been audited by an independent auditor as required by law.

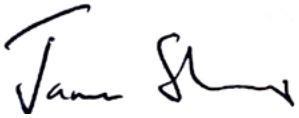
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr J E Sharp

Chair of Trustees



Date: 16th December, 2024

The notes on pages 26 to 40 form part of these financial statements.

12 Statement of Cash Flows

for the Year Ended 30th June 2024

Cash flows from operating activities	Note		2024 £		2023 £
Net cash provided by (used in) operating activities	22		**199,743**		*53,972*
Cash flows from investing activities					
Proceeds from sale of fixed assets		**7,000**		-	
Purchase of fixed assets		**(236,812)**		*(201,175)*	
Net cash provided by (used in) investing activities			**(229,812)**		*(201,175)*
Cash flows from financing activities					
Net cash provided by (used in) financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			**(30,069)**		*(147,203)*
Cash and cash equivalents at beginning of year			**106,034**		*253,237*
Cash and cash equivalents at end of year	23		**75,965**		*106,034*

The notes on pages 26 to 40 form part of these financial statements.

13 Notes to the Financial Statements

1. General information

Growing Well Limited is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006. The address of the registered office is Low Sizergh Farm, Sizergh, Kendal, Cumbria, LA8 8AE.

The charitable company meets the definition of a public benefit entity under FRS 102.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

The Trustees assess annually whether the use of the going concern basis of accounts preparation is appropriate and consider any material uncertainties that exist relating to events and conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The Trustees consider that there are no material uncertainties and so conclude that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continue to adopt the going concern basis of accounting.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Donated Services

As the value of service provided to the charity by volunteers cannot be quantified, they have not been included in these accounts.

2.5 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using both the straight line and the reducing balance method.

Depreciation is provided on the following bases:

Short-term leasehold property	*Straight line over the lease term*
Plant and machinery	*5 years straight line or 25% reducing balance*
Motor vehicles	*25% reducing balance*
Fixtures and fittings	*3 years straight line*
Office equipment	*3 years straight line*

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

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

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant Judgements and Key Sources of Estimation Uncertainty

The most significant judgement made in applying the accounting policies is the determination of whether there are indicators of impairment on the tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the assets.

Tangible fixed assets are depreciated over their useful economic life taking into account their residual values. Actual lives of assets and residual values are assessed annually, in re-assessing asset lives factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal value.

3. Income from donations and grants

	Unrestricted funds 2024 £	Restricted funds 2024 £	Fixed asset fund 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations and legacies	146,919	11,500	-	**158,419**	*106,472*
Grants	224,730	424,683	226,393	**875,806**	*628,626*
Total 2024	371,649	436,183	226,393	**1,034,225**	*735,098*
Total 2023	*283,004*	*297,094*	*155,000*	*735,098*	

Analysis of grant income

	Unrestricted funds 2024 £	Restricted fund 2024 £	Total funds 2024 £	*Total funds 2023 £*
Growing	-	6,000	**6,000**	*22,250*
Volunteer Support	-	397,114	**397,114**	*34,433*
Catering	-	4,200	**4,200**	*4,600*
Business Development	-	7,667	**7,667**	*15,333*
Other grant income	224,730	9,702	**234,432**	*397,010*
Capital Funding	-	226,393	**226,393**	*155,000*
Total 2024	224,730	651,076	**875,806**	*628,626*
Total 2023	*196,440*	*432,186*	*628,626*	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Fees from engagement activities	5,833	**5,833**	*900*
Catering income	-	**-**	*860*
Growing retail - Crop Share	47,314	**47,314**	*46,680*
Growing wholesale	33,633	**33,633**	*10,333*
Total 2024	86,780	**86,780**	*58,773*
Total 2023	*58,773*	*58,773*	

5. Income from other trading activities

Income from non-charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Other trading activity income	7,946	**7,946**	*2,606*
Fundraising Events	2,704	**2,704**	*2,824*
Total 2024	10,650	**10,650**	*5,430*
Total 2023	*5,430*	*5,430*	

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Investment income	158	**158**	*1,027*
Total 2023	*1,027*	*1,027*	

7. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Gain on sales of assets	4,908	**4,908**	-
Total 2023	-	-	

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Restricted fund 2024 £	Total funds 2024 £	*Total funds 2023 £*
Event costs	561	-	**561**	*455*
Other fundraising costs	3,654	-	**3,654**	*2,644*
Wages and salaries	86,186	-	**86,186**	*68,725*
Total 2024	90,401	-	**90,401**	*71,824*
Total 2023	*71,824*	-	*71,824*	

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Charitable operations	460,713	374,162	**834,875**	*722,267*
Total 2023	*450,769*	*271,498*	*722,267*	

Summary by expenditure type

	Staff Costs 2024	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	*Total funds 2023 £*
Charitable operations	527,735	73,702	233,438	**834,875**	*722,267*
Total 2023	*491,503*	*48,038*	*182,726*	*722,267*	

10. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Charitable operations	728,515	106,360	**834,875**	*722,267*
Total 2023	*590,626*	*131,641*	*722,267*	

Analysis of direct costs

	Charitable operations 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	459,102	**459,102**	*395,322*
Depreciation	73,702	**73,702**	*48,038*
Growing costs	47,069	**47,069**	*23,216*
Volunteer support	36,564	**36,564**	*23,290*
Catering	-	**-**	*8,051*
Training and Education	-	**-**	*1,712*
Site costs	29,642	**29,642**	*23,518*
Administraion support costs	54,169	**54,169**	*50,037*
PR and Marketing	20,230	**20,230**	*11,714*
Governance	8,037	**8,037**	*5,728*
Total 2024	728,515	**728,515**	*590,626*
Total 2023	*590,626*	*590,626*	

The governance figure above includes audit fees as detailed below:

	2024 £	*2023 £*
Audit fees	8,000	-

Analysis of support costs

	Charitable donations 2024 £	Total funds 2024 £	*Total funds 2022 £*
Staff costs	68,633	**68,633**	*96,181*
Management and admin costs	12,684	**12,684**	*6,210*
Professional fees	23,080	**23,080**	*28,307*
Bank and finance charges	1,963	**1,963**	*943*
Total 2024	106,360	**106,360**	*131,641*
Total 2023	*131,641*	*131,641*	

The professional fees figure above includes fees paid to the auditor in respect of payroll services as detailed below:

	2024 £	*2023 £*
Payroll service fees	**1,295**	*200*

11. Staff costs

	Total 2024 £	*Total 2023 £*
Wages and salaries	**543,144**	*495,739*
Social security costs	**43,536**	*40,343*
Contribution to defined contribution pension schemes	**27,241**	*24,146*
	613,921	*560,228*

During the year redundancy payments of £2,894 were paid (2023 - £NIL).

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023 No.*
Staff	**24**	*20*

The F.T.E. of persons employed by the Charity during the year was as follows:

	2024 No.	*2023 No.*
Staff	**17**	*16*

No employee received remuneration amounting to more than £60,000 in either year.

During the year remuneration paid to key management personnel amounted to £58,927 (2023: £58,900).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30th June 2024, no Trustee expenses have been incurred (2023 - £NIL).

13. Tangible fixed assets

	Short term leasehold property £	Plant and machinery £	Office equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation						
At 1 July 2023	**87,763**	**418,044**	**19,943**	**36,321**	**31,745**	**593,816**
Additions	**56,377**	**145,179**	**6,235**	**8,621**	**20,400**	**236,812**
Disposals	**-**	**(13,466)**	**-**	**-**	**-**	**(13,466)**
VAT Reclaimed	**(7,479)**	**(37,376)**	**(2,515)**	**(1,475)**	**(3,298)**	**(52,143)**
At 30 June 2024	**136,661**	**512,381**	**23,663**	**43,467**	**48,847**	**765,019**
Depreciation						
At 1 July 2023	**74,070**	**253,914**	**10,065**	**24,873**	**13,393**	**376,315**
Charge for the year	**7,843**	**48,768**	**5,107**	**6,121**	**5,863**	**73,702**
On disposals	**-**	**(11,374)**	**-**	**-**	**-**	**(11,374)**
At 30 June 2024	**81,913**	**291,308**	**15,172**	**30,994**	**19,256**	**438,642**
Net book value						
At 30 June 2024	**54,748**	**221,073**	**8,491**	**12,473**	**29,591**	**326,376**
At 30 June 2023	*13,693*	*164,130*	*9,878*	*11,448*	*18,352*	*217,501*

VAT Reclaim on Capital Items

During the financial year, the organisation reclaimed VAT amounting to £52,143 on capital purchases made in prior years. This reclaim was in accordance with HMRC guidelines, allowing VAT on eligible capital items to be reclaimed within four years of purchase.

14. Debtors

	2024 £	*2023 £*
Due within one year		
Trade debtors	**26,101**	*14,914*
Prepayments and accrued income	**83,325**	*2,305*
VAT Reclaimable	**52,690**	-
	162,116	*17,219*

15. Creditors: Amounts falling due within one year

	2024 £	*2023* *£*
Due within one year		
Trade creditors	**18,584**	*12,280*
Other taxation and social security	**13,250**	*13,330*
Other creditors	**3,343**	*2,990*
Accruals	**16,012**	*10,331*
	51,189	*38,931*

16. Financial instruments

Financial assets	2024 £	*2023* *£*
Financial assets measured at fair value through income and expenditure.	**75,965**	*106,034*

Financial assets measured at fair value through income and expenditure comprise cash at bank.

17. Statement of funds

Current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted Funds					
Designated Funds	-	-	-	-	-
General Funds	19,083	**474,145**	**(477,412)**	**42,230**	**58,046**
Total Unrestricted Funds	19,083	**474,145**	**(477,412)**	**42,230**	**58,046**
Restricted Funds					
Sizergh - General Charitable Activities	10,000	**34,800**	**(43,800)**	-	**1,000**
Sizergh - Catering	-	**4,200**	**(2,228)**	-	**1,972**
Sizergh - Horticulture	500	**2,000**	**(2,500)**	-	-
Sir John Fisher - Sizergh Furness Days	3,333	-	**(3,333)**	-	-
Roselands Trust - Sizergh Rent	180	**7,320**	**(7,140)**	-	**360**
Tebay - General Charitable Activities	15,308	**51,750**	**(67,058)**	-	-
Cumbria CVS - Tebay Carlisle Days	5,585	**15,990**	**(21,575)**	-	-
Tebay - Horticulture	-	**4,000**	**(4,000)**	-	-
Egremont - General Charitable Activities	25,000	**308,456**	**(209,528)**	-	**123,928**
Churchill Fellowship - Group Development	5,333	**7,667**	**(13,000)**	-	-
Total	65,239	**436,183**	**(374,162)**	-	**127,260**
Restricted Fixed Asset Fund					
Fixed Asset Fund	217,501	-	**(73,702)**	**182,577**	**325,030**
Sizergh Capital Grants	-	**2,675**	-	**(2,675)**	-
Tebay Capital Grants	-	**7,116**	-	**(5,685)**	**1,431**
Egremont Capital Grants	-	**216,602**	-	**(216,447)**	**155**
	217,501	**226,393**	**(73,702)**	**(42,230)**	**327,962**
Total Restricted Funds	282,740	**662,576**	**(447,864)**	**(42,230)**	**455,222**
Total of Funds	301,823	**1,136,721**	**(925,276)**	-	**513,268**

17. Statement of funds
Current year

Designated Funds

No funds were designated by Trustees from unrestricted reserves during the year.

Restricted Funds

Restricted to Sizergh Site Activities

Grants brought forward from:

Sir John Fisher Foundation - Sizergh Recovery Through Activity (RTA) programme

Kendal Town Council - Sizergh horticulture

Sir John Fisher Foundation - RTA programme Furness days

The Roselands Trust - Sizergh rent

Grants received during the year for:

Sizergh charitable activities including RTA programmes from Anonymous donations, The Big Onion, Cumbria Community Foundation, The Van Neste Foundation, Sir John Fisher Foundation, The Harold and Alice Bridges Charity, Lake District Estates, 3R Foundation.

Sizergh catering from The Fat Face Foundation

Sizergh horticulture from The Hedley Foundation

Sizergh rent from The Roselands Trust

Restricted to Tebay Site Activities

Grants brought forward from:

The National Lottery Community Fund, Westmorland Ltd, Enterprise Development Fund - Tebay charitable activities

Cumbria CVS (Carlisle RTA days)

Grants received during the year for:

Tebay charitable activities including RTA programmes from The National Lottery Community Fund, Westmorland Family Fund, Cumbria Community Foundation, Penrith Town Council.

Tebay Carlisle days from Cumbria CVS

Tebay horticulture from The D'Oyly Carte Charitable Trust

Restricted to Egremont Site Activities

Grants brought forward from:

Postcode Neighbourhood Trust

Grants received during the year for:

Egremont charitable activities including RTA programmes from The National Lottery Community Fund, Copeland Community Fund, Nuclear Decommissioning Authority, Heritage Lottery Fund (Heritage Growing Project), The Robert McAlpine Foundation, The Henry Smith Charity.

Restricted to Central Support Activities

Churchill Fellowship - group development grants brought forward and received during the year.

Restricted Fixed Asset

Grants received during the year from:

Sizergh capital grant from The Percy Bilton Charity.

Tebay capital grants from The Rank Foundation, The Irving Memorial Trust, The Screwfix Foundation, Douglas Arter Foundation.

Egremont capital grants from The Dowager Countess Eleanor Peel Trust, Copeland Community Fund, Nuclear Decommissioning Authority, Cumberland Council, Cumbria Community Foundation (UK SPF).

Transfers between funds

During the year there was also a transfer from restricted to unrestricted Fixed Asset Fund representing the balance of capital expenditure not funded by grants and VAT reclaimed on previous years assets.

The Fixed Asset Fund continues to reflect the Net Book Value of the assets held by the Charity, plus any capital grants received in the year unspent at the year end, as agreed by the Trustees.

17. Statement of funds

Prior year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Unrestricted Funds					
Designated Funds					
Sizergh site dilapidations	25,000	-	-	(25,000)	-
Total 2023	25,000	-	-	(25,000)	-
General Funds					
General Funds - all funds	131,541	348,234	(474,555)	13,863	19,083
Total Unrestricted Funds	156,541	348,234	(474,555)	(11,137)	19,083
Restricted Funds					
Anonymous Charitable Trust	3,333	-	(3,333)	-	-
CCF - Westmorland Family Trust	940	-	(940)	-	-
Sir John Fisher Foundation	15,000	15,000	(16,667)	-	13,333
Enterprise Development Fund	(283)	18,750	(16,560)	-	1,907
Postcode Neighbourhood Trust	-	25,000	-	-	25,000
Combined Funds <£2k	3,935	-	(3,935)	-	-
The National Lottery Community Fund	-	110,000	(110,000)	-	-
Churchill Fellowship	-	15,333	(10,000)	-	5,333
The Roselands Trust	-	7,320	(7,140)	-	180
Recovery Through Activity - Sizergh	14,218	32,250	(46,468)	-	-
Recovery Through Activity - Sizergh Furness Days	2,500	2,353	(4,853)	-	-
Recovery Through Activity - Tebay	-	25,250	(21,500)	-	3,750
Recovery Through Activity - Tebay Carlisle Days	-	27,080	(21,495)	-	5,585
Horticulture - Sizergh	-	3,500	(3,000)	-	500
Catering & Utilities - Sizergh	-	4,600	(4,600)	-	-
Westmorland - Tebay Schools	-	10,158	(507)	-	9,651
Cumbria Community Fund (CCF)	-	500	(500)	-	-
	39,643	297,094	(271,498)	-	65,239
Restricted Fixed Asset Fund					
Fixed Asset Fund	64,364	-	(48,038)	201,175	217,501
Anonymous	15,392	-	(15,392)	-	-
SLLC	4,646	-	-	(4,646)	-
Mazars Charitable Trust	15,000	-	-	(15,000)	-
Westmorland Ltd -Tebay Capital Grant	-	150,000	-	(150,000)	-
Horticulture Capital Grants	-	5,000	-	(5,000)	-
	99,402	155,000	(48,038)	11,137	217,501
Total Restricted Funds	139,045	452,094	(319,536)	11,137	282,740
Total of Funds	295,586	800,328	(794,091)	-	301,823

18. Summary of funds

Current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Designated funds	-	-	-	-	-
General funds	**19,083**	**474,145**	**(477,412)**	**42,230**	**58,046**
Restricted funds	**65,239**	**436,183**	**(374,162)**	**-**	**127,260**
Restricted funds - Class II	**217,501**	**226,393**	**(73,702)**	**(42,230)**	**327,962**
	301,823	**1,136,721**	**(925,276)**	**-**	**513,268**

Prior year

	Balance at 1 July 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 30 June 2023 £*
Designated funds	*25,000*	*-*	*-*	*(25,000)*	*-*
General funds	*131,541*	*348,234*	*(474,555)*	*13,863*	*19,083*
Restricted funds	*39,643*	*297,094*	*(271,498)*	*-*	*65,239*
Restricted funds - Class II	*99,402*	*155,000*	*(48,038)*	*11,137*	*217,501*
	295,586	*800,328*	*(794,091)*	*-*	*301,823*

18. Statement of funds
Prior year

Designated Funds

Sizergh site dilapidations - to cover anticipated investment needed to the temporary structures on the existing site. Trustees agreed to transfer this fund to unrestricted reserves during the year.

Restricted Funds

Grants brought forward from:

CCF - Westmorland Family Community fund – grant for a feasibility study looking at potential site replication.

Grants received during the year for:

The National Lottery Community Fund - Tebay site 2022-24

Enterprise Development Fund - therapeutic grower, Tebay

Postcode Neighbourhood Trust - towards revenue costs of planned site at Egremont

Churchill Fellowship - group development

The Roselands Trust - rent, Sizergh

Westmorland Ltd - working with local schools, Tebay

Cumbria Community Fund (CCF) - minibus running costs, Sizergh

Grants towards Sizergh horticulture costs were received from The Hobson Charity and Kendal Town Council.

Grants towards Sizergh catering and utilities costs were received from Tesco Community Grants, Asda Foundation, Cumbria County Council.

Recovery Through Activity Programme - Sizergh

Grants brought forward from:

Frieda Scott Trust, Sir John Fisher Foundation, Newby Trust, Finn Family Fund, The February Foundation, Anonymous Charitable Trust.

Grants received during the year from:

Sir John Fisher Foundation, Newby Trust, The Noble Charitable Trust, Evan Cornish Foundation, The Fitton Trust, The Southall Trust and The Nineveh Charitable Trust.

Grants specific to delivery of the Furness day of the Recovery Through Activity programme were received from Sir John Fisher Foundation, Cumbria Community Foundation, Lake District Foundation, Bryan Lancaster Trust and The Leigh Trust.

Recovery Through Activity Programme - Tebay

Grants received during the year from CCF - Westmorland Family Community Fund, CRH Charitable Trust, David Family Foundation, CCF - North Cumbria NHS Green Social Prescribing Fund.

Grant funding specific to delivery of the Carlisle day of the Recovery Through Activity programme was received from Cumbria CVS.

Restricted Fixed Asset Funds

Grants brought forward from:

Cumbria County Council - South Lakeland Local Committee, Anonymous funder – capital funding towards site and horticultural equipment.

Mazars Charitable Trust – capital funding for a double span polytunnel.

Grants received during the year from:

Westmorland Ltd - Tebay set up capital grant

Horticulture Capital Grants from Kendal Town Council, The Harold and Alice Bridges Charity and Sylvia Waddilove Foundation.

Transfers between funds

During the year there was also a transfer from unrestricted to restricted Fixed Asset Fund representing the element of capital expenditure not funded by grants and met from reserves.

The Fixed Asset Fund continues to reflect the Net Book Value of all assets held by the Charity, as agreed by the Trustees.

19. Analysis of net assets between funds

Current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Restricted fixed assets 2024 £	Total funds 2024 £
Tangible fixed assets	-	-	326,376	**326,376**
Current assets	109,235	127,260	1,586	**238,081**
Creditors due within one year	(51,189)	-	-	**(51,189)**
Total	**58,046**	**127,260**	**327,962**	**513,268**

Prior year

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*	*Total funds 2023 £*
Tangible fixed assets	-	-	*217,501*	*217,501*
Current assets	*58,014*	*65,239*	-	*123,253*
Creditors due within one year	*(38,931)*	-	-	*(38,931)*
Total	*19,083*	*65,239*	*217,501*	*301,823*

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to 27,240 (2023 - £24,146). At the year end date £3,341 (2023 - £2,990) was payable to the fund and is included in creditors.

21. Operating lease commitments

At 30 June 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	*2023 £*
Not later than 1 year	**6,504**	*7,320*
Later than 1 year and not later than 5 years	**8,634**	*3,050*
Total	**15,138**	10,370

At the year end date the balance outstanding on leases related to the charity's land lease at Low Sizergh, Kendal which has been agreed for a period of 5 years to 30 November 2024 and printer rental at two sites with a 5 year lease agreement until March 2027.

On 3 August 2022 the charity entered into a lease with Westmorland Limited relating to land at Tebay Services. The term of the lease is 6 years and will be at a peppercorn rent per annum (if demanded).

On 2 August 2023 the charity entered into a new lease with Cumberland Council relating to property at Beck Green Nurseries, Egremont. The term of the lease is 25 years and will be at a peppercorn rent per annum (if demanded).

22. Reconciliation of net income/expenditure to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) before capital grants	**(14,948)**	*(148,763)*
Adjustments for:		
Depreciation	**73,702**	*48,038*
(Surplus)/deficit on sale of assets	**(4,908)**	*-*
VAT reclaimed on previous years' asset purchases	**52,143**	*-*
(Increase)/decrease in debtors	**(144,897)**	*(7,855)*
Increase/(decrease) in creditors	**12,258**	*7,552*
Capital grants received	**226,393**	*155,000*
Net cash provided by (used in) operating activities	**199,743**	*53,972*

23. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	**1,339**	*1,173*
Cash at bank	**71,490**	*101,725*
Short-term deposits	**3,136**	*3,136*
Total cash and cash equivalents	**75,965**	*106,034*

24. Related Party Transactions

There were no related party transactions in the year.

Growing Well
Low Sizergh Farm, Kendal, Cumbria LA8 8AE

www.growingwell.co.uk

Growing Well Ltd is a Registered Charity in England and Wales, No. 1182018

GROWING WELL LIMITED

England & Wales - Charity number 1182018

Accounts

Report of Trustees and Annual Accounts
July 2022 – June 2023

Growing Well Ltd is a Registered Charity in England and Wales, No. 1182018

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Our first successful replication – the opening of Growing Well at Tebay Services

With generous support from The Westmorland Family and The National Lottery, we opened Growing Well at Tebay Services on time and on budget in January 2023.

The site will support a minimum of 100 beneficiaries per year from the Eden and Carlisle areas of Cumbria, as well as generating crop sales of £50,000 to support our work.

All our produce will be sold to The Westmorland Family and will feature prominently in Tebay Services Farmshops and Kitchens, Westmorland Hotel, Rheged and Junction 38.

TEBAY SERVICES
FARMSHOP & KITCHEN

COMMUNITY FUND

1 Executive Summary

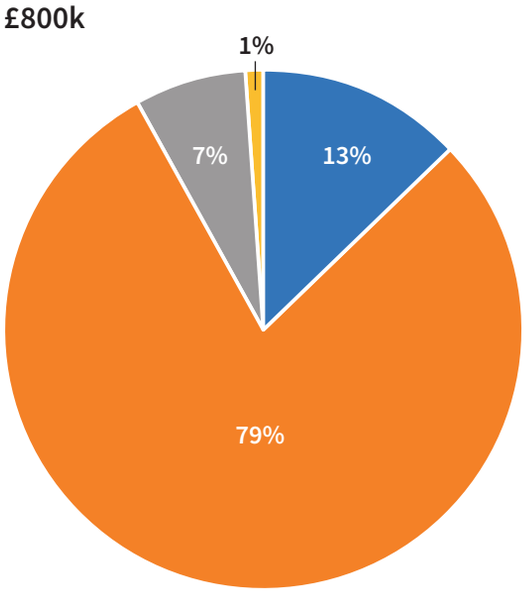
Financials

- Income increase due to funding for new Tebay site and group development
- Expenditure increased to set up and staff new site and central support team
- Net surplus of income over expenditure v 2022
- Reserves used to fund capital and revenue expenditure gap
- Designated fund re-allocated to unrestricted reserves
- Unrestricted reserves decreased to £19k

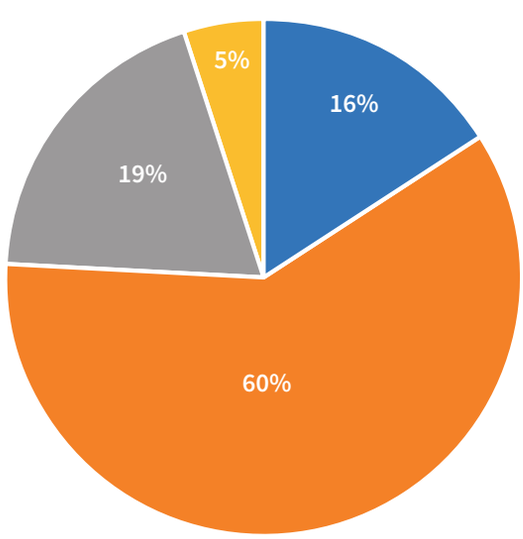
	2023 £K	2022 £K	Change £K
Income	800	384	416
Expenditure	794	460	334
Net Surplus/(Deficit)	**6**	**-76**	**82**
Reserves	19	132	-113
Designated Funds	0	25	-25
Unrestricted Funds	**19**	**157**	**-138**
Staff	20	13	7
Staff (FTE)	16	10	6

Income Stream Analysis

2023 £800k



2022 £384k



Donations Grants Charitable Activities Other Trading Activities Investments

Our Impact

Kendal:

- 196 therapeutic days delivered
- 1,202 attendances
- 296 individuals supported
- 71% average attendance

Tebay (opened January 2023):

- 72 therapeutic days delivered
- 532 attendances
- 84 individuals supported
- 75% average attendance

Quotes from our Volunteers:

"Growing Well works, helps people when they don't really know what to do. It's about mental health, but by doing hands-on work you get the chance to feel useful and have a safe space to come without judgement".

"It's had a huge impact in such a short space of time. I feel capable now and less scared to go about my daily life. I am now going back to work".

"Happy, valued, welcome, safe, like I matter, like people have time for me, I feel connected to people".

"(When I'm at Growing Well) I feel like I'm enough. Calm and content".

"(What's most useful to my mental health is) being around other people in a setting that is productive and lets me feel useful and part of something with purpose, but still understands and makes room for mental health difficulties instead of making people feel inadequate".

"Less despair, more energy, happier, more hopeful that maybe I'm not as bad at being around other people as I've thought. I'm more hopeful about life in general on my day at Growing Well and often the day or so after too".

"It has given me confidence to get a new job, given me tools to manage day to day problems, shown me I really like being outside and hands-on work, so much so that I have my own allotment now".

In financial year 2022-23

97% of beneficiaries say that coming to Growing Well has a **positive effect on their mental health**

70% of beneficiaries demonstrated a **significant positive change in wellbeing**

(Warwick & Edinburgh Mental Wellbeing Survey)

93% say that coming to Growing Well is **teaching them skills they need to maintain better mental health**

100% of beneficiaries say they **feel valued and listened to while at Growing Well**

Our Future

Having grown back and grown better in 2021-22, this year we have fully embraced our third strategy objective: to grow bigger.

Not only have we opened our second Growing Well site at Tebay Services on time and on budget, we've also added cohort programmes to our core service at both sites to support people seeking asylum.

In Q4 of our financial year, we received confirmation that our third site in Egremont, West Cumbria, has been approved for development and the community asset transfer of a 25-year lease on the site was signed by Cumberland Council.

Our work in replication has presented huge challenge and huge opportunity, in equal measure. The financial year ahead will focus on achieving further growth, with the opening of our Egremont site in early 2024, but also stability.

Once Growing Well Egremont is open, it is our aim to put our three sites and our organisation as a whole through a robust, three-year consolidation period, the outcome of which will be:

- A compelling, tried and tested service delivery model implemented across three different communities, with compelling evidence of impact.
- A sustainable business model with strong local investment and a healthy fundraising mix at each site.
- Rebuilding our financial reserves, which have been depleted through our replication development period.
- Replicate inclusive and accountable governance structures across all our sites.
- A clear and compelling service proposition understood by a wider (national) audience.

In its almost 19 years of being, Growing Well has constantly transformed to meet the changing needs of its communities, but never has the organisation transformed at this rate or on this scale.

We are ready to make this transformation, whilst continuing to provide our beneficiaries with the stability and consistency they need.

Image: existing greenhouses at the Beck Green Nurseries site in Egremont, September 2023

Our Supporters

"Growing Well is a wonderful organisation and one of the most effective mental health charities I've ever come across. I know that the incredible work they do to support people's mental health is greatly valued by people across Cumbria."

Tim Farron MP

"Our new partnership with Growing Well in 2023 is both exciting and vital for our local community. Both organisations are passionate about people and produce, and extremely proud of the unique supply chain we have created together at our Tebay Services Northbound site."

Nabil Subuh, CEO, Westmorland Limited

"Over the last two years I have been working with the Growing Well team to get the old Beck Green parks depot (Egremont) back up and running as a functional productive horticulture establishment. It was at no surprise that there was and still is full support within Copeland Council and now Cumberland Council present to make this happen. We are so pleased that we have a reputable charity such as Growing Well to take charge of the site and provide West Cumbria with a horticulture intervention base for mental health support. We are looking forward to seeing the produce from the site and service provision in many years to come in the heart of Egremont."

Emanuel Flecken CHort MHort PTI
Parks, Open Spaces and Bereavement Manager Place, Sustainable Growth and Transport / Cumberland Council

"It has been a pleasure to work with Growing Well to help them define their unique approach and to communicate why their offer is so effective. This has enabled them to scale up services locally in order to support more people across Cumbria with mental ill-health, and also to share their learning, to bring more structure and robustness to the green care sector nationally".

Dr Rachel Bragg OBE
Consultant and advocate for Nature connection, Green Care & care farming; Visiting Fellow, SRES, University of Essex

"The benefits of physical activity and fresh air to mental health are huge and this supportive environment with experts on hand is a valued resource to the community."

Karen Hirst, MD, Maple Grove Developments
- Growing Well is Maple Grove's Charity of the Year

"It has been so good to see the connections developing between Growing Well and the National Trust teams at Sizergh. We are so vicariously proud of the work that Growing Well does to support the local community and are keen to support the operation in any way that we can. We have been pleased to host Growing Well staff in our meeting spaces, providing clothing and equipment for volunteers, materials for the operations, hosting tours for the asylum seeker volunteers, and a pub quiz team for the recent fundraiser. We are keen to develop a pathway for volunteers from Growing Well who have finished their year placement and can offer a range of opportunities across Sizergh and Cumbria, either volunteering or employment opportunities. Keep up the amazing work Mary and the team we are so proud of you."

Dan Taylor, General Manager, National Trust South & East Cumbria and Morecambe Bay

"It's a privilege to be in a position where we can help [Growing Well] in this way"

Anonymous donor

"Growing Well is a great referral partner allowing us to promote recovery and gain support for individuals who are experiencing moderate to severe mental health. The benefits of Growing Well's alternative approach in a community setting, providing activity as an alternative or alongside other therapies for those requiring on-going support, is very valuable."

Clare Benson, Deputy Director of Nursing, The Bay, Lancashire and South Cumbria NHS Foundation Trust

"You are making excellent progress and it is exciting to hear that you now have three sites on which to replicate and evaluate your new service delivery model."

Sara Buchanan, Co-Director of Programmes, The Churchill Fellowship

Our Funders

Major funders (£25,000 or more)
The National Lottery Community Fund
Lloyds Bank Foundation
The Mary Kinross Charitable Trust
Eric Wright Charitable Trust
Postcode Neighbourhood Trust
Westmorland Limited

Large grants (£5,000 or more)
SIB Enterprise Development Fund
Sir John Fisher Foundation
Frieda Scott Charitable Trust
The Westmorland Family Fund
NHS Green Social Prescribing Fund
CRH Charitable Trust
The Roselands Trust
The Hadfield Trust
David Family Foundation
The Winston Churchill Memorial Trust
Louis Nicholas Residuary Charitable Trust
The Noble Charitable Trust
Evan Cornish Foundation
The Newby Trust

Grants - £1,000 to £5,000
The Misses Barrie Charitable Trust
The Harold and Alice Bridges Charity
Lupton Tower Trust
The Southall Trust
John Ashlin Culforth Charitable Trust
The Stafford Trust
The Fort Foundation
Finn Family Fund
Sylvia Waddilove Foundation
The Ninevah Charitable Trust
The Leigh Trust
The Hobson Charity
The William Dean Countryside and Education Trust
Anton Jurgens Charitable Trust
NISA/ MADL Charity
Tesco Community Grants
Cumbria County Council
Asda Foundation

Small grants or community organisation donations up to £1,000
Kendal Town Council
High Sheriff of Cumbria
CCF Staff 10th Anniversary Fund
Proven Family Trust
Marsh Charitable Trust
Bryan Lancaster Trust
The Fitton Trust
N Smith Charitable Settlement
Grange Fell Golf Club
Lakeland Horticultural Society
Co-op Local Community Fund
Blue Mind Men Swim
Alpkit Foundation
Kirkby Lonsdale WI
Egton-cum-Newland WI
Lake District Sheepdog Trials
Kendal Bridge Club
Sedbergh Young Farmers
Greening Levens
Growing Singing
Hoad Hill Harriers
Sedbergh Ladies NFU Group
Asby Mothers Union
IN Group
Askham & Helton Garden Club
Sockbridge & Tirrel Community Group
Gardeners of Eden
Penrith Lions Club
Rotary Club of Ambleside
Westmorland Horticultural Society

Corporate Supporters
We are grateful for the continued support for our work from the management and staff of the following business supporters:
Low Sizergh Barn
Low Sizergh Farm
Thomson Hayton Winkley
Hawkshead Relish
John Jordan Ltd
Electricity Northwest
David Kneale Financial Management
From the Fields (Kendal Calling)
Lakeland Ltd
The Floralistas
The Factory Tap
Gan Yam Brewery
Paintwell
Chester Race Company
Our Leadership Agenda
Maple Grove Developments

2 Trustees, officers and professional advisers

Reference and administrative details of the charity, its trustees and advisers for the year ended 30 June, 2023

Registered Charity Name:	Growing Well Limited
Registered Charity Number:	1182018
Company Registration Number:	11446092
Registered Office:	Growing Well Limited Low Sizergh Barn, Sizergh, Kendal, Cumbria LA8 8AE
The Trustees: (during the period 2022-2023)	Mr J Sharp (Chair) Dr M F Cheesbrough (Retiring Chair) Mr S Wren (Finance Trustee) Mr S Brock Dr T Watson (Therapeutic Trustee) Ms S Rostás (Retired October 2022) Mrs F Weir (Retired March 2023)
Company Secretary:	Mrs M I Smith
Chief Executive Officer:	Mrs M I Smith
Accountants:	Lamont Pridmore (South Cumbria) Limited 136 Highgate, Kendal, Cumbria LA9 4HW
Bankers:	Cooperative Bank PLC PO Box 200, Delf House, Southway, Skelmersdale WN8 6GH

3 Message from the Chair

I am delighted to report that the last twelve months have seen Growing Well continue to deliver on its core post pandemic aims of Growing Back, Growing Better and Growing Bigger.

I would firstly like to thank my predecessor, Dr Marion Cheesbrough, who stepped down as Chair at the last AGM, after 3 years in the role. During her time as a trustee, she oversaw the transformation of the charity and the service we offer.

Fiona Weir also stepped down as Treasurer. Fiona joined Growing Well in 2014 and guided the finances of the charity assiduously during her time with us. We are indebted to both Marion and Fiona for their devotion and expertise.

Marion will be stepping off the Board at this year's AGM. She will be greatly missed by us all. Her role as lead therapeutic trustee will be assumed by Tessa Watson, who joined the board in 2022.

Fiona's role as Finance Trustee has been assumed by Stewart Wren. He has supported our new Financial Controller, Catriona James, over the year. Cat has further strengthened the controls and planning of the charity.

The last twelve months have been as exciting as they have been challenging. We have taken the first step in delivering our plan to grow bigger. In January we opened our second site, at Tebay Services.

This was made possible thanks to the very generous support of The Westmorland Family, who have been friends to the charity for many years, and the National Lottery.

The opening ceremony was testament not only to the wonderful work Growing Well does, but also to the support it enjoys from such a huge number of people in the communities it serves.

We have also made progress towards the opening of our third site, in Egremont in West Cumbria, which we expect will be open in early 2024. This has been made possible by the support of Copeland Community Fund, the Nuclear Decommissioning Authority and the National Lottery.

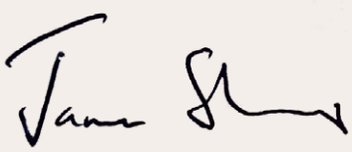
It was very pleasing to see in the June survey of our beneficiaries that all respondents tell us that coming to Growing Well improves their mental health. 97% of core volunteers report positive impact on their mental health (exceeding our target of 90%).

We also now have a year of "clean" evidence of impact data post COVID that demonstrates that the majority of individuals' wellbeing improves whilst with us (Warwick and Edinburgh Mental Wellbeing Survey).

The delays in securing the funding for our third site have impacted our finances this year, particularly given the expenses we have incurred ahead of opening the new sites. We have developed a three year plan which will see the charity onto a more sustainable financial footing.

With Egremont open, our focus in the short to medium term will be build the volunteer base at each site, refine our therapeutic and business model and gather very detailed evidence of the impact of what we do. This will stand us in good stead to proceed to the next stage of growth thereafter.

I would lastly like to thank all of our staff who have worked so hard in the past twelve months, led by Mary. I look forward to the next twelve months and to the extension of our services into a new community.



Jim Sharp
Chair of Trustees

4 Our Purpose, Aims and Objectives

PURPOSE

Our charity's purposes, as set out in the company's memorandum and articles of association, are to:

- Relieve the needs of people with disabilities and/or suffering from mental ill health, for public benefit, by providing:
  - Supported employment and training
  - Education and training in horticultural knowledge and related subjects
- Support to enable beneficiaries (core volunteers) to manage their mental health and reduce their reliance on health services.

STRATEGIC AIMS & OBJECTIVES

We review our aims, objectives and activities each year. This review looks at the success of each key activity and the benefits they have brought to those people taking part. The review helps us ensure we remain focussed on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Charity and the activities reported on in this annual report to achieve those aims meet all requirements.

5 Future Plans

Our three-year plan is to deliver proven and replicable therapeutic and business models (2023-26).

Once Growing Well Egremont is open and working with beneficiaries, the organisation will prioritise financial stabilisation and will enter a consolidation period to ratify our model further.

This will include:

MODEL

The development and publishing of a service delivery framework, outlining our intervention, the training and governance required to deliver it and standard operating procedures, including our ways of measuring evidence of impact.

We aim to provide our service to over 1,000 beneficiaries during the next three financial years. We aim for 700 (70%) to leave with a meaningful positive mental health improvement.

IMPACT

Three years' evidence of impact data across three sites, extrapolated and reviewed internally and externally, through academic peer review.

INCOME

Strategic focus on broadening key areas of our income generation approach, to include:

- Decentralising a proportion of our fundraising efforts to site level and securing guaranteed, annual, local "partner" income for each site from individuals, businesses and community fundraising initiatives
- Achieving statutory funding through commissioning or contracting, to support our work
- Development and sale of consultancy/skilled services

GOVERNANCE

The updating of robust, clear, inclusive and accountable governance structures at Growing Well, with a trauma informed approach (as underpinned by an accredited, silver level external Quality Mark[1]).

[1] https://onesmallthing.org.uk/quality-mark

POSITIONING

A refined narrative, which offers a clear and compelling service proposition that can be understood by, and enthuse, a national audience.

This consolidation period cannot be rushed, particularly in relation to gathering compelling evidence of impact.

Once we have achieved a published, therapeutic model, built up our financial reserves and achieved a sustainable business model to underpin our work, we will begin work on creating a blueprint for further roll out of Growing Well services and sites.

6 Our Activities, Performance & Achievements

This section details our activities and achievements during the period to June 2023, with specific reference to the strategic aims outlined in our previous report.

Growth in numbers of our beneficiaries

Following a fundamental change to our operating criteria and implementing a (soft) time cap on beneficiary attendance of one year, our last Kendal beneficiaries from the "no time cap" era were safely and successfully transitioned away from the service in October 2022.

We had anticipated and planned for a drop in beneficiary numbers at Kendal when this long-standing cohort of people moved on.

In response, a targeted programme of outreach and engagement was undertaken to drive referrals to Growing Well across all referral networks. As a result, we have seen the highest annual rate of referrals (170) in Growing Well's history during this year.

At the time of reporting, our weekly volunteer numbers at Kendal stand at 41, with an additional cohort of up to 15 people seeking asylum attending on one day per week.

Our Friday community day also welcomes up to 12 people each week, for "general population health" activities on our field.

The throughput of individuals accessing the service means the demand for continued outreach with referrers is high but we can see the benefits of this move therapeutically and the efforts made to enable this more progressive approach mean that we can help many more individuals each year.

Our Tebay site opened on 16th January 2023 to support the Eden and Carlisle communities. In addition to core service delivery, the site has also supported 81 people seeking asylum to access mental health and wellbeing support. This project was funded by the NHS and brokered by the Cumbria Council for Voluntary Service.

As well as investing in referral outreach and mapping across North Lancashire, South Lakes, Eden and Carlisle, we made several improvements to our service marketing, including a website update, the digitising of our referrals process, print marketing for referral and self-referrals, posters and attendance/ membership at key, regional, statutory and third sector events and networks.

Our two minibuses now reach Lancaster, Morecambe, Carnforth, Milnthorpe, Barrow-in-Furness, Dalton-in-Furness, Grange-over-Sands, Ambleside, Windermere, Kendal, Carlisle, Penrith, Shap, Appleby and Kirkby Stephen.

With rural isolation a significant barrier to service access in our area, this is a vital lifeline to many of our beneficiaries.

The geographical impact of our wider outreach (and transport network) and the opening of our second site, is that two new Cumbrian districts and a Lancashire district have been able to access our service within the financial year.

This means more people helped and quicker travel times to reach help, for those coming to Growing Well.

Growth of evidence of impact aims and outcomes

One of our aims during the last year was to evidence, through robust systems, the positive mental health change coming to Growing Well can make.

We aimed to evidence that > 70% of beneficiaries on leaving Growing Well (after a minimum of 12 weeks engagement) would show meaningful positive mental health improvements. Data this year our Kendal site is very positive in terms of evidencing this.

100% of beneficiaries across both sites, when staying in the service for 6 weeks or longer, have been supported to set themselves a mental health goal for their recovery, through our Goals Based Outcomes framework.

Quarterly volunteer surveys collect feedback from volunteers on their experience at Growing Well, and the impact on their mental health.

Based on our two most recent surveys, 97% of core volunteers reported that coming to Growing Well was having a positive effect on their mental health (against a target of 90%), with 93% stating that coming to Growing Well is teaching them skills they need to maintain better mental health.

100% of core volunteers reported they felt valued and listened to while at Growing Well.

During the calendar year 2022, all beneficiaries, when starting at Growing Well, were below the UK average Warwick and Edinburgh Mental Wellbeing Survey (WEMWBS) score, with 60% in the bottom 15 centile of the UK population score, indicative of clinical depression.

Growing Well delivered a significant uplift in mental health after 6 months for more than 70% of our beneficiaries.

Growth of sustainable income

Due to delays in starting development of our third site in Egremont, our financial plan for ambitious growth was severely affected, and the charity has carried the cost of these delays using its reserves.

Our reserves have now diminished but the opportunity and the professional readiness for growth have been invested in considerably and are secured. Our priority is to stabilise finances and push forward with our three year growth strategy.

We have revised our income generation approach to reflect our current situation and have agreed a plan for urgent focus on major grants and trusts fundraising.

Resource is also being invested in making a significant step change in fundraising over the next three years, through essential but slower growing channels. There are plans to develop our work in site-specific non-grant fundraising, including corporate and community engagement.

We will improve our individual, digital and legacy giving fundraising channels and will generate income (and multiply our impact further) by developing a consultancy service to share our horticultural and mental health expertise.

We are pleased to report the successful recruitment of experienced resource to our financial function, and welcome Catriona James (Financial Controller) and Stewart Wren (Finance Trustee) to their new positions.

Image: Mary Smith with project funders and supporters at the third Growing Well site at Beck Green Nurseries, Egremont, September 2023.

From left: Andy Harper, Socio-Economics Manager, Nuclear Decommissioning Authority; Alyson Carney, Community Development Officer, Copeland Community Fund; Emma Moynihan, Fund Manager, Copeland Community Fund; Paul Cambre, Head of Horticulture, Growing Well; Mary Smith, CEO, Growing Well; Emanuel Flecken, Parks, Open Spaces & Bereavement Manager, Place, Sustainable Growth and Transport, Cumberland Council

7 Structure, Governance & Management

a) Constitution

Growing Well Limited is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

b) Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of Articles.

c) Organisational structure and decision-making procedures

The Board of Trustees meets bi-monthly but delegates the daily running to the Chief Executive Officer.

A number of working groups, involving trustees and staff, exist to aid discussion and problem solving in different aspects of the charity's operations, and these continued to operate throughout the pandemic. These groups report back to the main board with any recommendations.

d) Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied the systems and procedures are in place to mitigate exposure to the major risks.

The Trustee board is sensitive to potential risks to which the Charity may be exposed. The principal risks currently identified are:

1. Significant increase in annual income targets unachievable and scaling back of plans/staffing required
2. Delayed opening of Egremont funding – financial risk – not being able to raise operating costs if not operating
3. Sustainable funding model not achieved

8 Financial Review

Results for the year

Over the last 12 months Growing Well has transformed into a multi-site organisation. Having raised the funding to develop a second site at the Westmorland Services, Tebay, which opened January 2023 and securing funding for a third site at Beck Green, Egremont, which will be developed over the following year.

The second site has been possible primarily through funding from our partners at Westmorland Limited and the National Lottery, as well as investment from our own reserves. The second site has enabled income growth during the year of £800,328 against £384,038 the previous year.

Work on the third site in Egremont is due to commence in Autumn 2023. It is anticipated that the majority of the pledged startup funding will be received then, however, the charity has already received £25k funding for the Egremont site from the People's Postcode Trust which is shown in restricted funds carried over at year-end.

Expenditure has also grown to £794,091 against £460,151 (2022). Trustees are mindful of building a strategy for expenditure that promotes cost control whilst protecting the core service and resources required to support beneficiaries throughout their journey with Growing Well.

The strategy of moving from a CIO to a charity in 2018 has enabled Growing Well to access new funding streams and increase its support base.

The charity has developed strong working relationships with funding partners over the period since the change and this continues to provide a basis for resilience moving forward.

We are grateful to all our funders and supporters, without whom it would not be possible to offer the service to our beneficiary volunteers that makes such a difference at a critical point in their lives.

Although the charity seeks to raise funds through its charitable activities, we remain dependant on external funding and donations to allow investment in growth and fund the gap in core costs.

During the past year, the focus has been on building a new support structure of a central team of staff, who can provide administrative and financial oversight of multiple locations.

There has also been a requirement for investment in new infrastructure for the site at Tebay and minor renewals at Sizergh. This has led to a depletion of our reserves during 2022-3 and an increase in funds held as tangible fixed assets.

The focus of trustees and the senior leadership team continues to be on developing new income streams and reducing our reliance on trusts and grant income, where possible.

These diversified income streams allow sites to have greater control over income and expenditure, whilst building long term resilience and replenishing reserves.

Reserves Policy

Trustees have agreed a policy which has set the goal for unrestricted funds (funds which carry no restriction on use, or specific designation, or are invested in tangible fixed assets) held as reserves should be a minimum of 3 months of expenditure.

This would allow the charity to continue current activities at all sites in the event of a significant drop in income.

At year-end, the charities' unrestricted funds stand at £19,083 this is below the agreed level and therefore trustees will implement a financial strategy to build these funds through raising surplus over the next three years.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Responsibilities of the Trustees

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period.

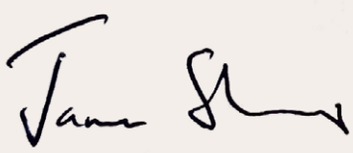
In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on Thursday 28th September 2023, and signed on their behalf by:



Mr J Sharp (Chair)

9 Independent Examiner's Report

I report to the charity Trustees on my examination of the accounts of Growing Well Limited ('the Charity') for the year ended 30 June 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008.

My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed on Thursday 28th September 2023 by:

Karl Burrell

Karl Burrell FCCA

Lamont Pridmore (South Cumbria) Limited

10 Statement of Financial Activities

(Incorporating Income and Expenditure Account)
For The Year Ended 30 June 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Fixed asset fund 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:						
Donations and grants	3	**283,004**	**297,094**	**155,000**	**735,098**	293,050
Charitable activities	4	**58,773**	**-**	**-**	**58,773**	73,914
Other trading activities	5	**5,430**	**-**	**-**	**5,430**	16,940
Investments	6	**1,027**	**-**	**-**	**1,027**	134
Total income		**348,234**	**297,094**	**155,000**	**800,328**	384,038
Expenditure on:						
Raising funds	7	**71,824**	**-**	**-**	**71,824**	39,628
Charitable activities	8	**402,731**	**271,498**	**48,038**	**722,267**	420,523
Total expenditure		**474,555**	**271,498**	**48,038**	**794,091**	460,151
Net (expenditure)/income		**(126,321)**	**25,596**	**106,962**	**6,237**	(76,113)
Transfers between funds	16	**11,137**	**-**	**(11,137)**	**-**	-
Net movement in funds		**(137,458)**	**25,596**	**118,099**	**6,237**	(76,113)
Reconciliation of funds:						
Total funds brought forward		**156,541**	**39,643**	**99,402**	**295,586**	371,699
Net movement in funds		**(137,458)**	**25,596**	**118,099**	**6,237**	(76,113)
Total funds carried forward		**19,083**	**65,239**	**217,501**	**301,823**	295,586

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 34 form part of these financial statements.

11 Balance Sheet

as at 30th June 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	12		**217,501**		64,365
			217,501		64,365
Current assets					
Debtors	13	**17,219**		9,364	
Cash at bank and in hand		**106,034**		253,237	
		123,253		262,601	
Creditors: amounts falling due within one year	14	**(38,931)**		(31,380)	
Net current assets			**84,322**		231,221
			301,823		295,586
Net assets excluding pension asset			**301,823**		295,586
Charity funds					
Restricted funds:					
Restricted funds	16	**65,239**		39,643	
Fixed asset fund	16	**217,501**		99,402	
Total restricted funds	16		**282,740**		139,045
Unrestricted funds	16		**19,083**		156,541
Total funds			**301,823**		295,586

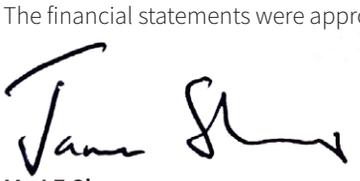
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr J E Sharp

Date: 28th September, 2023

Chair of Trustees

The notes on pages 21 to 34 form part of these financial statements.

12 Notes to the Financial Statements

1. General information

Growing Well Limited is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006. The address of the registered office is Low Sizergh Farm, Sizergh, Kendal, Cumbria, LA8 8AE.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

The Trustees assess annually whether the use if the going concern basis of accounts preparation is appropriate and consider any material uncertainties that exist relating to events and conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The Trustees conclude that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continue to adopt the going concern basis of accounting.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using both the straight line and the reducing balance method.

2. Accounting policies (continued)

Depreciation is provided on the following bases:

Short-term leasehold property	*Straight line over the lease term*
Plant and machinery	*5 years straight line or 25% reducing balance*
Motor vehicles	*25% reducing balance*
Fixtures and fittings	*3 years straight line*
Office equipment	*3 years straight line*

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Fixed asset fund 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and legacies	86,564	19,908	-	**106,472**	61,519
Grants	196,440	277,186	155,000	**628,626**	231,531
Total 2023	283,004	297,094	155,000	**735,098**	293,050
Total 2022	183,239	87,559	22,252	293,050	

Analysis of grant income

	Unrestricted funds 2023 £	Restricted fund 2023 £	Total funds 2023 £	Total funds 2022 £
Growing	-	22,250	**22,250**	16,850
Volunteer Support	-	34,433	**34,433**	71,299
Catering	-	4,600	**4,600**	-
Training	-	-	**-**	2,700
Business Development	-	15,333	**15,333**	-
Repayment of unspent grant	-	-	**-**	(3,290)
Other Grant Income	196,440	200,570	**397,010**	121,720
Capital Funding	-	155,000	**155,000**	22,252
Total 2023	196,440	432,186	**628,626**	231,531
Total 2022	121,720	109,811	231,531	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Training	-	**-**	8,148
Fees from engagement activities	900	**900**	-
Catering income	860	**860**	6,747
Growing retail - cropshare	46,680	**46,680**	46,544
Growing wholesale	10,333	**10,333**	12,475
Total 2023	58,773	**58,773**	73,914
Total 2022	73,914	73,914	

5. Income from other trading activities

Income from non-charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other trading activity income	2,606	**2,606**	364
Fundraising Events	2,824	**2,824**	16,576
Total 2023	5,430	**5,430**	16,940
Total 2022	16,940	16,940	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	1,027	**1,027**	134
Total 2022	134	134	

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Restricted fund 2023 £	Total funds 2023 £	Total funds 2022 £
Event costs	455	-	**455**	1,055
Other fundraising costs	2,644	-	**2,644**	971
Wages and salaries	68,725	-	**68,725**	37,602
Total 2023	71,824	-	71,824	39,628
Total 2022	39,628	-	39,628	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable operations	450,769	271,498	**722,267**	420,523
Total 2022	265,247	155,276	420,523	

Summary by expenditure type

	Staff Costs 2023	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total funds 2022 £
Charitable operations	491,503	48,038	182,726	**722,267**	420,523
Total 2022	290,031	27,437	103,055	420,523	

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable operations	590,626	131,641	**722,267**	420,523
Total 2022	350,524	69,999	420,523	

Analysis of direct costs

	Charitable operations 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	395,322	**395,322**	233,275
Depreciation	48,038	**48,038**	27,437
Growing costs	23,216	**23,216**	19,965
Volunteer support	23,290	**23,290**	13,581
Catering	8,051	**8,051**	5,783
Training and Education	1,712	**1,712**	669
Site costs	23,518	**23,518**	15,435
General support costs	50,037	**50,037**	24,991
PR and Marketing	11,714	**11,714**	1,548
Governance	5,728	**5,728**	7,840
Total 2023	590,626	**590,626**	350,524
Total 2022	350,524	350,524	

Analysis of support costs

	Charitable donations 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	96,181	**96,181**	56,755
Management and admin costs	6,210	**6,210**	299
Professional fees	28,307	**28,307**	12,895
Bank and finance charges	943	**943**	50
Total 2023	131,641	**131,641**	69,999
Total 2022	69,999	69,999	

10. Staff costs

	Total 2023 £	Total 2022 £
Wages and salaries	**495,739**	285,901
Social security costs	**40,343**	26,264
Contribution to defined contribution pension schemes	**24,146**	15,468
	560,228	327,633

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2023 No.
Staff	**20**	13

No employee received remuneration amounting to more than £60,000 in either year.

During the year remuneration paid to key management personnel amounted to £58.9k (2022: £50.8k).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 £NIL).

During the year ended 30 June 2023, no Trustee expenses have been incurred (2022 £NIL).

12. Tangible fixed assets

	Short term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation						
At 1 July 2022	**88,769**	**280,142**	**15,000**	**31,662**	**28,476**	**444,049**
Additions	**6,430**	**154,662**	**16,745**	**11,789**	**11,549**	**201,175**
Disposals	**(7,436)**	**(16,760)**	**-**	**(7,130)**	**(20,082)**	**(51,408)**
At 30 June 2023	**87,763**	**418,044**	**31,745**	**36,321**	**19,943**	**593,816**
Depreciation						
At 1 July 2022	**76,797**	**238,693**	**8,671**	**29,359**	**26,165**	**379,685**
Charge for the year	**4,709**	**31,981**	**4,722**	**2,644**	**3,982**	**48,038**
On disposals	**(7,436)**	**(16,760)**	**-**	**(7,130)**	**(20,082)**	**(51,408)**
At 30 June 2023	**74,070**	**253,914**	**13,393**	**24,873**	**10,065**	**376,315**
Net book value						
At 30 June 2023	**13,693**	**164,130**	**18,352**	**11,448**	**9,878**	**217,501**
At 30 June 2022	11,971	41,450	6,329	2,303	2,312	64,365

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	**14,914**	3,663
Prepayments and accrued income	**2,305**	5,701
	17,219	9,364

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Due within one year		
Trade creditors	**12,280**	1,728
Other taxation and social security	**13,330**	7,100
Other creditors	**2,990**	2,011
Accruals	**10,331**	12,562
Deferred income	**-**	7,979
	38,931	31,380

Deferred income 2022 is in respect of grant receivable in advance, repaid before yearend 2023, before it was recognised as income.

15. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure.	**106,034**	253,237

Financial assets measured at fair value through income and expenditure comprise cash at bank.

16. Statement of funds

Current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Unrestricted Funds					
Designated Funds					
Sizergh site dilapidations	25,000	-	-	25,000	-
Total 2023	25,000	-	-	(25,000)	-
General Funds					
General Funds - all funds	131,541	348,234	(474,555)	13,863	19,083
Total Unrestricted Funds	156,541	348,234	(474,555)	(11,137)	19,083
Restricted Funds					
Anonymous Charitable Trust	3,333	-	(3,333)	-	-
CCF - Westmorland Family Trust	940	-	(940)	-	-
Sir John Fisher Foundation	15,000	15,000	(16,667)	-	13,333
Enterprise Development Fund	(283)	18,750	(16,560)	-	1,907
Postcode Neighbourhood Trust	-	25,000	-	-	25,000
Combined Funds <£2k	3,935	-	(3,935)	-	-
The National Lottery Community Fund	-	110,000	(110,000)	-	-
Churchill Fellowship	-	15,333	(10,000)	-	5,333
The Roselands Trust	-	7,320	(7,140)	-	180
Recovery Through Activity - Sizergh	14,218	32,250	(46,468)	-	-
Recovery Through Activity - Sizergh Furness Days	2,500	2,353	(4,853)	-	-
Recovery Through Activity - Tebay	-	25,250	(21,500)	-	3,750
Recovery Through Activity - Tebay Carlisle Days	-	27,080	(21,495)	-	5,585
Horticulture - Sizergh	-	3,500	(3,000)	-	500
Catering & Utilities - Sizergh	-	4,600	(4,600)	-	-
Westmorland - Tebay Schools	-	10,158	(507)	-	9,651
Cumbria Community Fund (CCF)	-	500	(500)	-	-
	39,643	297,094	(271,498)	-	65,239
Restricted Fixed Asset Fund					
Fixed Asset Fund	64,364	-	(48,038)	201,175	217,501
Anonymous	15,392	-	-	(15,392)	-
SLLC	4,646	-	-	(4,646)	-
Mazars Charitable Trust	15,000	-	-	(15,000)	-
Westmorland Limited - Tebay Capital Grant	-	150,000	-	(150,000)	-
Horticulture Capital Grants	-	5,000	-	(5,000)	-
	99,402	155,000	(48,038)	11,137	217,501
Total Restricted Funds	139,045	452,094	(319,536)	11,137	282,740
Total of Funds	295,586	800,328	(794,091)	-	301,823

Designated Funds

Sizergh site dilapidations - to cover anticipated investment needed to the temporary structures on the existing site. Trustees agreed to transfer this fund to unrestricted reserves during the year.

Restricted Funds

Grants brought forward from:

CCF - Westmorland Family Community fund – grant for a feasibility study looking at potential site replication.

Grants received during the year from:

The National Lottery Community Fund - Tebay site 22-24

Enterprise Development Fund - therapeutic grower - Tebay

Postcode Neighbourhood Trust - towards revenue costs of planned site at Egremont

Churchill Fellowship - group development

The Roselands Trust - rent - Sizergh

Westmorland Limited - working with local schools - Tebay

Cumbria Community Fund (CCF) - minibus running costs - Sizergh

Grants towards Sizergh horticulture costs were received from The Hobson Charity and Kendal Town Council.

Grants towards Sizergh catering and utilities costs were received from Tesco Community Grants, Asda Foundation, Cumbria County Council.

Recovery Through Activity Programme - Sizergh

Grants brought forward from: Frieda Scott Trust, Sir John Fisher Foundation, Newby Trust, Finn Family Fund, The February Foundation, Anonymous Charitable Trust.

Grants received during the year from: Sir John Fisher Foundation, Newby Trust, The Noble Charitable Trust, Evan Cornish Foundation, The Fitton Trust, The Southall Trust and The Nineveh Charitable Trust.

Grants specific to delivery of the Furness day of the Recovery Through Activity programme were received from Sir John Fisher Foundation, Cumbria Community Foundation, Lake District Foundation, Bryan Lancaster Trust and The Leigh Trust.

Recovery Through Activity Programme - Tebay

Grants received during the year from CCF - Westmorland Family Community Fund, CRH Charitable Trust, David Family Foundation, CCF - North Cumbria NHS Green Social Prescribing Fund.

Grant funding specific to delivery of the Carlisle day of the Recovery Through Activity programme was received from Cumbria CVS.

Restricted Fixed Asset

Grants brought forward from:

Cumbria County Council - South Lakeland Local Committee, Anonymous funder – capital funding towards site and horticultural equipment.

Mazars Charitable Trust – capital funding for a double span polytunnel.

Grants received during the year from:

Westmorland Limited - Tebay set up capital grant

Horticulture Capital Grants from Kendal Town Council, The Harold and Alice Bridges Charity and Sylvia Waddilove Foundation.

Transfers between funds

During the year there was also a transfer from unrestricted to restricted Fixed Asset Fund representing the element of capital expenditure not funded by grants and met from reserves.

The Fixed Asset Fund continues to reflect the Net Book Value of all assets held by the Charity, as agreed by the Trustees.

16. Statement of funds (continued)

Prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Unrestricted Funds					
Designated Funds					
Replication Project	65,000	-	-	(65,000)	-
Sizergh site dilapidations	25,000	-	-	-	25,000
Total 2022	90,000	-	-	(65,000)	25,000
General Funds					
General Funds - all funds	104,382	274,227	(304,875)	57,807	131,541
Total Unrestricted Funds	194,382	274,227	(304,875)	(7,193)	156,541
Restricted Funds					
Anonymous Charitable Trust	-	10,000	(6,667)	-	3,333
CLA Charitable Trust	-	5,000	(5,000)	-	-
Frieda Scott Charitable Trust	13,316	13,583	(17,844)	-	9,055
Nineveh Charitable Trust	5,000	-	(5,000)	-	-
Henry Oldfield Trust	5,000	-	(5,000)	-	-
CCF – Westmorland Family Trust	5,400	-	(4,460)	-	940
Sir John Fisher Foundation	16,933	15,000	(16,933)	-	15,000
Newby Trust	6,500	-	(6,337)	-	163
Schroder Charity Trust	-	5,000	(5,000)	-	-
The February Foundation	-	5,000	-	-	5,000
CRH Charitable Trust	-	7,500	(7,500)	-	-
CCF – COVID-19 Response Fund	9,393	-	(9,393)	-	-
Misses Barrie Charitable Trust	-	3,000	(3,000)	-	-
Clark Foundation	-	2,000	(2,000)	-	-
The David Brooke Charity	-	2,000	(2,000)	-	-
Access - Enterprise Development Fund	4,250	5,010	(9,543)	-	(283)
Postcode Neighbourhood Trust	7,167	-	(7,167)	-	-
Lake District Foundation	2,500	-	-	-	2,500
The Percy Bilton Charity	-	2,550	(2,550)	-	-
Combined Funds <£2k	4,464	9,916	(10,445)	-	3,935
The Hedley Foundation	-	2,000	(2,000)	-	-
	79,923	87,559	(127,839)	-	39,643
Restricted Fixed Asset Fund					
Fixed Asset Fund	70,894	-	(27,437)	20,907	64,364
Harold & Alice Bridges Charity	1,500	-	-	(1,500)	-
Anonymous	20,000	-	-	(4,608)	15,392
The Dowager Countess Eleanor Peel Trust	5,000	-	-	(5,000)	-
COMF	-	2,252	-	(2,252)	-
SLLC	-	5,000	-	(354)	4,646
Mazars Charitable Trust	-	15,000	-	-	15,000
	97,394	22,252	(27,437)	7,193	99,402
Total Restricted Funds	177,317	109,811	(155,276)	7,193	139,045
Total of Funds	371,699	384,038	(460,151)	-	295,586

17. Summary of funds

Current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Designated funds	**25,000**	**-**	**-**	**(25,000)**	**-**
General funds	**131,541**	**348,234**	**(474,555)**	**13,863**	**19,083**
Restricted funds	**39,643**	**297,094**	**(271,498)**	**-**	**65,239**
Restricted funds - Class II	**99,402**	**155,000**	**(48,038)**	**11,137**	**217,501**
	295,586	**800,328**	**(794,091)**	**-**	**301,823**

Prior year

	Balance 1 July 2021 £	at Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	90,000	-	-	(65,000)	25,000
General funds	104,382	274,227	(304,875)	57,807	131,541
Restricted funds	79,923	87,559	(127,839)	-	39,643
Restricted funds - Class II	97,394	22,252	(27,437)	7,193	99,402
	371,699	384,038	(460,151)	-	295,586

17. Summary of funds (continued)

Designated Funds

Replication Project fund - fund created to cover a proportion of senior management time as replication options are investigated.

Sizergh site dilapidations - to cover anticipated investment needed to the temporary structures on the existing site.

Restricted Funds

Frieda Scott Charitable Trust, The Nineveh Trust, Henry Oldfield Trust, Anonymous Trust, CLA Charitable Trust, Schroder Charity Trust, The February Foundation, CRH Charitable Trust, Misses Barrie Charitable Trust and The David Brooke Charity – funding towards running costs of the Recovery Through Activity programme.

CCF - Westmorland Family Community fund – brought forward funding towards running costs of the Recovery Through Activity programme and a new grant for a feasibility study looking at potential site replication.

Sir John Fisher Foundation – delivery of the Furness day of the Recovery Through Activity programme.

Newby Trust – costs associated with the Life Skills training programme.

CCF - COVID-19 Response fund – funding towards new Commercial Grower.

Enterprise Development fund – feasibility study for potential new trading opportunities.

Postcode Neighbourhood Trust – funding for Catering Manager's salary.

Lake District Foundation Small Grants fund – funding to run farm visits for young people.

Clark Foundation – funding towards the cost of essential growing materials and equipment.

The Percy Bilton Charity – funding for horticultural power tools and equipment.

The Hedley Foundation – funding towards the cost of horticultural materials.

Restricted Fixed Asset Funds

The Harold and Alice Bridges Charity – to purchase horticultural equipment.

Anon/Dowager Eleanor Peel Trust – contribution towards new horticultural building.

Cumbria County Council - Containing Outbreak Management Fund (COMF) – capital funding towards a caterpillar polytunnel.

Cumbria County Council - South Lakeland Local Committee – capital funding towards site and horticultural equipment.

Mazars Charitable Trust – capital funding for a double span polytunnel.

Transfers between funds

During the year there was also a transfer from unrestricted to restricted Fixed Asset Fund representing the element of capital expenditure not funded by grants and met from reserves.

The Fixed Asset Fund continues to reflect the Net Book Value of all assets held by the Charity, as agreed by the Trustees.

18. Analysis of net assets between funds

Current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted fixed assets 2023 £	Total funds 2022 £
Tangible fixed assets	-	-	217,501	**217,501**
Current assets	58,014	65,239	-	**123,253**
Creditors due within one year	(38,931)	-	-	**(38,931)**
Total	19,083	65,239	217,501	**301,823**

Prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	64,365	64,365
Current assets	179,942	47,622	35,037	262,601
Creditors due within one year	(23,401)	(7,979)	-	(31,380)
Total	156,541	39,643	99,402	295,586

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £24,146 (2022 - £15,468). At the year end date £2,990 (2022 - £2,011) was payable to the fund and is included in creditors.

20. Operating lease commitments

At 30 June 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	**7,320**	7,320
Later than 1 year and not later than 5 years	**3,050**	10,370
	10,370	17,690

At the year end date the balance outstanding on leases related to the charity's land lease which has been agreed for a period of 5 years to 30 November 2024.

On 3 August 2022 the charity entered into a new lease with Westmorland Limited relating to land at Tebay Services. The term of the lease is 6 years and will be at a peppercorn rent per annum (if demanded).

Growing Well
Low Sizergh Farm, Kendal, Cumbria LA8 8AE

www.growingwell.co.uk

Growing Well Ltd is a Registered Charity in England and Wales, No. 1182018

GROWING WELL LIMITED

England & Wales - Charity number 1182018

Accounts

Annual Report 2021-22

Growing Well Limited Trustees' Report
and Financial Statements for
the year ended June 30, 2022

Registered Charity Number: 1182018 | Company Registration Number: 11446092

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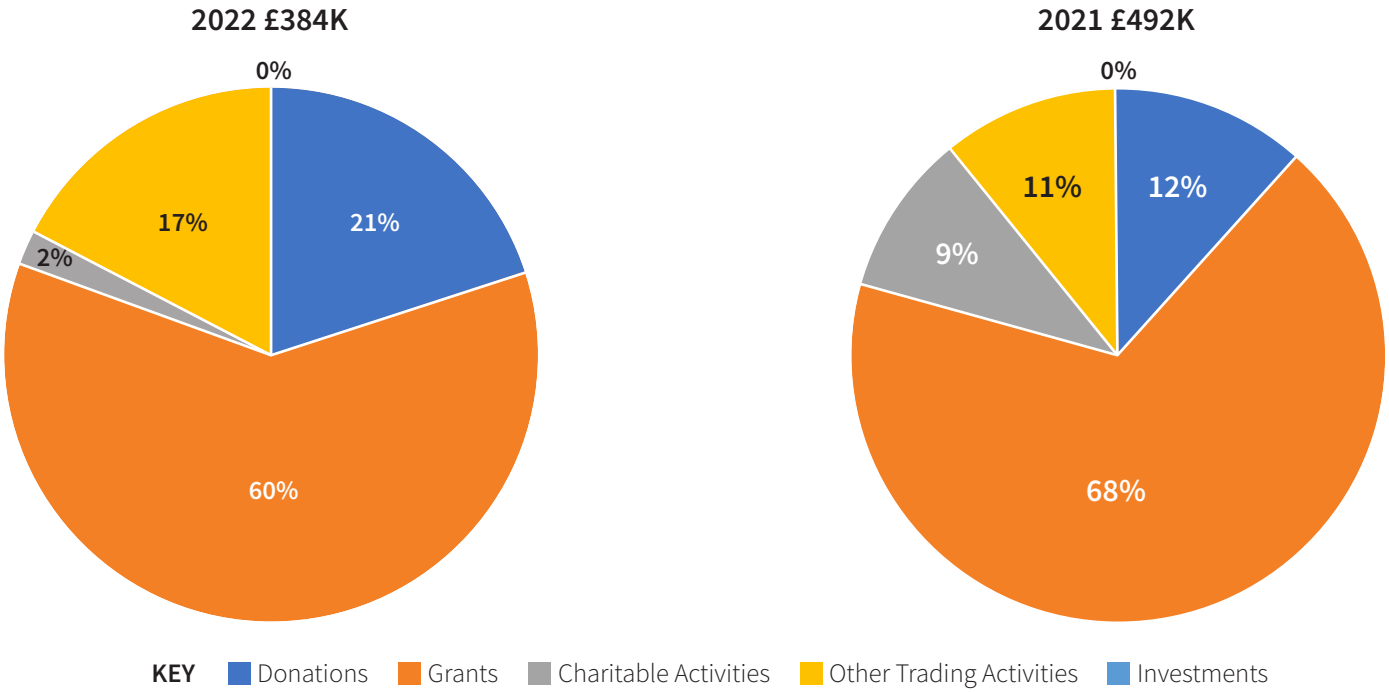
1 Executive Summary

Financials

- Anticipated swing in bottom line performance
- Income fell back after prior year exceptional Covid support
- Expenditure increased in line with growth plans
- Designated growth fund utilised as intended
- Reserves increased to £132K

	2022 £ K	2021 £ K	Change £ K
Income	384	492	-108
Expenditure	460	377	83
Net Surplus/(Deficit)	**-76**	**115**	**-191**
Reserves	132	104	28
Designated Funds	25	90	-65
Unrestricted Funds	**157**	**194**	**-37**
Staff	13	12	1
Staff (FTE)	9.5	8	1.5

Income Stream Analysis



Our Impact

At the start of July 2021 we had 47 Volunteers on the register and added a further 42 during the annual period (numbers based on people who have engaged for 6 weeks or more) Average Volunteer attendance across the year: 65%.

2021-22 Annual Volunteer Survey

96% told us coming to Growing Well had a **positive effect on their mental health**

97% said we helped them to **be more physically active**

89% said we helped them **feel a sense of achievement**

96% said we helped them **learn new vocational and life skills**

Quotes from our Volunteers:

"Being social on the site helps to counter any negative feelings and helps improve my mental health"

"I enjoy interacting with others – practicing my conversation skills and working on my self-confidence"

"It gives me a sense of purpose and interaction with nature, food and people"

"It feels like a first step to becoming happier and more 'normal' "

"Growing Well acts as an anchor in my week. It recharges my mental batteries so that I can cope better with the rest of the week"

"It has made me feel more confident and helped give me routine again."

"Growing Well has acted as a pivotal stepping stone in helping me reach my goals."

"It's good to know there's a process in place that tracks things so that conversations can be had if there is a period of struggle"

"Growing Well has given me purpose in my life, friends and helped me feel better about myself."

"I have been able to apply things I have learnt and experienced here in my home life and make use of the available resources here to better my everyday living"

"I feel as though I am constantly learning new skills and pushing myself to learn more"

195
days
site open to volunteers
(2021: 129)

1,671
volunteer
attendances to site
(2021: 900)

1,620
healthy meals
served to volunteers
(2021: 762)

Our Future

At the beginning of the year we framed our successful replication bid to the National Lottery Community Fund as a mission to respond to Covid by reaching more communities with our successful model, under a strategy of 'Grow Back, Grow Better, Grow Bigger'.

Grow Back was to get through Covid, re-open fully and build back our beneficiary numbers;

Grow Better means Covid forced us to examine our ways of working to be better placed to help more people. We have streamlined our service delivery and now have a very integrated model, with a focussed, goals-based approach that is no longer open-ended. We've invested in an outcomes framework and database to actively manage and monitor our beneficiaries' progress.

Grow Bigger means we want to help more people at our current and future sites by adding shorter-term cohort programmes to run alongside our core service AND commence a replication process to open new sites in Cumbria where there is a great unmet need – both rural and urban.

In July 2022 we signed contracts with Westmorland Ltd securing a second site at Tebay Services North to serve the population of Eden and mid-Cumbria, to open in January 2023.

The Board of Trustees and Senior Leadership Team recognise the scale of the challenge presented by replication of the charity. We are, however, confident we will obtain the projected financial and community support to enable us to take on a third site, at Egremont, West Cumbria, which presents a transformational opportunity for Growing Well to become a Cumbria-wide group.

Our Supporters

"I was delighted to meet the staff and volunteers at Growing Well and learn about the excellent work they are doing to improve mental health in the community"

Prof. Sir Christopher Whitty KCB FMedSci, Chief Medical Officer for England

"I'd love to see Growing Well continuing to grow well… So please do get in touch if there's anything I can do to support you as you look to Tebay and the west coast!"

Colin Cox, Director of Public Health, Cumbria County Council

"We are delighted to be to working in partnership with Growing Well on a project that will help to address one of the great needs in our community, which is mental health."

Sarah Dunning OBE, Chairman, Westmorland Ltd

"We are thrilled to be supporting the expansion of Growing Well's mental health services in Cumbria. We are excited to see the impact of the project on people's lives and the benefits it will bring to the local community."

Duncan Nicholson, Head of funding for the North East and Cumbria, The National Lottery Community Fund

"We have long been admirers of the innovative work they have been doing for many years in the south of the county and look forward to developing and, dare I say growing, our partnership working as the new service progresses. Congratulations to all involved in this exciting venture."

Michael Boaden, Chief Operating Officer, Carlisle Eden Mind

'I feel enthused and I feel full of hope because there's people like this who run a wonderful organisation like Growing Well doing great things for the community, because the key to any civilised society is community'

Si King, The Hairy Bikers, October 2021

"We were mightily impressed by the work Growing Well do and the quality of what they grow is wonderful. Mental health is such a major issue, and getting involved in growing and the outdoors seems to really help people. Every town should have a Growing Well"

Dave Myers, The Hairy Bikers, October 2021

"I saw the piece about Growing Well on *Hairy Bikers Go North* and it had a profound impact on me. I suffered with depression in my late twenties and many things that people on the programme said took me straight back. The good that your project brings was tangible. I am now in my mid-fifties and express gratitude every day for all I have in my life. I am also an avid gardener so understand the therapy in that. Your project is inspiring and I wish you all every success."

£200 donor, Dublin, October 2021

We are grateful to the following supporters who have contributed to our income in this financial year

Major funders (£25,000 or more)

Lloyds Bank Foundation
The Mary Kinross Charitable Trust
Postcode Neighbourhood Trust

Large grants (£5,000 or more)

Mazars Charitable Trust
Sir John Fisher Foundation
Frieda Scott Charitable Trust
SIB Enterprise Development Fund
CRH Charitable Trust
The Roselands Trust
Forte Charitable Trust
Percy Bilton Trust
The Hadfield Trust
CLA Charitable Trust
The Schroder Charity Trust
The February Foundation
Sporting Force

Grants - £1,000 to £5,000

The Misses Barrie Charitable Trust
Cumbria County Council COMF Fund
David Brooke Charity The Hedley Foundation
Clark Foundation
Provincial Grand Lodge of Cumberland & Westmorland/ Masonic Charitable Foundation
The Irving Memorial Trust
South Lakeland Gateway Group
The Arnold Clark Community Fund
Lupton Tower Trust
The Edward Vinson 1957 Charity Settlement
The Fort Foundation
Eric Wright Charitable Trust
Finn Family Fund

Small grants or community donations up to £1,000

Asda Foundation
Kendal Town Council
Cumbria Gardens Trust
Proven Family Fund
Bryan Lancaster Trust
Moto in the Community
Co-op Local Community Fund
Alpkit Foundation
Hallgarth Community Church
Rotary Club of Kendal South Westmorland
St Pauls Parochial Church Council

Corporate Supporters

Thomson Hayton Winkley
Hawkshead Relish
John Jordan Ltd
Virgin Wines
Ginger Bakers
Co-op Grange-over-Sands

2 Trustees, officers and professional advisers

Reference and administrative details of the charity, its trustees and advisers for the year ended 30 June, 2022

Registered Charity Name:	Growing Well Ltd.
Registered Charity Number:	1182018
Company Registration Number:	11446092
Registered Office:	Growing Well Ltd, Low Sizergh Farm Sizergh, Kendal, Cumbria LA8 8AE
Trustees: (during the period 2021-2022)	Dr M F Cheesbrough (Retiring Chair) Mr J Sharp (Incoming Chair, co-opted July 2022) Mr S Brock (Vice Chair) Ms S Rostás Ms F Weir (Treasurer) Dr T Watson (co-opted July 2022) Mr S Wren (co-opted July 2022) Ms R M Brine (Resigned 21.10.2021) Mr M Jessop (Resigned 15.11.2021)
Company secretary	Mrs M I Smith
Chief executive officer	Mrs M I Smith
Accountants	Armstrong Watson Audit Limited Fairview House, Victoria Place, Carlisle, Cumbria CA1 1HP
Bankers	Cooperative Bank PLC, PO Box 200, Delf House, Southway, Skelmersdale WN8 6GH

3 Message from the Chair

Well, what a difference a year makes! This time last year we had just emerged from the global Coronavirus pandemic and our aim as trustees, first and foremost, was for Growing Well to *"Grow Back"*, back to being the Growing Well everyone knew. I am pleased to say that Growing Well has not just survived the pandemic and grown back but has gone on to address our next aim, which was to *"Grow Better"*. This builds on previous, but ongoing, achievements of strong and clear leadership, sound governance and a more clearly articulated therapeutic model.

But what does "grow better" mean? It means doing what we say we will do (our charitable objects) as effectively and efficiently as possible so that as many individuals as possible can move on and lead fulfilling lives in the way that they choose for themselves. There are more details later about how we are doing this, including the use of the Goals Based Outcomes Framework and the Warwick and Edinburgh Mental Wellbeing Scale.

Furthermore, we mean "better" in terms of the functioning of the whole organisation, including those functions that are not directly involved with volunteers. We have implemented a new, clear organisational structure ensuring all staff have clear job descriptions, responsibilities, line management and support. A senior leadership team has been established with accountability for the specific functions of the organisation.

The SLT members are the CEO, Head of Horticulture, Head of Development and Therapeutic Lead. The SLT has responsibility for overall operational functioning of the organisation and providing expert strategic advice to the board. This will be further facilitated once the Therapeutic Lead is in post in the autumn.

The third aim identified for this year was to **"Grow Bigger"**.

The need, and demand, for mental health support has never been greater - the consequence of pandemic-induced social isolation, anxiety, bereavement, and lack of access to other services combined with socioeconomic disadvantage due to the economic downturn and exacerbated by world events, coupled with an overstretched NHS - already insufficiently resourced to meet demand - means that the third sector is being called upon like never before. The establishments of ICB's (Integrated Care Boards) nationally provides a mechanism for at least some of the care provided to be commissioned and paid for out of taxation - a very welcome development.

Growing bigger means a commitment to using the resources we already have on site at Sizergh as effectively as we can, to help as many people in South Cumbria and North Lancashire as possible. This year Growing Well has seen more volunteers than ever before meet the challenge of moving on into work, education, unsupported volunteering or rewarding retirement.

Volunteers, on average, now feel ready to move on after about a year, enough time for meaningful change. New recruits knowing this (and seeing it celebrated in our daily 11 o'clock meetings) are given a timescale for recovery. Other individuals can then be offered a place and a bigger group helped.

Similarly, we have begun to explore extending our reach by offering a service (often commissioned, and for a specific number of weeks) to whole groups of, for example, ex-service staff, probation service clients, or refugees and asylum seekers.

We know however that Sizergh is geographically inaccessible for many Cumbrians and it has been a strategic aim of the board of trustees to establish Growing Well wherever there is a local need and it is practical. On 5th July 2022, accompanied

by Mary and on behalf of the board and Growing Well, I signed contracts with Westmorland Ltd securing a second site at Tebay Services North to serve the population of Eden and mid-Cumbria.

It is a fabulous achievement for all concerned - our own staff, and especially the SLT and Mary, our CEO, who has led the project with passion and resilience throughout, the Westmorland Family CEO and managers who collaborated in ironing out all the wrinkles of bringing two very different organisations together, the Westmorland Family chair Sarah Dunning and her board members who have had the vision, commitment, and financial generosity to get the project up and running - hopefully by January 2023.

The National Lottery Community Fund has also been key, not only through funding support for this, our second site, but also through their encouraging support towards further replication in future - watch this space!

None of this would have happened of course if we did not have a secure base at Sizergh to start from, and so we should not forget the sterling work of those "back at the ranch" keeping things going. It is not possible to thank everyone by name, but their commitment is truly awesome.

Similarly, our own trustees have had the vision and courage to support this at a time of great uncertainty. Thanks go especially to our treasurer Fiona Weir who, doubling also as the finance officer, has played a pivotal role.

There are many reasons for celebration, optimism and hope, but it would be wrong not to acknowledge that there will be many challenges ahead. Growing Well needs a strong, committed, and hard-working board of trustees with the necessary skills, knowledge and mandate to steer and support the organisation.

Recognising the need for a strong board we initiated a trustee recruitment drive last year aimed at filling the specific gaps we had identified. After a very competitive process we welcome 3 new trustees, Jim Sharp, Stewart Wren and Tessa Watson. Together they bring extensive skills and knowledge, including in clinical mental health, entrepreneurship, finance, strategic planning, high level organisational, operational and change management.

I will be standing down as Chair at this AGM (but will, for now, continue as a trustee) and would like to take this opportunity to say thank you to all of you who have made it such a pleasure. Little did I, or any of us, know what lay ahead when I took it on. But "when the going gets tough the tough get going" and through those dark days of the pandemic the goodwill, flexibility and resilience shown, for some whilst simultaneously struggling with personal illness, loss and bereavement, demonstrated again that working at Growing Well is so much more than just a job.

I am delighted that Jim (Sharp) has agreed to be the next Chair of Trustees. He will bring a fresh perspective and vigour to the role and is ideally situated to steward Growing Well through the next phase of development and expansion.

Dr Marion Cheesbrough
Chair of Trustees

4 Our Purpose, Aims and Objectives

Purpose

Our charity's purposes, as set out in the company's memorandum and articles of association, are to:

Relieve the needs of people with disabilities and /or suffering from mental ill health, for public benefit, by providing

- Supported employment and training
- Education and training in horticultural knowledge and related subjects.
- Support to enable beneficiaries to manage their mental health and reduce their reliance on health services.

Strategic Aims & Objectives

We review our aims, objectives and activities each year. This review looks at the success of each key activity and the benefits they have brought to those people taking part. The review helps us ensure we remain focussed on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Charity and the activities reported on in this annual report to achieve those aims meet all requirements.

CROSS-CUTTING AIM: Service expansion

STRATEGIC AIM 1: Support as many people as we can to enter the service, thrive whilst here and feel empowered to leave.

Objectives:

- Ensure the consistent quantity and quality of referrals, and improve engagement levels
- Articulate our redesigned service delivery model through a clear system of processes
- Provide an environment where all Volunteers feel safe and valued, and everyone has a part to play
- Develop and implement a clear and supportive exit strategy for all Volunteers

STRATEGIC AIM 2: Understand and demonstrate the impact of our work, ensuring that everyone who comes to Growing Well has a goal for their recovery that can be supported through our activities.

Objectives:

- Ensure that everyone who comes to Growing Well is able to articulate a goal for their recovery to work towards
- Create a comprehensive and user-friendly data collection system, allowing each volunteer to have a personal record of achievement
- Review all training delivery at Growing Well and align with charity mission and vision
- Redevelop and establish life skills training programme, to include structured signposting and Volunteer development opportunities

STRATEGIC AIM 3: Promote "recovery through activity" with a targeted, community engagement approach.

Objectives:

- Create a full, annual marketing and communications strategy
- Deliver a continual programme of outreach to ensure maximum local stakeholder involvement and understanding of our mission
- Expand and improve our Support Volunteer opportunities

STRATEGIC AIM 4: Improve efficiencies in our service and maximise opportunities for commercial/sustainable/ unrestricted income.

Objectives:

- Diversify our funding streams to spread risk and explore new avenues of unrestricted income
- Maximise field and catering output and sales opportunities
- Understand/align the presentation of our accounts with our new, integrated service delivery model
- Review all costs, including staffing structure, to ensure maximum efficiency and output in line with core challenges/strategic aims

STRATEGIC AIM 5: Create and operate governance and infrastructure systems that bring structure, clarity and support to the delivery of our work.

Objectives:

- Complete policy overhaul and staff training programme
- Board overhaul
- Infrastructure planning and investment in our Sizergh site
- Review Articles of Association, charitable objects and membership of Growing Well
- Review Growing Well Intellectual Property and renew the Trademarking

STRATEGIC AIM 6: Create a 3-year development plan for sustainable growth, to include the replication of our service delivery model in other locations.

Objectives:

- Create a 3-year financial plan, accounting for ambitious growth
- Create a 3-year recruitment plan, accounting for ambitious growth
- Create a blueprint for replication and partnerships

5 Our Activites, Performance & Achievements

This section details our activities and achievements during the period to June 2022, with specific reference to the strategic aims outlined in our previous report

Support as many people as we can to enter the service, thrive whilst here and feel empowered to leave

During the period to June 2022, we received 168 referrals to Growing Well (an increase of 210% on 2020-21 but also a 176% increase on pre-pandemic levels in 2019.

The engagement rate of Volunteers (those people who have spent 6 weeks or more within the service) was 25% of the total people referred. This is slightly higher (4%) than pre-pandemic levels.

These statistics reflect the considerable work done to increase the visibility of Growing Well and provide clarity around our service delivery, particularly leading up to and at the point of referral into the service. We have seen a marked drop (33%) in unsuitable referrals (where mental health is not the primary reason for the referral, or where someone is too acutely unwell/ needs support to attend), which is also indicative of the fact that referrers and self-referrers now have a much clearer picture of what our service offers. Our Outreach & Engagement Officer (appointed in May 2021) has prioritised the provision of communication and clarity to all referrers and potential referrers within the local community, including GP practices, Community Mental Health Teams, Social Prescribers and other third sector organisations.

Giving Volunteers the best experience when here is central to our cause. In our Volunteer Survey of September 2021:

- 45% of Volunteers told us that their mental health had got worse during pandemic (citing loneliness, anxiety, depression, isolation, financial worries and fear) with 90% telling us that being with other people and having a purpose were the best things about coming [back] to Growing Well
- 96% of Volunteers said that coming to Growing Well had a positive effect on their mental health
- 97% of Volunteers told us that coming to Growing Well helped them to be more physically active
- 89% of Volunteers told us that coming to Growing Well helped them feel a sense of achievement
- 96% of Volunteers told us that coming to Growing Well helped them learn new vocational and life skills

By far the hardest piece of work for the charity was to prepare and support the exit of those beneficiaries who had attended Growing Well for two years or more. With a change in our service delivery that now caps Volunteers' attendance at around the one-year mark , Volunteers who had once been assured of an indefinite stay were asked to prepare to move on after a further year with us. Naturally, this was difficult news for some individuals.

The full staff team worked extremely hard to create a series of supported transition opportunities for this group, including visits to colleges, signposting and induction into unsupported volunteering positions in the community (to include horticultural, catering, arts, sporting and animal husbandry opportunities), presentations from other local support services and work experience placements. Those needing further mental or physical health support were signposted and helped to access other statutory and non-statutory services. This approach was so successful that we are certain to continue to expand our work in developing and delivering supported transitions for all beneficiaries.

Understand and demonstrate the impact of our work, ensuring that everyone who comes to Growing Well has a goal for their recovery that can be supported through our activities

This financial year marked the first full year of implementation and delivery of our Goals Based Outcomes Framework approach, and our fortnightly wellbeing surveys of Volunteers, using the Warwick and Edinburgh Mental Wellbeing Scale.

By October 2021, 100% of Volunteers within the service were able to articulate a goal for their time at Growing Well, which linked to their wider mental health recovery.

Six-weekly one-to-one meetings with our Volunteer Support Co-ordinator were delivered to 100% of volunteers throughout the financial year. These sessions (lasting no longer than around 20 minutes), are an opportunity for Volunteers to understand and reflect on:

- Their engagement within the service, including attendance levels
- Their wellbeing scores over a six-week period (and opportunity to discuss changes or improvements in their wellbeing)
- Progression towards their individual goal (and opportunity to refocus, change, or apply more/less challenge, at this time, in regard to attaining it)
- The horticultural and/or catering skills attained and logged during the period, reflecting on skills gained and competency and confidence levels

This "record of achievement" is presented to the Volunteer in visual (graph) format, deriving from a newly designed database containing all Volunteers' individual attainment records. This visual is used to spark and inform discussion with therapeutic staff around each individual's needs and progress.

The result leads to very healthy and clear discussions around the positive challenge and progression that Growing Well aims to deliver, including the inevitable eventuality that the individual will move on from Growing Well (and in most cases, that this is a sign of positive change and better mental health).

2021 was the last academic year of horticultural training courses accredited by City & Guilds, with Growing Well opting to move to a more user-friendly skills development programme tailored to individuals' needs and which better reflects the growing practices of a year at Growing Well. Horticultural and catering skills logs were created in print form as well as on our new database, giving all Volunteers the valuable opportunity to reflect and self-assess.

Whilst the development and practice of vital "soft" skills - mostly concerned with developing confidence (social skills, team working, assertiveness etc.) - are part and parcel of the participatory activities we lead, we also welcomed presenters and practitioners from other services to support our Volunteers to attend other settings, including colleges, workplaces, events, meetings, interviews and other opportunities.

Promote "recovery through activity" with a targeted, community engagement approach

Pandemic recovery was a key strand in our marketing and outreach approach for the financial year, with a strategy to ensure as much local, regional and national visibility of the charity's work, as possible.

In August 2021, 230 walkers took part in our Cross Bay Walk, raising £16,500 for the charity and considerable local interest in our work.

Growing Well achieved national recognition on the BBC's *"Hairy Bikers Go North"* programme (October 2021), which kickstarted a period of significant uplift in followers of, referrers to and new benefactors for the charity.

The programme featured powerful testimonials from beneficiaries, explaining the mental health benefits of

attending the service.

In the same month, the charity was awarded the "Against All Odds" award at the inaugural Cumbria Farmer Awards for the way we had 'Kept on Growing' through Covid, boosting awareness of our work within the agricultural sector.

Other successes included a collaboration with the famous Hawkshead Relish Company to produce a range of "pickles with purpose" for sale online and in their flagship store. Our CEO spoke at the launch of Cumbria Community Foundation's "Cumbria Club", hosted by Lord Melvyn Bragg, to an audience of 60+ high net worth individuals. We were also represented at the deferred London Marathon (October 2021) with a runner who raised £2,800. Our site, staff, beneficiaries and produce were on national television again at Christmas time, featuring in Tebay Services' "A Lake District Farm Shop" Christmas special.

Notably, Growing Well hosted a visit from Professor Sir Chris Whitty, who was touring the country to learn and understand more about the services that provided help to communities during the COVID-19 pandemic. Whilst this was not publicised, the opportunity to showcase Growing Well to the Chief Medical Officer (and Cumbria's Public Health Director Dr Colin Cox and his team) was a huge privilege.

The multi-disciplinary staff team has taken a multi-faceted approach to external communications during the financial year, with our therapeutic growers and caterer leading on a weekly 'How's it Growing' email newsletter to our 100+ Crop Sharers, which is also enjoyed by many Volunteers and ex-Volunteers. The therapeutic team have also taken ownership of our Instagram page to post beautiful photographs of the produce on our field and in our kitchen.

For our Outreach and Engagement Officer, regular attendance at Integrated Care Community meetings, mapping of referral networks and a strong public presence has both strengthened and widened our reach.

Our Support Volunteering opportunity was defined by a new job description and person specification, bringing clarity and accountability to what has – historically – been a very undefined role. This followed with a campaign to recruit and train new volunteers to support our work. We are proud to have an 85% retention rate of Support Volunteers this year, who meet on a bi-monthly basis with the CEO for training, support and best practice sharing.

Improve efficiencies in our service and maximise opportunities for sustainable, unrestricted income

With a successful 2020-21 financial year behind the charity, Growing Well had board-designated funds ringfenced for the strengthening of its staffing team and move towards replication in this financial year.

The design and creation of a Group team structure was announced in early 2022, with increased resource planned in for the diversification of income streams to lessen our reliance on grant and trust funding. Fundraising Co-ordinator and Communications Co-ordinator posts were recruited in the Spring and will start work in Q1 of the 2022-3 financial year, prioritising corporate and community fundraising, individual giving, legacy giving and maximum visibility of Growing Well in our local communities and beyond.

In its replication phase, Growing Well will still be reliant on significant grant funding in the form of development money. Much resource will be targeted towards the generation of locally earned and locally raised income in each community we serve, which will play a part in replacing short-term start-up funds after the initial site development period.

A streamlined "Recovery through Activity" narrative, designed to attract unrestricted funding to cover all our costs including support costs (rather than funding to cover specific salaries),

has been a successful move and one that we will continue to build on.

The implementation of our donor stewardship software, Donorfy, has fast become an excellent stewardship tool for our Development Team, and a secure place to track and forecast donations from grants, individuals, community fundraising initiatives and other sources of income.

Our field and catering departments have faced another challenging year, with hospitality and retail customers still in pandemic recovery and cost of living challenges affecting Crop Share growth. However, the Crop Share output has held at 100 customers per year for the second year running, through targeted efforts to attract and retain business in this area. Our catering unit was closed (due to the pandemic) until April 2022 but reopened in the Spring and continues to grow in strength and output. Commercial contracts with customers including Hawkshead Relish and Lakes Sandwiches have resumed.

The rollout of a leaner operating model at site level saw a reduction in the number of departments within our staffing structure. All field-based roles become a consolidated "Therapeutic Grower" role, further assisting the integration of activity-based and therapeutic work with volunteers.

In Spring 2022 we embarked on a major financial transformation project to streamline our organisational accounting processes and bring better visibility and clarity to all staff around our financial performance. This work is ongoing and will conclude in Q2 of the 2022-3 financial year.

Create and operate governance and infrastructure systems that bring structure, clarity and support to the delivery of our work

Growing Well continued its scrutiny and development of governance structures in this financial year, with policy overhauls assisted by HR and legal contractors Ellis Whittam, and consultancy support from our funders the Lloyds Bank Foundation. The board-led Governance Working Group reviewed and prioritised key areas for continual development, including Equity, Diversity and Inclusion, Information Governance and Financial Reserves.

Improvements were made in the provision of our external mental health risk and awareness training and external supervision arrangements for all Volunteer-facing staff were reviewed and improved, with the appointment of a registered supervisor with extensive experience in systemic psychotherapy. Additionally, we have appointed a Therapeutic Lead to our staff senior leadership team, to lead on, manage and develop best practice in our work with Volunteers.

A board recruitment process began in the Spring of 2022 to boost trustee numbers and recruit a new Chair. We were delighted with the calibre of applicants who came forward and successfully recruited three new trustees to the board, bringing experience in business and finance, and clinical psychology. Our new Chair, Jim Sharp, brings with him a wealth of commercial experience, having held board roles in eight large listed businesses. This appointment is a timely fit with our growth and replication strategy.

Key projects to secure Growing Well for the growth period include the transition from a wider membership-controlled organisation to one where our trustees are the only members, renewal and improvement of our trademarking and intellectual property, and some infrastructure review and planning at our Sizergh site, ahead of 2024-5 investment in site improvements.

Finally, our CEO was successful in securing further funding from The Churchill Fellowship to lead a significant Blueprint Project for Growing Well. This is an 18-month project, which will result in a published service delivery model for mental health services in "green care" settings in the UK. It will cover Growing Well's intended path to impact and all systems, protocols and training required to make this possible. The end result will be used to safely replicate Growing Well sites in new locations,

keeping our Volunteers' voice and needs at the centre of all we do.

Create a 3-year development plan for sustainable growth, to include the replication of our service delivery model in other locations

Perhaps the largest project of the 2021-22 financial year was the creation and approval of a significant feasibility study for our first replicated site at Tebay Services Northbound, part of Westmorland Ltd.

As well as examining the specific feasibility of this site and project, the work has also generated a general approach to replication, minimum essential requirements at any site, and costing and funding models that are transferable elsewhere.

The study was delivered to Westmorland at the end of August 2021 and on December 7, 2021, the Westmorland Ltd board signed off on a partnership containing the following key elements:

- Investment of £150,000 towards the up to £200,000 capital cost of setting up the site.
- A £10,000-a-year contribution to running costs from the Westmorland Family Fund, for a minimum of 3 years, subject to the usual annual reporting requirements,
- An annual commercial contract to directly purchase £40,000 of produce.
- A rent-free lease for a minimum of 3 years
- Commitment to provide a general site maintenance service, for a minimum of 3 years
- Commitment to support and facilitate Growing Well on-site customer fundraising targets of £10,000 in year 1, rising to £30,000 a year in year 3.

The quality of the feasibility study and the prospect of an innovative partnership with Westmorland Family led to a successful bid for a £180,000 grant from the National Lottery Community Fund for 2022-24.

Our legal advisers supported us to structure and formalise the grant, lease and commercial aspects of the partnership and contracts were signed just before the end of the financial year, with site build due to begin in Q2 of the 2022-23 financial year.

A second site for replication was identified in late 2021, in Egremont (West Cumbria), and a further feasibility study created for Growing Well to develop a former plant nurseries site within the town. Approval of this is pending (July 2022), with strong evidence that a mental health service is needed in the area and significant financial interest in supporting its development from public and private sector stakeholders.

Of course, sustainable development of the charity is critical. Each local Growing Well will have to be largely self-sustaining from its own earned income, a local site partnership (through cash or in-kind support), and local business and community support – they cannot all rely on national trusts and foundations – so this will bring a real community drive, ownership and focus to each Growing Well.

A three-year business plan for sustainable growth of Growing Well will be completed in Q2 2022-23, accounting for ambitious growth and a considerable hike in income.

6 Future Plans

A mission to respond to Covid by reaching more communities with our successful model, under a strategy of 'Grow Back, Grow Better, Grow Bigger'.

Grow Back was to get through Covid, re-open fully and build back our beneficiary numbers;

Grow Better means Covid forced us to examine our ways of working to be better placed to help more people. We have streamlined our service delivery and now have a very integrated model, with a focussed, goals-based approach that is no longer open-ended. We've invested in an outcomes framework and database to actively manage and monitor our beneficiaries' progress.

Grow Bigger means we want to help more people at our current and future sites by adding shorter-term cohort programmes to run alongside our core service AND commence a replication process to open new sites in Cumbria where there is a great unmet need – both rural and urban.

We are now in the "Grow Bigger" phase of our strategy. Our strategic aim is to give access to Growing Well's mental health and growing service to communities of need across Cumbria: in South Lakeland where we are currently based, Eden where we want to open our second site, and West Cumbria where we are actively pursuing a replication opportunity.

What we will achieve in 2022-3

Growth in numbers of our beneficiaries

- increasing capacity by having 2 groups per day at Low Sizergh
- upholding a one-year time cap with a focus on goals, and progression onwards
- opening new sites at Tebay in 2022 and a third site in 2023
- Introducing specific cohorts (e.g. refugees and asylum seekers, and veterans) with strong referral partners
- investment in referral outreach and service marketing

Growth of evidence of impact aims and outcomes

- Extend access to our service across Cumbria. People experiencing mental health difficulties in the South Lakeland District, Eden District, and a third Cumbrian district will be able to access a local Growing Well service within 45 minutes travelling time by the end of 2023.
- Support Volunteers to achieve their overall goal. We hope to evidence that > 90% of beneficiaries report when leaving the service that Growing Well helped them to improve their mental health and achieve their stated goal.
- Support volunteers to build confidence through peer support, supported activity, and integrated learning. We hope to evidence that > 90% of beneficiaries report when leaving the service that being at Growing Well helped them build their confidence.
- Evidence positive mental health change. We hope to evidence that > 70% of beneficiaries on leaving Growing Well (after a minimum of 12 weeks engagement) show meaningful positive change in their WEBWMS score compared to their initial score

Growth of sustainable income

- Three-year financial plan for ambitious growth
- Plans for transition to a sustainable funding model
- Commercial (earned) income growth at Sizergh, covering 24% of total site costs
- Increased local [to each site] non-grant fundraising (Sizergh and Tebay) to £91K
- Corporate fundraising strategy to build recurring income from business supporters by £16k in year 1 and by a further £65K in year 2
- Recruit strong Treasurer and Finance resource to succeed key roles

7 Structure, Governance and Management

7a Constitution

Growing Well Limited is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

7b Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of Articles.

7c Organisational structure and decision making policies

The Board of Trustees meets bi-monthly but delegates the daily running to the Chief Executive Officer.

A number of working groups, involving trustees and staff, exist to aid discussion and problem solving in different aspects of the charity's operations, and these continued to operate throughout the pandemic. These groups report back to the main board with any recommendations.

7d Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied the systems and procedures are in place to mitigate exposure to the major risks.

The Trustee board is sensitive to potential risks to which the Charity may be exposed. The principal risks currently identified are:

1. Significant increase in annual income targets unachievable and scaling back of plans/staffing required
2. Delayed opening of new sites creates short-term cash flow pressures
3. Sustainable funding model not achieved
4. Re-emergence of Covid pandemic lockdown

8 Financial Review

Results for the year

The charity's total income for the year was £384,038 (2021: £491,887), a reduction of 21.9%. This was not unexpected, having enjoyed exceptional support from many funders during the early Covid experience of the previous financial year. A positive decision to discontinue offering City & Guilds accredited training courses also resulted in lower income compared to previous years, although this was suitably reflected in reduced costs.

Trust and grants funding continues to be the dominant income stream at £231,531 (2021: £334,154) representing 60% of total income.

Initiatives to broaden and grow our income streams, and reduce overreliance on grant funding, were slow to recover as Covid restrictions continued to impact adversely for a second year. Whilst fundraising income was down on budget expectations, it was £21K (37%) higher than the previous year. After the prolonged absence of face-to-face fundraising opportunities, it was encouraging to see so many supporters get together to take part in the Cross Bay Walk which raised £16.5K. We were very grateful that many of the individual, community, and corporate supporters remained with us as we exited the Covid crisis and continue to make an extremely valuable contribution.

An equally pleasing performance was the continued growth in sales of produce. Despite sporadic lockdowns, staff illness and restrictions on the number of people able to work on the field, we managed to increase income by £9K (18%) through increased wholesale business whilst maintaining the number of cropshares.

Total Expenditure increased by £83.3K (22.1%) to £460,151 (2021: £376,845)

Much of this increase was associated with additional resource and other one-off costs needed to enable replication opportunities to be pursued. A designated fund of £65K had been set aside for this purpose in the previous year and was fully utilised.

Other costs increased in line with on-site activity following the lifting of Covid restrictions

The Net Result was a Deficit of £76,113 (2021: Surplus £115,042). Whilst the swing was significant at £191K, it was not unexpected and had been budgeted.

Reserves Policy

We have adopted a methodology based on a risk-based assessment of each income stream.

Based on the analysis performed, and the current risks identified, we established a target reserves level of £115K, with a tolerance of £30K either way

At this level, the Charity would be able to continue its current activities in the event of a further significant drop in income.

To put this into context, £115K equates to c. 3 months of our annual operating spend.

At the year end, Unrestricted General funds (Reserves) stand at £131,541 and comfortably within the target range.

Our Reserves Policy will be reviewed on an annual basis as part of the planning and budgeting process.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Responsibilities of the Trustees

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

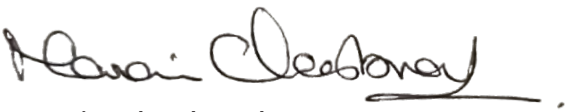
Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees on October 11, 2022, and signed on their behalf by:



Dr Marion Cheesbrough
Chair of Trustees

9 Independent Examiner's Report

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed on October 11, 2022 by:

Karen Rae

Karen Rae FCCA

Armstrong Watson Audit Limited
Carlisle

10 Statement Of Financial Activities

(Incorporating Income and Expenditure Account)
For The Year Ended 30 June 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Fixed asset fund 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:						
Donations and grants	3	**183,239**	**87,559**	**22,252**	**293,050**	391,909
Charitable activities	4	**8,148**	**-**	**-**	**8,148**	46,373
Other trading activities	5	**82,706**	**-**	**-**	**82,706**	53,577
Investments	6	**134**	**-**	**-**	**134**	28
Total income		**274,227**	**87,559**	**22,252**	**384,038**	491,887
Expenditure on:						
Raising funds	7	**39,628**	**-**	**-**	**39,628**	53,935
Charitable activities	8	**265,247**	**127,839**	**27,437**	**420,523**	322,910
Total expenditure		**304,875**	**127,839**	**27,437**	**460,151**	376,845
Net (expenditure)/income		**(30,648)**	**(40,280)**	**(5,185)**	**(76,113)**	115,042
Transfers between funds	16	**(7,193)**	**-**	**7,193**	**-**	-
Net movement in funds		**(37,841)**	**(40,280)**	**2,008**	**(76,113)**	115,042
Reconciliation of funds:						
Total funds brought forward		**194,382**	**79,923**	**97,394**	**371,699**	256,657
Net movement in funds		**(37,841)**	**(40,280)**	**2,008**	**(76,113)**	115,042
Total funds carried forward		**156,541**	**39,643**	**99,402**	**295,586**	371,699

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 25 to 38 form part of these financial statements.

11 Balance Sheet

as at 30th June 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	12		**64,365**		70,894
			64,365		70,894
Current assets					
Debtors	13	**9,364**		4,827	
Cash at bank and in hand		**253,237**		324,499	
		262,601		329,326	
Creditors: amounts falling due within one year	14	**(31,380)**		(28,521)	
Net current assets			**231,221**		300,805
Total assets less current liabilities			**295,586**		371,699
Net assets excluding pension asset			**295,586**		371,699
Total net assets			**295,586**		371,699
Charity funds					
Restricted funds:					
Restricted funds	16	**39,643**		79,923	
Fixed asset fund	16	**99,402**		97,394	
Total restricted funds	16		**139,045**		177,317
Unrestricted funds	16		**156,541**		194,382
Total funds			**295,586**		371,699

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf on October 11, 2022 by

Dr M F Cheesbrough
Chair of Trustees

The notes on pages 25 to 38 form part of these financial statements.

12 Notes to the Financial Statements

For the year ended 30th June 2022

1. General information

Growing Well Limited is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006. The address of the registered office is Low Sizergh Farm, Sizergh, Kendal, Cumbria, LA8 8AE.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

The Trustees assess annually whether the use if the going concern basis of accounts preparation is appropriate and consider any material uncertainties that exist relating to events and conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The Trustees have made this assessment and considered the impact of COVID 19, as described in the Trustees Report, on a period of at least one year from approval of these financial statements. The Trustees conclude that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continue to adopt the going concern basis of accounting.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.
Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost.
After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using both the straight line and the reducing balance method.

Depreciation is provided on the following bases:

Short term leasehold property	*Straight line over the lease term*
Plant and machinery	*5 years straight line or 25% reducing balance*
Motor vehicles	*25% reducing balance*
Fixtures and fittings	*3 years straight line*
Office equipment	*3 years straight line*

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

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

2.9 Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

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

2.11 Operating leases
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.12 Pensions
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Income from donations and grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Fixed asset fund 2022 £	**Total funds 2022 £**	Total funds 2021 £
Donations and legacies	61,519	-	-	**61,519**	57,755
Grants	121,720	87,559	22,252	**231,531**	334,154
Total 2022	183,239	87,559	22,252	**293,050**	391,909
Total 2021	159,114	199,111	33,684	391,909	

Analysis of grant income

	Unrestricted funds 2022 £	Restricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Growing	-	16,850	**16,850**	68,986
Volunteer Support	-	71,299	**71,299**	57,216
Catering	-	-	**-**	19,809
Training	-	2,700	**2,700**	6,500
Business Development	-	-	**-**	13,600
Coronavirus Job Retention Scheme	-	-	**-**	5,595
Repayment of unspent grant	-	(3,290)	**(3,290)**	-
Other Grant Income	121,720	-	**121,720**	128,764
Capital Funding	-	22,252	**22,252**	33,684
Total 2022	121,720	109,811	**231,531**	334,154
Total 2021	101,359	232,795	334,154	

4 Income from charitable activities

	Unrestricted funds 2022 £	**Total funds 2022 £**	Total funds 2021 £
Training	8,148	**8,148**	22,198
Morecambe Bay CCG	-	**-**	24,175
Total 2022	8,148	**8,148**	46,373
Total 2021	46,373	46,373	

5 income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Catering and other income	7,111	**7,111**	2,910
Fundraising Events	16,576	**16,576**	-
Growing Retail - Cropshare and other	46,544	**46,544**	45,581
Growing Wholesale	12,475	**12,475**	4,532
Profit on sale of fixed assets	-	**-**	554
Total 2022	82,706	**82,706**	53,577
Total 2021	53,577	53,577	

6 Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	134	**134**	28
Total 2021	28	28	

7 Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Event costs	1,055	-	**1,055**	1,234
Other fundraising costs	971	-	**971**	634
Wages and salaries	37,602	-	**37,602**	52,067
	39,628	-	**39,628**	53,935
Total 2021	51,589	2,346	53,935	

8 Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable operations	265,247	155,276	**420,523**	322,910
Total 2021	155,124	167,786	322,910	

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Charitable operations	290,031	27,437	103,055	**420,523**	322,910
Total 2021	209,861	26,832	86,217	322,910	

9 Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable operations	306,552	113,971	**420,523**	322,910
Total 2021	264,976	57,934	322,910	

Analysis of direct costs

	Charitable operations 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	189,303	**189,303**	158,161
Depreciation	27,437	**27,437**	26,832
Growing costs	19,965	**19,965**	19,059
Volunteer support	13,581	**13,581**	8,090
Catering	5,783	**5,783**	3,273
Training and Education	669	**669**	2,925
Site costs	15,435	**15,435**	12,191
General support costs	24,991	**24,991**	23,669
PR and Marketing	1,548	**1,548**	5,609
Governance	7,840	**7,840**	5,167
Total 2022	306,552	**306,552**	264,976
Total 2021	264,976	264,976	

Analysis of support costs

	Charitable operations 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	100,727	**100,727**	51,700
Management and admin costs	299	**299**	82
Professional fees	12,895	**12,895**	6,110
Bank and finance charges	50	**50**	42
Total 2022	113,971	**113,971**	57,934
Total 2021	57,934	57,934	

10 Staff costs

	Total 2022 £	Total 2021 £
Wages and salaries	**285,901**	231,595
Social security costs	**26,264**	18,881
Contribution to defined contribution pension schemes	**15,468**	11,452
	327,633	261,928

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Staff	**13**	12

No employee received remuneration amounting to more than £60,000 in either year.

During the year remuneration paid to key management personnel amounted to £50.8k (2021: £39.7k).

11 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 £NIL).

During the year ended 30 June 2022, no Trustee expenses have been incurred (2021 £NIL).

12 Tangible fixed assets

	Short term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation						
At 1 July 2021	**84,160**	**270,890**	**15,000**	**34,858**	**31,103**	**436,011**
Additions	**4,608**	**14,317**	**-**	**1,080**	**903**	**20,908**
Disposals	**-**	**(5,064)**	**-**	**(4,276)**	**(3,529)**	**(12,869)**
At 30 June 2022	**88,768**	**280,143**	**15,000**	**31,662**	**28,477**	**444,050**
Depreciation						
At 1 July 2021	**72,940**	**224,944**	**6,562**	**32,555**	**28,116**	**365,117**
Charge for the year	**3,857**	**18,813**	**2,109**	**1,080**	**1,578**	**27,437**
On disposals	**-**	**(5,064)**	**-**	**(4,276)**	**(3,529)**	**(12,869)**
At 30 June 2022	**76,797**	**238,693**	**8,671**	**29,359**	**26,165**	**379,685**
Net book value						
At 30 June 2022	**11,971**	**41,450**	**6,329**	**2,303**	**2,312**	**64,365**
At 30 June 2021	11,220	45,946	8,438	2,303	2,987	70,894

13 Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	**3,663**	1,848
Prepayments and accrued income	**5,701**	2,979
	9,364	4,827

14 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Due within one year		
Trade creditors	**1,728**	7,404
Other taxation and social security	**7,100**	9,056
Other creditors	**2,011**	1,582
Accruals and deferred income	**20,541**	10,479
	31,380	28,521

	2022	2021
	£	£
Deferred income at 1 July 2021	**-**	-
Resources deferred during the year	**7,979**	-
	7,979	-

Deferred income is in respect of grant receivable in advance.

15 Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	**253,237**	324,499

Financial assets measured at fair value through income and expenditure comprise cash at bank.

16 Statement of funds

Current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Unrestricted funds					
Designated funds					
Replication Project	65,000	-	-	(65,000)	-
Sizergh site dilaps	25,000	-	-	-	25,000
Total 2022	90,000	-	-	(65,000)	25,000
General funds					
General Funds - all funds	104,382	274,227	(304,875)	57,807	131,541
Total Unrestricted funds	194,382	274,227	(304,875)	(7,193)	156,541
Restricted funds					
Anonymous Charitable Trust	-	10,000	(6,667)	-	3,333
CLA Charitable Trust	-	5,000	(5,000)	-	-
Frieda Scott Charitable Trust	13,316	13,583	(17,844)	-	9,055
Nineveh Charitable Trust	5,000	-	(5,000)	-	-
Henry Oldfield Trust	5,000	-	(5,000)	-	-
CCF – Westmorland Family Trust	5,400	-	(4,460)	-	940
Sir John Fisher Foundation	16,933	15,000	(16,933)	-	15,000
Newby Trust	6,500	-	(6,337)	-	163
Schroder Charity Trust	-	5,000	(5,000)	-	-
The February Foundation	-	5,000	-	-	5,000
CRH Charitable Trust	-	7,500	(7,500)	-	-
CCF – COVID-19 Response Fund	9,393	-	(9,393)	-	-
Misses Barrie Charitable Trust	-	3,000	(3,000)	-	-
Clark Foundation	-	2,000	(2,000)	-	-
The David Brooke Charity	-	2,000	(2,000)	-	-
Access - Enterprise Development Fund	4,250	5,010	(9,543)	-	(283)
Postcode Neighbourhood Trust	7,167	-	(7,167)	-	-
Lake District Foundation	2,500	-	-	-	2,500
The Percy Bilton Charity	-	2,550	(2,550)	-	-
Combined Funds <£2k	4,464	9,916	(10,445)	-	3,935
The Hedley Foundation	-	2,000	(2,000)	-	-
	79,923	87,559	(127,839)	-	39,643
Restricted fixed asset fund					
Fixed Asset Fund	70,894	-	(27,437)	20,907	64,364
Harold & Alice Bridges Charity	1,500	-	-	(1,500)	-
Anonymous	20,000	-	-	(4,608)	15,392
The Dowager Countess Eleanor Peel Trust	5,000	-	-	(5,000)	-
COMF	-	2,252	-	(2,252)	-
SLLC	-	5,000	-	(354)	4,646
Mazars Charitable Trust	-	15,000	-	-	15,000
	97,394	22,252	(27,437)	7,193	99,402
Total Restricted funds	177,317	109,811	(155,276)	7,193	139,045
Total of funds	371,699	384,038	(460,151)	-	295,586

Designated Funds
Replication Project fund – fund created to cover a proportion of senior management time as replication options are progressed.

Sizergh site dilapidations – to cover anticipated investment needed to the temporary structures on the existing site.

Restricted Funds
Frieda Scott Charitable Trust, The Nineveh Trust, Henry Oldfield Trust, Anonymous Trust, CLA Charitable Trust, Schroder Charity Trust, The February Foundation, CRH Charitable Trust, Misses Barrie Charitable Trust and The David Brooke Charity – funding towards running costs of the Recovery Through Activity programme.

CCF - Westmorland Family Community fund – brought forward funding towards running costs of the Recovery Through Activity programme and a new grant for a feasibility study looking at potential site replication.

Sir John Fisher Foundation – delivery of the Furness day of the Recovery Through Activity programme.

Newby Trust – costs associated with the Life Skills training programme.

CCF - COVID-19 Response fund – funding towards new Commercial Grower.

Enterprise Development fund – feasibility study for potential new trading opportunities.

Postcode Neighbourhood Trust – funding for Catering Manager's salary.

Lake District Foundation Small Grants fund – funding to run farm visits for young people.

Clark Foundation – funding towards the cost of essential growing materials and equipment.

The Percy Bilton Charity – funding for horticultural power tools and equipment.

The Hedley Foundation – funding towards the cost of horticultural materials.

Restricted Fixed Asset
The Harold and Alice Bridges Charity – to purchase horticultural equipment.

Anon/Dowager Eleanor Peel Trust – contribution towards new horticultural building.

Cumbria County Council - Containing Outbreak Management Fund (COMF) – capital funding towards a caterpillar polytunnel.

Cumbria County Council - South Lakeland Local Committee – capital funding towards site and horticultural equipment.

Mazars Charitable Trust – capital funding for a double span polytunnel.

Transfers between funds
During the year there was also a transfer from unrestricted to restricted Fixed Asset Fund representing the element of capital expenditure not funded by grants and met from reserves. The Fixed Asset Fund continues to reflect the Net Book Value of all assets held by the Charity, as agreed by the Trustees.

16 Statement of funds (continued)

Prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Unrestricted funds					
Designated funds					
Training costs	28,339	-	-	(28,339)	-
Replication Project	-	-	-	65,000	(65,000)
Sizergh site dilaps	-	-	-	25,000	25,000
	28,339	-	-	61,661	90,000
General funds					
General Funds - all funds	120,576	259,092	(206,713)	(68,573)	104,382
Total Unrestricted funds	148,915	259,092	(206,713)	(6,912)	194,382
Restricted funds					
National Lottery Covid Fund	-	31,615	(31,615)	-	-
Henry Smith Charity	7,631	-	(7,631)	-	-
Frieda Scott Charitable Trust	-	13,316	-	-	13,316
Nineveh Charitable Trust	-	5,000	-	-	5,000
Henry Oldfield Trust	-	5,000	-	-	5,000
CCF – Westmorland Family Trust	1,693	7,600	(3,893)	-	5,400
Sir John Fisher Foundation	2,119	30,000	(15,186)	-	16,933
Newby Trust	-	6,500	-	-	6,500
Lloyds Bank Foundation	-	33,000	(33,000)	-	-
Cumbria Community Foundation	352	-	(352)	-	-
CCF – COVID 19 Response Fund	7,000	25,284	(22,891)	-	9,393
Co-op Local Community Fund	1,818	2,087	(3,905)	-	-
D'Oyly Carte Charitable Trust	-	4,000	(4,000)	-	-
Cumbria PSS Covid-19 Fund	-	3,500	(3,500)	-	-
Access - Enterprise Development Fund	-	6,000	(1,750)	-	4,250
Postcode Neighbourhood Trust	-	19,809	(12,642)	-	7,167
Lake District Foundation	2,500	-	-	-	2,500
Combined Funds <£2k	999	6,400	(2,935)	-	4,464
	24,112	199,111	(143,300)	-	79,923
Restricted fixed asset fund					
Fixed Asset Fund	78,393	-	(26,832)	19,333	70,894
Harold & Alice Bridges Charity	-	1,500	-	-	1,500
Hadfield Trust	5,237	-	-	(5,237)	-
Anonymous	-	20,000	-	-	20,000
CCF – Capital Covid Fund	-	7,184	-	(7,184)	-
The Dowager Countess Eleanor Peel Trust	-	5,000	-	-	5,000
	83,630	33,684	(26,832)	6,912	97,394
Total Restricted funds	107,742	232,795	(170,132)	6,912	177,317
Total of funds	256,657	491,887	(376,845)	-	371,699

17 Summary of funds

Current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	**90,000**	**-**	**-**	**(65,000)**	**25,000**
General funds	**104,382**	**274,227**	**(304,875)**	**57,807**	**131,541**
Restricted funds	**79,923**	**87,559**	**(127,839)**	**-**	**39,643**
Restricted funds - Class II	**97,394**	**22,252**	**(27,437)**	**7,193**	**99,402**
	371,699	**384,038**	**(460,151)**	**-**	**295,586**

Prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
Designated funds	28,339	-	-	61,661	90,000
General funds	120,576	259,092	(206,713)	(68,573)	104,382
Restricted funds	24,112	199,111	(143,300)	-	79,923
Restricted funds - Class II	83,630	33,684	(26,832)	6,912	97,394
	256,657	491,887	(376,845)	-	371,699

17 Summary of funds (continued)

Designated Funds
Replication Project fund – fund created to cover a proportion of senior management time as replication options are investigated.

Sizergh site dilapidations – to cover anticipated investment needed to the temporary structures on the existing site.

Restricted Funds
N L Community fund - Coronavirus Community Support fund – funding to help 'Keep on Growing'; maintaining farm operations during the COVID lockdown restrictions.

Henry Smith Charity – A three year award concluding September 2020, funding an Occupational Therapist and associated costs.

Frieda Scott Charitable Trust, The Nineveh Trust and Henry Oldfield Trust – funding towards running costs of the Recovery Through Activity programme.

CCF - Westmorland Family Community fund – brought forward funding towards running costs of the Recovery Through Activity programme and a new grant for a feasibility study looking at potential site replication.

Sir John Fisher Foundation – delivery of the Furness day of the Recovery Through Activity programme.

Newby Trust – costs associated with the Life Skills training programme.

Cumbria Community Foundation – A three year award concluding August 2020, to fund horticultural operating costs, including seeds, growing media and volunteer safety boots.

CCF - COVID-19 Response fund – funding towards new Commercial Grower.

Co-op Local Community Fund – funding horticultural seeds and compost.

The D'Oyly Carte Charitable Trust – funding horticultural costs.

Cumbria Police and Crime Commissioner – contribution towards Growing Manager's salary costs.

Enterprise Development fund – feasibility study for potential new trading opportunities.

Postcode Neighbourhood Trust – funding for Catering Manager's salary.

Lake District Foundation Small Grants fund – funding to run farm visits for young people.

Restricted Fixed Asset
The Harold and Alice Bridges Charity – to purchase horticultural equipment.

The Hadfield Trust – Contribution towards the cost of replacement on site offices and storage accommodation.

Anon/Dowager Eleanor Peel Trust – contribution towards new horticultural building.

CCF COVID 19 Response fund – funding for costs of repurposing a polytunnel to provide more essential safe, socially distanced indoor space for breaks and training sessions.

18 Analysis of net assets between funds

Current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	64,365	**64,365**
Current assets	179,942	47,622	35,037	**262,601**
Creditors due within one year	(23,401)	(7,979)	-	**(31,380)**
Total	156,541	39,643	99,402	**295,586**

Prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	-	70,894	70,894
Current assets	222,903	79,923	26,500	329,326
Creditors due within one year	(28,521)	-	-	(28,521)
Total	194,382	79,923	97,394	371,699

19 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £15,468 (2021 - £11,452). At the year end date £2,011 (2021 - £1,572) was payable to the fund and is included in creditors.

20 Operating lease commitments

At 30 June 2022 the Charity had commitments to make future minimum lease payments under non cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	**7,320**	7,320
Later than 1 year and not later than 5 years	**10,370**	17,690
	17,690	25,010

At the year end date the balance outstanding on leases related to the charity's land lease which has been agreed for a period of 5 years to 30 November 2024.

On 3 August 2022 the charity entered into a new lease with Westmorland Limited relating to land at Tebay Services. The term of the lease is 6 years and will be at a peppercorn rent per annum (if demanded).

growing well

Cultivating **good mental health**

Growing Well, Low Sizergh Farm,
Kendal LA8 8AE

Email. info@growingwell.co.uk

Telephone. 07903 013 648

Growing Well Ltd is a Registered Charity in England & Wales, no. 1182018

GROWING WELL LIMITED

England & Wales - Charity number 1182018

Accounts

ANNUAL REPORT 2020-21

Growing Well Limited Trustees' Reportand
Financial Statements for
the year ended June 30, 2021

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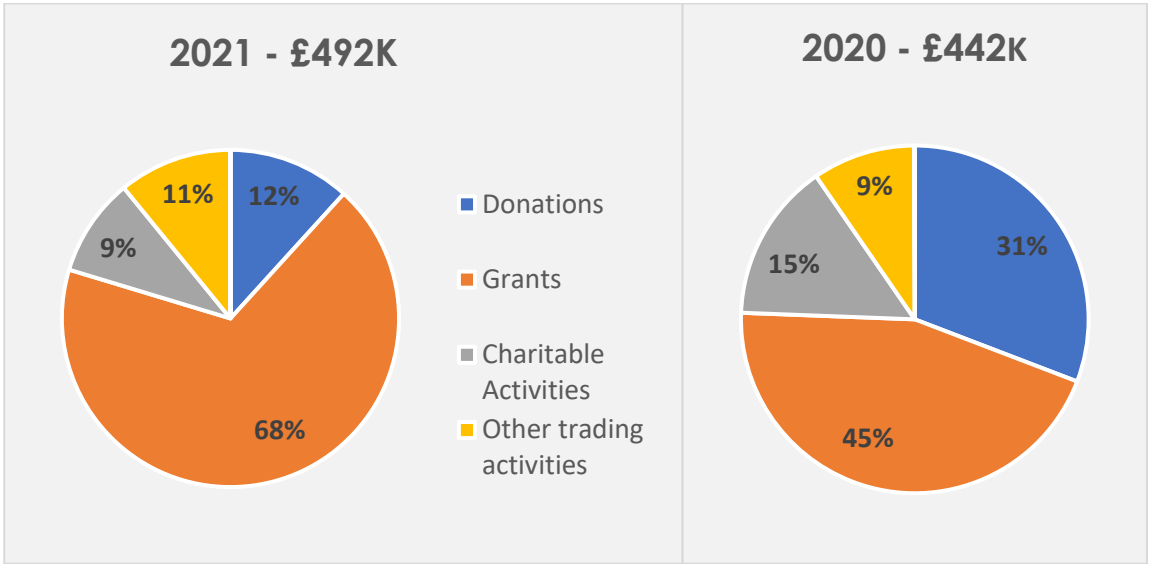
EXECUTIVE SUMMARY

Financials

- ✓ Proven financial resilience
- ✓ Focus on growth, not survival
- ✓ Shift back to trusts and grants funding
- ✓ 11% income growth
- ✓ £115K surplus, building on prior year
- ✓ £60K designated growth fund created

	2021 £K	2020 £K	Change £K
Income	492	442	50
Expenditure	377	349	28
Net Surplus	**115**	**93**	**22**
Reserves	104	121	(17)
Designated funds	90	28	62
Unrestricted Funds	**194**	**149**	**45**
Staff	12	15	(3)
Staff (FTE)	8	9	(1)

Income by channel



Our impact

Our work with volunteers was severely disrupted by the two major Covid-19 lockdowns of March to June 2020 and January to April 2021. We closed to volunteers during these periods while a small team of growers and redeployed staff kept the farm growing.

Volunteer numbers fell when we reopened and in July 2020 we had 40 volunteers on register. At the same time a number of longstanding volunteers 'graduated' to a new unsupported community volunteering day on Friday. National, regional and local lockdowns and guidance levels continued to disrupt referrals and self-referrals throughout the year, but we added a further 9 to the register during the annual period.

Easing of restrictions and the recruitment in April 2021 of a dedicated resource to generate new referrals from NHS and from other Third Sector organisations resulted in strong growth in volunteer numbers in July-August 2021, outside this reporting period.

129 days site open to volunteers between July 2020 and June 2021

900 volunteer attendances to site (average 7 per day)

762 healthy meals served to volunteers, staff and stakeholders

Volunteer voices

"Coming to Growing Well gives me something positive in the week that I can look forward to. It's informative, I'm learning. It's easy to talk to people, there's nice people here."

"I have been a volunteer at Growing Well for nearly three months and it has made such a difference to my life."

"I come home happily tired, more positive and have always learnt something about horticulture."

"Thank you, Growing Well, for helping to put a smile back on my face and giving me hope for the future."

Our future

Cross-cutting aim: service expansion

1. Support as many people as we can to enter the service, thrive whilst here and feel empowered to leave

2. Understand and demonstrate the impact of our work, ensuring that everyone who comes to Growing Well has a goal for their recovery that can be supported through our activities

3. Promote "recovery through activity" with a targeted, community engagement approach

4. Improve efficiencies in our service and maximise opportunities for sustainable, unrestricted income

5. Create and operate governance and infrastructure systems that bring structure, clarity and support to the delivery of our work

6. Create a 3-year development plan for sustainable growth, to include the replication of our service delivery model in other locations

Our supporters

We are grateful to all our individual, business, community supporters, Crop Sharers, and our trust and foundation funders, who have supported us through such a challenging year.

"Growing Well is a very special organisation. It is a safe and nurturing place where people are able to recover from mental health problems in a beautiful and supportive setting. As well as providing much-needed mental health support it also feeds the local community through its expanding and impressive veg box scheme.

"The anonymity provided by volunteering at Growing Well and the lack of stigma are essential to its success. The number of Volunteers (beneficiaries) and the positive way in which they are involved and supported by staff and its Support Volunteers is exemplary.

"Cumbria Community Foundation has been proud to fund and support the organisation over an extended period of time and have watched the trustee and staff team respond to significant changes in funding regimes, maintaining and growing activities despite significant challenges.

"I know Growing Well have extended the reach of their services over time and have been in discussions about potentially extending their operations.

"It is always a pleasure to drop into Growing Well, a cup of tea, bowl of soup or slice of cake are near to hand alongside a warm welcome and listening ear. Growing Well is very much part of the South Cumbria community with a growing profile and sense of ownership. It is hard to imagine a world without Growing Well."

ANDY BEEFORTH OBE, CHIEF EXECUTIVE, CUMBRIA COMMUNITY FOUNDATION, SEPTEMBER 2021

"Never has the need for support with mental health issues been more important and our collaboration and support of Growing Well is a way we can show our thanks to them for providing a service which means so much to those who regain their lives through their programmes."

MARIA WHITEHEAD, HAWKSHEAD RELISH, CORPORATE SUPPORTER

"I am so impressed by Growing Well – particularly the support it offers to its volunteers and the space it provides for engagement with nature, with the local community, and the time it allows for people to reflect and recover whilst being productive and participate in growing, is unparalleled. I have only heard good things from my colleagues who have people referred there, and I am keen to do the same as often as I can (whilst also being jealous that I cannot attend myself!)."

ADELAIDE BECKWITH, TRAINEE ASSOCIATE PSYCHOLOGICAL PRACTITIONER,
LANCASHIRE & SOUTH CUMBRIA NHS FOUNDATION TRUST

"I visited Growing Well this year and was welcomed by the loveliest, hardworking and passionate group of people. I wanted to go and experience Growing Well and I got the chance to do this from a whole site visit, some lovely fresh cooked food and even got stuck in with helping prepare some leeks for going out into the fields. Being able to visit and get a real taste of Growing Well has made it possible for me to echo their amazing service and way of working to the community. A wonderful service and wonderful people at Growing Well."

SAVANNAH WOOD, SUPPORT, TIME & RECOVERY WORKER, UNITY DRUG & ALCOHOL RECOVERY, BARROW

"Growing Well is a fantastic local charity for anyone experiencing mental health difficulties. Therapy, being part of a supportive community, fresh air and exercise, learning new skills, good food; the list of benefits for the volunteers are endless. This is green social prescribing in action!"

ANGELA SPEAK, SOCIAL PRESCRIBING LINK WORKER, KENDAL PRIMARY CARE NETWORK

"We love the variety we get each Crop Share, and it's made us try new produce that we love (who knew Jerusalem artichokes were so good!). It's safe to say our expectations have been exceeded!"

"*Always good and tasty. Very special to know who grew it and what work went in.*"

"The Crop Share consistency of quantity and of useful veg/fruit has steadily improved over time. This year has been the best yet."

"*We really appreciate the freshness, we might not get exactly what we would have chosen for that week's shop but we eat everything with enjoyment and don't feel the need to swap. We were impressed you managed to keep going all year.*"

ANNUAL CROP SHARER SURVEY, DECEMBER 2020

"Thomson Hayton Winkley have been pleased to support Growing Well whenever we can as they do such great work in inspiring the confidence and self-worth of those with poor mental health. Taking part in the recent Cross Bay Walk was obviously a highlight of the year and we hope we can help further in the future by getting our hands dirty!"

SUZIE FISHER, THOMSON HAYTON WINKLEY, CORPORATE SUPPORTER"

Major funders (grants of £5,000 or more)

Mary Kinross Charitable Trust
Lloyds Bank Foundation for England Wales
National Lottery Community Fund/DCMS Coronavirus Community Support fund
Cumbria Community Foundation - Covid-19 Response Fund
Cumbria Community Foundation - Westmorland Family Fund
Postcode Neighbourhood Trust
Sir John Fisher Foundation
Frieda Scott Trust
Roselands Trust
The Hadfield Trust
Newby Trust
The Forte Charitable Trust
Northstar Ventures
Cumbria Police and Crime Commissioner COVID-19 Community Recovery Fund
Dowager Countess Eleanor Peel Trust
The Drapers' Charitable Fund
Nineveh Charitable Trust
Henry Oldfield Trust

The following major multi-year funding ended partway through the financial year:

The Tudor Trust
The Henry Smith Charity
Cumbria Community Foundation – Community Fund

Grants - £1,000 to £5,000

D'Oyly Carte Charitable Trust
Open Gate Trust
Fort Foundation
Lupton Tower Trust
Percy Bilton Trust
Eric Wright Charitable Trust
Cumbria Community Foundation - Holehird Trust
Harold and Alice Bridges
Finn Family Fund
The Noble Charitable Trust
The Co-operative Bank Community Directplus

Grants or donations up to £1,000

Groundwork UK Tesco Bags of Help
Kendal Town Council
The William Dean Trust
Cumbria Gardens Trust
Warburtons Community Grants
Kendal Inner Wheel
Proven Family Trust
Rotary Club of Grange
Levens Choir/Kendal Rotary Club
Preston Patrick Society of Friends
Ambleside Rotary Club
Marsh Charitable Trust

Corporate Supporters

We are grateful for the continued support for our work from the management and staff of the following business supporters:

- Thomson Hayton Winkley
- Hawkshead Relish
- John Jordan Ltd
- David Kneale Financial Management
- Virgin Wines
- Low Sizergh Farm

2. Trustees, officers and professional advisers

Reference and administrative details of the charity, its trustees and advisers for the year ended 30 June, 2021

Registered Charity Name:	Growing Well Ltd.
Registered Charity Number:	1182018
Company Registration Number:	11446092
Registered Office:	Growing Well Ltd, Low Sizergh Barn, Sizergh, Kendal, Cumbria LA8 8AE
The Trustees (during the period 2020-2021):	Dr M F Cheesbrough (Chair) Mr S Brock (Vice Chair) Ms F Weir (Treasurer) Mrs S Rostàs Ms R M Brine Mr M Jessop (Appointed July 2021) Ms C Thomson (Resigned March 2021)
Company secretary:	Mrs M I Smith
Chief Executive Officer:	Mrs M I Smith
Accountants:	Armstrong Watson Audit Ltd, Fairview House, Victoria Place, Carlisle CA1 1HP
Bankers:	Cooperative Bank PLC, PO Box 200, Delf House, Southway, Skelmersdale WN8 6GH

3 Message from the Chair

I write this sitting in my kitchen, with mildly achy feet, the day after the Growing Well Cross Bay Walk, reflecting on a wonderful day that seems to me to capture one of the key aspects of Growing Well, and one I want to focus on this year.

It is the idea of community, and how powerfully therapeutic being part of a community is for all of us.

Yesterday it was such a joy to see staff, trustees, support volunteers and volunteers, friends, and family, united in a venture which at one level was simply about charity fundraising. At another level it was so much more - being together, enjoying a shared experience and challenge, supporting each other and being part of something bigger than any one of us.

It was a powerful reminder that the community of Growing Well extends beyond those on site and includes everyone who has been involved – past and present. For each of us, when the time comes to move on, the bond is not broken, the attachment continues. We are all part of the Growing Well Community, and the charity we know and love will continue to need and benefit from our different involvement.

This involvement and opportunity to support comes in different shapes and sizes, and this is a chance to say Thank You to all of you who have done so:

Thank you to those involved in charity fundraising events like yesterday's - let's hope there will be many more of them soon!

Thank you to those who set up Just Giving and Facebook birthday fundraisers (you know who you are), to those who have undertaken epic walks and other individual sponsored events (you are amazing), and for all the other ways in which you have contributed.

Thank you also to those who have put your horticultural expertise to good use as voluntary members of the Growing Team on Fridays - the "community volunteer" community. If Growing Well has been a steppingstone to achieving ambitions to re/engagement elsewhere (work, education, volunteering etc.) then fantastic - but we certainly also appreciate your support back on the field when you can!

The same, of course, applies to our wonderful catering volunteers - "staying to lunch" has become "a meal out"! Sarah is now freed up to further develop catering not only as a key volunteer opportunity but also as a commercial venture using up surplus produce - securing a substantial contract with Hawkshead Relishes may be only the beginning!

Of course, the volunteers (beneficiaries) are always the beating heart at the centre of Growing Well and it has not taken another year of pandemic-induced closure to highlight that!

We reopened in April with reduced numbers, fully aware that the need for mental health support has never been more pressing, and sure enough we have seen a significantly increased demand and uptake over the last few months.

Our unique model of "recovery through activity" has a clear place as an option for those struggling with their mental health and we have refined it to make it more effective and to evidence its benefit. Since reopening, we have introduced a simple, user-friendly measure (The Warwick-Edinburgh Mental Wellbeing scale), to detect and support problems early and monitor our effectiveness at helping volunteers get to where they want to be. Understanding what each person

individually wants from attending Growing Well is therefore key and it is the role of Rachel (Eddyshaw) our new volunteer support manager to help volunteers identify this.

We are equally fortunate that Rebecca (Batstone) has joined the team, with an outwards facing role, building community and referrer links, driving recruitment and, in the fulness of time, when volunteers have completed their journey at Growing Well, helping people move on. A warm welcome Rachel and Rebecca.

James, Hazel and Sarah, as activity leads are, as always, there to work with volunteers to develop skills, learn and work towards their goals whilst onsite. I should also mention here our wonderful support volunteers whose role is simply to support the staff and the service, typically in volunteer facing roles. Thank you all.

Keeping the on-site community up and running has been no mean feat during a pandemic - like last year, the commitment and flexibility of staff has been amazing!

Mary has led from the front through unprecedented managerial and operational challenges, turning her hand to whatever needs doing, continuing to drive the service forwards, and always keeping Volunteer needs and welfare at the forefront of all our minds.

Sharon, as well as her usual duties supporting the whole organisation, has managed the substantial and detailed health and safety and operational challenges of opening safely through Covid.

Likewise, Richard, Fiona M and Fiona W have kept the financial ship afloat through stormy seas - whilst some charities have floundered you have more than kept us going: the healthy set of accounts Fiona has been able to return as Treasurer puts us in a strong position for future development.

Under the expert leadership of Paul, the crop share has not only increased in quality, but more bags are being enjoyed by more crop sharers - 100 and counting! While Paul, Simon, Meilyn, Roz and Mark are commercial growers with production and financial accountability they work alongside, share skills, and indubitably contribute to the overall Volunteer experience.

Throughout the year I have been ably supported by my vice-chair, treasurer and fellow trustees. Claire Thomson, stepped down in March after three years' service. As well as her general contribution, Claire's expertise has been invaluable in supporting our training, operations, governance and funding.

Growing Well is so much more than the sum of the parts. It is a whole, a community, with everyone having a part to play. And hopefully it promotes engagement in other communities (educational, voluntary, or work based), that are meaningful, sustaining and fulfilling for the long term.

So now, what does the future hold for Growing Well? The board of trustees first and foremost are charged with ensuring Growing Well survives as a going concern to meet the needs of those who can benefit from our approach. That means that nothing should be done to threaten the existing provision (which is not to say it cannot change or develop to better meet community need and demand).

We are also, however, aware that there are many other communities who want and could benefit from this approach, and we are often asked to replicate the service elsewhere.

This year a feasibility project has been undertaken to assess whether the service might be replicated elsewhere in Cumbria. The feasibility project is complete, but it does not mean that replication at that site will necessarily go ahead. It may do, or it may be that a different site and partner will be more practical and bring greater benefit to a greater number of beneficiaries. The

board will carefully consider the options and make decisions based on our charity objects, aiming to maximise the benefit derived while safeguarding existing provision.

Finally, on a more personal note, I have been reflecting on my time in the Growing Well community. I started as a support volunteer and experienced first-hand the warmth of the Growing Well welcome - although I was almost certainly not James's best pair of horticultural hands!

Fellow volunteers were endlessly kind and supportive in showing me the ropes and quickly made me feel at home. Supporting the life skills groups was a privilege and pleasure and forged new friendships too. Both experiences were good foundations to build on as a trustee and then as chair.

At some time during the next year, I will stand down from being Chair of the Board of Trustees. There is much I want to do with my life, and I need to stop talking and get on with it! I have no definite finishing date in mind but hope and aim for it to be a planned transition to a new chair - that person is yet to be identified. I hope for me too, when the time comes to move on, the bond with Growing Well will not be broken, and the attachment will continue.

Growing Well will always be close to my heart and I hope I will continue in whatever way is helpful to support this very special community.

Dr Marion Cheesbrough
Chair of Trustees

4. Our purpose, aims and objectives

OUR PURPOSE

Our charity's purposes, as set out in the company's memorandum and articles of association, are to:-

Relieve the needs of people with disabilities and/or suffering from mental ill health, for public benefit, by providing

- *Supported employment and training*
- *Education and training in horticultural knowledge and related subjects*
- *Support to enable beneficiaries (core volunteers) to manage their mental health and reduce their reliance on health services*

OUR VISION

We want everyone to recognise that meaningful mental and physical activity are vital components of good mental health. We want every individual to feel that they have and can fulfil a purpose in this world.

OUR MISSION

We build people's mental resilience through supported, meaningful activity and training within an inspirational growing enterprise.

OUR GOALS

Recovery through activity
Supported volunteering in an organic growing enterprise to stimulate and sustain better physical and mental health

Social integration
Active participation and inclusion in all areas of our charity

Finding a common language
Where sometimes there just aren't the words, using our activities as a context for discovering, understanding and communicating personal needs and strengths

Empowerment
A volunteer-led journey of informed choice, where individuals set the terms for their own recovery

Gaining new skills
Horticultural, vocational and transferable life skills training (and qualifications) for every beneficiary

Destigmatising mental health
Communicating the universal reach of mental ill health and influencing change through our holistic, community approach

Impact
Making and demonstrating a positive difference in people's lives

Organisational excellence
A culture of clarity, quality, rigour and respect in all of our work

OUR VALUES

Non-judgemental
We realise that mental ill health can touch anyone. We are respectful of every individual, no matter what their circumstances are.

Meaningful
The context of our work is in nature and in enterprise. Our products and our people have purpose and value.

Community-minded
We take a holistic, participatory approach to mental health recovery, recognising that "the whole is greater than the sum of the parts". We work with each other and external networks to support our volunteers' recovery.

Fair
We support [health] equality for all. We set people up to succeed and we support everyone's right to choice, and release from stigma.

OUR STRATEGIC AIMS

1) **Sustain an inclusive, participatory growing and catering enterprise as the context for a programme of recovery from mental ill health through activity.**
2) **Provide an occupationally focused support service, establishing and evaluating the impact of tangible recovery goals and creating a clear pathway to recovery, and reengagement with the wider community**
3) **Deliver horticultural, vocational and life skills training (and qualifications), to improve participants' personal development and work readiness**
4) **Use our unique, horticultural context to expand the scope and availability of mental health support in our communities, influencing change and reducing the stigma of mental ill health**
5) **Uphold an inspirational organisational culture with the highest standards of governance and regulatory compliance**

We review our aims, objectives and activities each year. This review looks at the success of each key activity and the benefits they have brought to those people taking part. The review helps us ensure we remain focussed on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Charity and the activities reported on in this annual report to achieve those aims meet all requirements.

5. Our activities, performance and achievements

This section details our activities and achievements during the period to June 2021, with specific reference to the strategic aims and objectives outlined in our previous report

Uphold an inclusive, participatory growing and catering enterprise as the context for a programme of recovery from mental ill health through activity.

1) *Equity of service, activities to suit all abilities and full participation of as many volunteers as the site can allow, in the operations of Growing Well*
2) *A healthy and active working environment*
3) *A resilient, varied and inclusive production system that drives sustainable commercial income, standardises our practice and serves the needs of all of our beneficiaries*
4) *Supply chains and customers that complement our practice, our crops and our commercial targets*

The Coronavirus pandemic led to a lot of turbulence in terms of Volunteer engagement and throughput, mostly due to two significant site closures (22 Mar – 22 June 2020 and 1Jan – 26 Apr 2021). Whilst remote Volunteer engagement opportunities were created and upheld during both of these closures (newsletters, social media and phone updates), there was a significant, resultant drop in numbers. The field operations were interrupted considerably by the lack of Volunteer activity on site.

Maintaining the Crop Share sales to our newly bolstered 100 crop sharers was a priority in terms of sustainable income generation. Growing Well was fortunate to receive COVID emergency funding from Cumbria Community Foundation to cover the year one costs of a new Commercial Growing Manager role.

This was taken up in October 2020 by Paul Cambre, who joined the team to focus solely on crop production, commercial income streams and the dovetailing of these aspects with our Volunteer activities. In addition to this appointment, some office and catering staff were redeployed to the field to ensure the reliable delivery of the crop plan, rather than taking furlough.

On 26th April 2021, when the site reopened after the second lockdown closure, there were still 100 loyal Crop Sharers investing in a weekly veg bag but there were just 34 Volunteers on the register.

However, due to an open referral process during the lockdown, there were 50 live referrals ready to be generated and followed up with site visits.

At this time, a new Life Skills and Outreach Co-ordinator post was created to bring more local visibility to our service and proactively seek referrals from new and existing referrers in South Cumbria and North Lancashire, and to develop our programme of Life Skills courses.

The vacant Volunteer Support Manager post was filled to lead the therapeutic side of our service and roll out our newly designed service delivery frameworks: the Goals Based Outcomes framework and the Warwick and Edinburgh Mental Wellbeing Scale.

Both roles involved our core Volunteers and our Support Volunteers at the level of interviewing and feeding back on prospective candidates, bringing a real sense of collective ownership to the

processes. As a result, we are delighted to welcome Rebecca Batstone (Life Skills and Outreach Co-ordinator) and Rachel Eddyshaw (Volunteer Support Manager) to our team.

By year end, 60 new referrals had been processed and a new record engagement rate was logged. Volunteer numbers continue to grow steadily.

With integration at the heart of our holistic activity, support and training approach, the growing team introduced a more open and inclusive crop planning system, to include a monthly field walk with all staff and Volunteers. The standardisation of horticultural practice across commercial, therapeutic and training staff sets the tone for a more streamlined service, where Volunteers, staff and visitors all share a consistent understanding of who we are, what we do and why we do it.

And – despite the pandemic – our catering department worked phenomenally hard to secure a significant new contract with The Hawkshead Relish Company, to create almost 1,500 jars of pickled Growing Well produce.

Provide an occupationally focused support service, establishing and evaluating the impact of tangible recovery goals and creating a clear pathway to recovery, and reengagement with the wider community

5) A clear and fluid referral mechanism for as many people suffering from mental ill health to access the service as our site can accommodate
6) An initial assessment of whether we are the right service to meet the individual's needs and goals
7) A safe, bespoke Volunteer Journey of activity and recovery goals, plus signposting within – and outside of – our service, all recorded in an individual Volunteer Passport
8) Structured support to move on from Growing Well within a timeframe of two years, either into other services, unsupported volunteering, further education or work

With an increased number of referrals, both as the result of our site closures but also in response to our targeted outreach to more referrers, we reviewed our referral processes and optimised our website during 2020-21 to make the whole process smoother.

Our Life Skills and Outreach Coordinator became engaged as a regular attendee of our local ICC networks, increasing GP and mental health referrer knowledge of our work and our referrals process.

The appointment of Senior Occupational Therapist, Rachel Eddyshaw, into our Volunteer Support Manager role, breathed confidence into our referral and assessment system, with initial site visits being used to ascertain individuals' physical and mental health needs. The introduction of the Goals Based Outcomes framework allowed each new Volunteer to articulate a personal goal for their recovery, to be monitored and measured at 6 weekly intervals during a 1:1 session.

Using this framework, which allows for a personalised approach, the Volunteer sets the terms (and the language) for their own recovery and reviews progress against their own standards, as opposed to external or universal criteria. At point of entry, being able to establish this goal allows staff to understand quickly whether Growing Well can support the achievement of it. On the rare occasions that a goal is beyond the reach of Growing Well or not an appropriate fit, live and active signposting to other services and agencies will also be offered.

To further the robustness of this process, the introduction of the Warwick and Edinburgh Mental Wellbeing Scale allows the Volunteer Support Manager to see and understand the fluctuating nature of an individual's mental health recovery and "meet them where they are". Activity on the field and in the kitchen can then be tailored to the individual's mental health needs (present and ongoing) and respond to the overarching mental health goal that they have set.

The decision to develop the idea of a paper-based Volunteer Passport and advance to an online database of progress and achievements for each Volunteer at Growing Well was taken in early 2021. This was in recognition of both operational efficiency and information governance factors,

and allows staff and volunteers to log and review all activity that an individual has completed on site, to include everything from attendance right through to skills acquisition, training qualifications gained, life skills and social goals met. At the end of the Volunteer journey, a full "record of achievement" can be created from the database for the individual to take away.

With moving on in mind, the time cap of two years on the service was introduced with the introduction of the Goals Based Outcomes and Warwick and Edinburgh Mental Wellbeing Scale in June 2021. Existing, longer-standing Volunteers were all asked, at this stage, to articulate a present goal and will all be given the same timeframe to work towards it (as if June 2021 is "day dot").

Again, despite pandemic closures and restrictions, live signposting to other unsupported Volunteering and work experience opportunities continues to take place, including supported work experience placements such as the six-week course at Ginger Bakers (a local baker, customer and supporter of Growing Well's work), Kendal College and Heron Corn Mill.

Deliver horticultural, vocational and life skills training (and qualifications), to improve participants' personal development and work readiness

9) Accredited, entry level training for every volunteer and a continual record of skills gained; setting everyone up to succeed in our horticultural and catering activities
10) Review and improve our Life Skills training programme, ensuring that transferable life skills sessions are available to all volunteers
11) Develop and deliver training and consultancy, aligned with our work, for external individuals and groups as a means to extend our reach & strengthen our networks within the community

2020-21 academic year was the final year to attempt a universal completion of City and Guilds entry level training by all of our Volunteers. This aim was hindered by site closures and the resultant drop / fluctuation in numbers. However, during early 2021 it was decided that Growing Well would make a departure from both the funder of these courses (Community Learning and Skills) and City and Guilds. The rationale behind this bold decision was to further our plans to make skills acquisition a fully integrated part of the mental health service and not be bound by timeframes or curriculum content not suited to this purpose.

This move does not mark the end of training and skills acquisition for Growing Well – quite the contrary. This departure now allows the charity to create a bespoke programme of horticultural training for our Volunteers, unique to our mental health context.

In catering, online accredited qualifications in food hygiene are still on offer to Volunteers and have been accessible throughout the pandemic.

The employment of the Life Skills and Outreach Coordinator served two purposes: the priority purpose was to increase the quantity and quality of Volunteer referrals. The secondary purpose was to create and reintroduce a programme of varied life skills activities that would allow Volunteers the opportunity to transfer newly acquired skills from Growing Well to other contexts and situations. The planning work for this programme took place in the latter part of the financial year and will launch in the second quarter of the next financial year (Autumn 2021). The courses will be more accessible, with more drop-in opportunities available, and will also bring in experts from external agencies and organisations, to embed signposting at the heart of our charity, and benefit from specialist support for our Volunteers.

With interest in the Growing Well model not slowing down in spite of the pandemic, our staff were inundated in 2020-21 with enquiries about consultancy, training and visits to site. Any enquiries of this nature are always reviewed against our charitable objectives and strategic priorities. With our therapeutic service being the single greatest priority, Growing Well took the decision to move all visits of this nature to a Friday, which remains a non-therapeutic, community volunteering day on site.

A piece of consultancy of particular strategic interest was funded by the local Clinical Commissioning Group in October 2020 – March 2021 and saw the collaboration of Growing Well and The Well Communities CIC in the creation of a market gardening space at the Green Heart Den in Barrow-in-Furness. Horticultural consultancy was provided by Field Activity Manager James Smith during the period that Growing Well's Sizergh site was shut due to lockdown.

Use our unique, horticultural context to expand the scope and availability of mental health support in our communities, influencing change and reducing the stigma of mental ill health

12) Develop a "blueprint" for the replication of our business model so that the Growing Well approach can be established, exist and thrive in other communities
13) A proactive outreach programme to prospective referrers, providing credible advocacy of the Growing Well "recovery through activity" approach
14) A network of meaningful, local and thematic, strategic partners, supporters and donors, securing enough resource, income and reserves to deliver and safeguard our Mission
15) A complete and cohesive approach to all of our internal and external communications and branding, including annual influencing, marketing and PR strategies

In November 2020 our CEO, Mary, was awarded a 9-month grant from the Winston Churchill Memorial Trust COVID-relief fund to address the burgeoning mental health service demand in rural areas through the creation of a blueprint for the replication of Growing Well. This grant funded a fifth day of work for Mary and allowed for the formalisation of interest in business planning for an additional Growing Well site within Cumbria.

The blueprint for a site was put together with guidance from a Social Replication Toolkit created by Spring Impact. A replication working group was formed and in March 2021, a potential replication partner (funder) came forward with the offer to support a replication.

For the remainder of the financial year, a grant from the Cumbria Community Foundation Westmorland Family Fund covered the costs of staff time to complete a detailed feasibility for this specific replication opportunity.

Throughout the whole of the financial year, nothing was more important to Growing Well than ensuring that existing Volunteers were receiving adequate mental health support at all times (including during the times when Growing Well's gates were closed) and prospective Volunteers were aware of Growing Well and had clear routes into the service. Whilst significant improvements were made in our networking and outreach approach as a result of the Life Skills and Outreach Coordinator appointment, no statutory funds followed the referrals created by new and existing GP contacts, social prescribers or mental health teams.

Fundraising was also of high importance in safeguarding the delivery of our mission. A diversified income generation strategy that had been kickstarted as a result of our Crowdfunder campaign in 2019 was suppressed and curtailed by pandemic restrictions. Events were cancelled, corporate sponsorships were compromised due to economic downturn and community fundraising was much harder to promote and achieve. At this time, a relentless, targeted approach to new and existing grants and trust funders was undertaken by our Development team and supported by several trustees.

COVID response and relief funding was successfully obtained and our work paid off, with a satisfying rise in income generation during the financial year. With the future still very uncertain, this was a necessary strategy to underpin both the current operation and any designs to replicate the charity in other geographical areas.

Always planned for this financial year, a major web development project was undertaken, with immediate, remedial work undertaken on the existing site and a fresh new website due to launch in Q2 of the 2021-2 financial year. The focus of the website will serve three key priorities:

- To provide a very clear picture of what Growing Well's service is and facilitate a simple referral process

- To provide a very clear donation mechanism for supporters
- To ensure simple subscription to (and information about) our crop share scheme

The charity's first full and formal strategies for income generation, marketing and communications were developed and will feed into a 3-year development plan for Growing Well, which will launch in 2021-22 financial year.

Uphold an inspirational organisational culture with the highest standards of governance and regulatory compliance

16) Establish, promote and uphold our Vision, Mission, Goals and Values at every level of our organisation
17) Ensure that our organisation is safe, welcoming, functional and future proof
18) Comply with all Charity Commission standards in the production and embedding of our organisational governance framework.

In September 2020, a board and staff "away day" took place to review our Vision, Mission, Goals and Values, and align these with clear operating principles. This set the tone for a new narrative for Growing Well, explaining in clear detail the intended service delivery model and the values upon which it hangs. At the point of reopening our sites to Volunteers, our Support Volunteers, staff and core Volunteers were all inducted in this piece of work and asked to sign an agreement, which underpins some basic expectations around our service being universally:

- Non-judgemental
- Meaningful
- Community minded
- Fair

2020-21 also saw the inauguration of a Governance Working Group for Growing Well, led by the Chair of Trustees. This group met monthly to tackle key policy updates, procedures and processes that would aid the safe and consistent delivery of our work.

Notably, essential Mental Health Training and Safeguarding [internal] training for all staff and support volunteers was rolled out alongside comprehensive, organisation-specific policies.

Our site passed its annual Health and Safety review in August 2020. Our catering facility upholds its 5 star hygiene rating. Improvements to site included the extension of our car park to accommodate the growing number of vehicles attending site. This involved the re-siting of our compost storage up onto the top field. A five-year investment plan for the site will be created as part of our 2021-22 organisational development work.

Additional points of note

In such an unprecedented year of change and upheaval (both internally, at Growing Well, and across the world at large), it is important to note the highly professional approach to pandemic management by our trustees and staff, as well as the huge loyalty and dedication shown by our staff to keep our site running and our crops growing.

We would also like to acknowledge our Volunteer workforce (both those who come here to support the service and those who are supported by the service) for their dedication to getting Growing Well back on track, welcoming new members of the community with open arms and always and working together to support positive change.

Some statutory funding was granted to Growing Well and – whilst small – we are hopeful that the recognition of our work by statutory providers will continue to support the case for our funding in the future, justified by the significant work we do in community mental health.

Credit must go to our phenomenal fundraising team of staff and trustees, who have worked tirelessly (and remotely) to ensure that the gates could reopen and our service could not only continue but thrive.

Replication is now recognised by Growing Well as a "must do", with the statistics all pointing towards a spike in population mental ill health following the first year of the pandemic and reports of statutory mental health services being chronically under-resourced/overburdened.

Initial work has shown that Growing Well can and should exist in other communities for the benefit of those people who are living through agonising mental ill health – often without support.

It is our strategic aim to expand our service in 2021-22 and this includes both maximising our volunteer attendance to Sizergh AND facilitating sites like it in other areas.

6. Future strategic plans

Cross-cutting aim: service expansion

1. **Support as many people as we can to enter the service, thrive whilst here and feel empowered to leave**
    a. Ensure the consistent quantity of referrals and improve engagement levels
    b. Improve the quality of the referrals we receive so that they are more relevant and detailed
    c. Provide an environment where all volunteers feel safe and valued, and everyone has a part to play
    d. Develop and implement a clear and supportive exit strategy for all volunteers

2. **Understand and demonstrate the impact of our work, ensuring <u>everyone</u> who comes to Growing Well has a goal for their recovery that can be supported through our activities**
    a. Ensure that everyone who comes to Growing Well is able to articulate a goal for their recovery to work towards
    b. Create a comprehensive and user-friendly data collection system, allowing each volunteer to have a personal record of achievement
    c. Review all training delivery at Growing Well and align with charity mission and vision
    d. Redevelop and establish life skills training programme, to include structured signposting and volunteer development opportunities

3. **Promote "recovery through activity" with a targeted, community engagement approach**
    a. Create a full, annual marketing and communications strategy
    b. Deliver a continual programme of outreach to ensure maximum local stakeholder involvement and understanding of our mission
    c. Expand and improve our Support Volunteer opportunities

4. **Improve efficiencies in our service and maximise opportunities for sustainable, unrestricted income**
    a. Diversify our funding streams to spread risk and explore new avenues of unrestricted income
    b. Maximise field and catering output and sales opportunities
    c. Understand/align the presentation of our accounts with our new, integrated service delivery model
    d. Review all costs, including staffing structure, to ensure maximum efficiency and output in line with core challenges / strategic aims

5. **Create and operate governance and infrastructure systems that bring structure, clarity and support to the delivery of our work**
    a. Complete policy overhaul and staff training programme
    b. Board overhaul
    c. Infrastructure planning and investment in our Sizergh site
    d. Review Articles of Association, charitable objects and Growing Well membership
    e. Review Growing Well Intellectual Property and renew the Trademarking

6. **Create a 3-year development plan for sustainable growth, to include the replication of our service delivery model in other locations**
    a. Create a 3 year financial plan, accounting for ambitious growth
    b. Create a 3 year recruitment plan, accounting for ambitious growth
    c. Create a blueprint for replication and partnerships

7. Structure, governance and management

a) Constitution

Growing Well Limited is registered as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association

b) Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of Articles

Our trustee numbers are currently quite low. Thanks to the generous support of one of our funders, we have been able to enlist Trustee Works to assist with a skills gap analysis and formal recruitment process in 2021.

c) Organisational structure and decision making procedures

The Board of Trustees meets monthly but delegates the daily running to the Chief Executive Officer.

During COVID lockdowns, The Trustees continued to engage through virtual and appropriately socially distanced meetings. The new methods have probably enabled more agility / flexibility in decision making and the ability to offer support.

A number of working groups, involving trustees and staff, exist to aid discussion and problem solving in different aspects of the charity's operations, and these continued to operate throughout the pandemic. These groups report back to the main board with any recommendations.

d) Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. This is done through a live risk register, which is reviewed and updated at each board working group, the Governance Working Group and the Full Board meetings. The board is satisfied the systems and procedures are in place to mitigate exposure to the major risks.

The Trustee board is sensitive to potential risks to which the Charity may be exposed. The principal risks currently identified are:-

- Income from grants and trusts reducing due to competition before and during the COVID-19 pandemic, and due to a number of funds closing down (due to the pandemic)
- Succession of key roles
- Replication project putting core charity site/finances in danger
- GDPR breach
- Winter lockdown / site closure due to COVID

8. Financial review

Results for the year

The charity's total income for the year was £491,887 (2020: £442,295). The growth of 11% was very much driven by Trust and Grants funding which dominated our income during the period, rising to £334,114 (2020: £198,097). Whilst a proportion (21%) of this figure came from successful applications to local and national Covid response funds, by far the larger amount came from applications focused on the core of what we do, as well as our solid development plans.

Following the previous year in which we had worked hard to broaden our income streams and reduce over reliance on grant funding, this shift might be considered a backward step. However, given the exceptional circumstances, which curtailed many other fundraising initiatives, the willingness of trusts and foundations, old and new, to continue actively supporting our charity was a hugely positive result. In fact we received £53K of unexpected and unsolicited grants in the final quarter from two previous funders who were winding up and chose to distribute funds to us. This is a great testament to both our reputation, and the strong relationships we build.

An equally pleasing performance was the growth in sales of produce. Despite lockdowns and restrictions on the number of people able to work on the field, we managed to grow and sustain the number of Crop Shares at 100, delivering an increased value of £19.5K (75%) on the previous year. This was achieved through the hard work and dedication of staff, some of whom were redeployed from their normal roles to work on the field.

Whilst fundraising income was down on expectations, there were very welcome donations from individual, community, and corporate supporters. We hope these will become valuable longstanding relationships.

Training income was down as course delivery had to be postponed and we were able to make a small claim on the Government's job retention scheme for staff placed on temporary furlough.

Total Expenditure increased by £27.5K (7.9%) to £376,845 (2020: £349,288)

There were limited opportunities to reduce costs despite the restricted on-site service delivery. With activities on the field continuing unabated, most costs continued as normal with the exception of some direct volunteer costs.

We ploughed on with plans for service development and recruited a new Commercial Growing Manager to help build a more sustainable future by growing commercial income from our produce.

We also invested in our website and our data management systems

The Net Result was a Surplus of £115,042 (2020: £93,007). After such a turbulent year, it is incredibly reassuring to see Growing Well emerge in a stable financial position.

Reserves Policy

The Charity had an unwritten policy whereby the Unrestricted General Funds (not restricted, designated or invested in tangible fixed assets) held as Reserves should be between 3 and 6 months of expenditure. Post year end we reconsidered our approach and adopted a methodology based on a risk-based assessment of each income stream

Based on the analysis performed, and the current risks identified, we established a target reserves level of £115K, with a tolerance of £30K either way

At this level, the Charity would be able to continue its current activities in the event of a further significant drop in income.

To put this into context, £115K equates to c.3 months of our annual operating spend.

At the year end, Unrestricted General funds (Reserves) stand at £104,382 and comfortably within the target range.

Our Reserves Policy will be reviewed on an annual basis as part of the planning and budgeting process.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Responsibilities of the Trustees

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

• select suitable accounting policies and then apply them consistently;

• observe the methods and principles of the Charities SORP (FRS 102);

• make judgements and accounting estimates that are reasonable and prudent;

• state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;

• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees on October 1, 2021, and signed on their behalf by

Dr M F Cheesbrough

9. Independent Examiner's Report

Independent Examiner's Report to the Trustees of Growing Well Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Karen Rae Dated: October 1, 2021

Karen Rae FCCA
Armstrong Watson Audit Limited, Carlisle

9. Statement of financial activities

**Statement of financial activities (incorporating income and expenditure account)
for the year ended 30 June 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Fixed asset fund 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:						
Donations and grants	3	**159,114**	**199,111**	**33,684**	**391,909**	*334,400*
Charitable activities	4	**46,373**	**-**	**-**	**46,373**	*65,404*
Other trading activities	5	**53,577**	**-**	**-**	**53,577**	*42,180*
Investments	6	**28**	**-**	**-**	**28**	*311*
Total income		**259,092**	**199,111**	**33,684**	**491,887**	*442,295*
Expenditure on:						
Raising funds	7	**51,589**	**2,346**	**-**	**53,935**	*44,629*
Charitable activities	8	**155,124**	**140,954**	**26,832**	**322,910**	*304,659*
Total expenditure		**206,713**	**143,300**	**26,832**	**376,845**	*349,288*
Net income/(expenditure)		**52,379**	**55,811**	**6,852**	**115,042**	*93,007*
Transfers between funds	16	**(6,912)**	**-**	**6,912**	**-**	*-*
Net movement in funds		**45,467**	**55,811**	**13,764**	**115,042**	*93,007*
Reconciliation of funds:						
Total funds brought forward		**148,915**	**24,112**	**83,630**	**256,657**	*163,650*
Net movement in funds		**45,467**	**55,811**	**13,764**	**115,042**	*93,007*
Total funds carried forward		**194,382**	**79,923**	**97,394**	**371,699**	*256,657*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 29 to 47 form part of these financial statements.

10. Balance sheet

Balance sheet as at 30 June, 2021

			2021 £		2020 £
Fixed assets					
Tangible assets	12		**70,894**		78,393
			70,894		78,393
Current assets					
Debtors	13	**4,827**		16,632	
Cash at bank and in hand		**324,499**		186,971	
		329,326		203,603	
Creditors: amounts falling due within one year	14	**(28,521)**		(25,339)	
Net current assets			**300,805**		178,264
Total assets less current liabilities			**371,699**		256,657
Net assets excluding pension asset			**371,699**		256,657
Total net assets			**371,699**		256,657
Charity funds					
Restricted funds:					
Restricted funds	16	**79,923**		24,112	
Fixed asset fund	16	**97,394**		83,630	
Total restricted funds	16		**177,317**		107,742
Unrestricted funds	16		**194,382**		148,915
Total funds			**371,699**		256,657

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Dr M F Cheesbrough
Chair of Trustees

Date: October 1, 2021

The notes on pages 29 to 47 form part of these financial statements.

11. Notes to the financial statements

Notes to the financial statements for the year ended 30 June 2021

1 General information

Growing Well Limited is a charitable company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006. The address of the registered office is Low Sizergh Farm, Sizergh, Kendal, Cumbria, LA8 8AE.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

The Trustees assess annually whether the use if the going concern basis of accounts preparation is appropriate - and consider any material uncertainties that exist relating to events and conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The Trustees have made this assessment and considered the impact of COVID-19, as described in the Trustees Report, on a period of at least one year from approval of these financial statements. The Trustees conclude that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continue to adopt the going concern basis of accounting.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using both the straight line and the reducing balance method.

Depreciation is provided on the following bases:

Short term leasehold property	- Straight line over the lease term
Plant and machinery	- 5 years straight line or 25% reducing balance
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 3 years straight line
Office equipment	- 3 years straight line

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Income from donations and grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Fixed asset fund 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations and legacies	57,755	-	-	**57,755**	*136,303*
Grants	101,359	199,111	33,684	**334,154**	*198,097*
Total 2021	**159,114**	**199,111**	**33,684**	**391,909**	*334,400*
Total 2020	*204,513*	*100,086*	*29,801*	*334,400*	

Analysis of grant income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Growing	-	68,796	**68,796**	*42,286*
Volunteer Support	-	57,216	**57,216**	*36,800*
Catering	-	19,809	**19,809**	*20,000*
Training	-	6,500	**6,500**	*1,000*
Business Development	-	13,600	**13,600**	-
Coronavirus Job Retention Scheme	5,595	-	**5,595**	*5,692*
Other Grant Income	95,764	33,000	**128,764**	*66,965*
Capital Funding	-	33,684	**33,684**	*25,354*
Total 2021	101,359	232,605	**333,964**	198,097
Total 2020	*72,657*	*125,440*	*198,097*	

4 Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Training	22,198	**22,198**	*60,018*
Adult Social Care	-	**-**	*5,386*
Morecambe Bay CCG	24,175	**24,175**	*-*
Total 2021	46,373	**46,373**	*65,404*
Total 2020	*65,404*	*65,404*	

5 Income from other trading activities
Income from non-charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Catering and other income	2,910	**2,910**	*5,678*
Growing Retail - Cropshare	45,180	**45,180**	*25,676*
Growing Retail - Other	401	**401**	*1,623*
Growing Wholesale	4,532	**4,532**	*9,203*
Profit on sale of fixed assets	554	**554**	*-*
Total 2021	53,577	**53,577**	*42,180*
Total 2020	*42,180*	*42,180*	

6 Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Investment income	28	**28**	*311*
Total 2020	*311*	*311*	

7 Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Consultancy costs	-	-	-	*12,750*
Event costs	1,234	-	**1,234**	*981*
Other fundraising costs	634	-	**634**	*1,212*
Wages and salaries	49,721	2,346	**52,067**	*29,686*
Total 2021	51,589	2,346	**53,935**	*44,629*
Total 2020	*44,629*	-	*44,629*	

8 Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable operations	155,124	167,786	**322,910**	*304,659*
Total 2020	*188,339*	*116,320*	*304,659*	

8 Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable operations	209,861	26,832	86,217	**322,910**	*304,659*
Total 2020	*195,732*	*24,431*	*84,496*	*304,659*	

9 Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable operations	*264,976*	*57,934*	**322,910**	*304,659*
Total 2020	*253,841*	*50,818*	*304,659*	

9 Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable operations 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	158,161	**158,161**	*156,665*
Depreciation	26,832	**26,832**	*24,431*
Growing costs	19,059	**19,059**	*12,518*
Volunteer support	8,090	**8,090**	*14,230*
Catering	3,273	**3,273**	*2,515*
Training and Education	2,925	**2,925**	*4,926*
Site costs	12,191	**12,191**	*13,832*
General support costs	23,669	**23,669**	*19,707*
PR and Marketing	5,609	**5,609**	*1,086*
Governance	5,167	**5,167**	*3,931*
Total 2021	*264,976*	**264,976**	*253,841*
Total 2020	*253,841*	*253,841*	

Analysis of support costs

	Charitable operations 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	51,700	**51,700**	*39,067*
Management and admin costs	82	**82**	*10,991*
Professional fees	6,110	**6,110**	*313*
Bank and finance charges	42	**42**	*447*
Total 2021	*57,934*	**57,934**	*50,818*
Total 2020	*50,818*	*50,818*	

10. Staff costs

	2021 £	2020 £
Wages and salaries	**231,595**	*203,388*
Social security costs	**18,881**	*12,463*
Contribution to defined contribution pension schemes	**11,452**	*9,568*
Total 2021	**261,928**	*225,419*

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Staff	**12**	*15*

No employee received remuneration amounting to more than £60,000 in either year.

During the year remuneration paid to key management personnel amounted to £39.7k (2020: £26.4k).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 £NIL)*.

During the year ended 30 June 2021, no Trustee expenses have been incurred *(2020 £NIL)*.

12. Tangible fixed assets

	Short-term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equip-ment £	Total £
Cost or valuation						
At 1 July 2020	**77,388**	**275,298**	**16,000**	**32,935**	**28,518**	**430,139**
Additions	6,772	9,899	-	1,923	2,585	**21,179**
Disposals	-	(14,307)	(1,000)	-	-	**(15,307)**
At 30 June 2021	**84,160**	**270,890**	**15,000**	**34,858**	**31,103**	**436,011**
Depreciation						
At 1 July 2020	**70,302**	**218,709**	**4,512**	**31,040**	**27,183**	**351,746**
Charge for the year	2,638	18,933	2,813	1,515	933	**26,832**
On disposals	-	(12,698)	(763)	-	-	**(13,461)**
At 30 June 2021	**72,940**	**224,944**	**6,562**	**32,555**	**28,116**	**365,117**
Net book value						
At 30 June 2021	**11,220**	**45,946**	**8,438**	**2,303**	**2,987**	**70,894**
At 30 June 2020	*7,086*	*56,589*	*11,488*	*1,895*	*1,335*	*78,393*

13. Debtors

	2021 £	*2020 £*
Due within one year		
Trade debtors	**1,848**	*13,709*
Prepayments and accrued income	**2,979**	*2,923*
Total 2021	**4,827**	*16,632*

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**7,404**	*876*
Other taxation and social security	**9,056**	*8,301*
Other creditors	**1,582**	*670*
Accruals and deferred income	**10,479**	*15,492*
Total 2021	**28,521**	*25,339*

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**324,499**	*186,971*

Financial assets measured at fair value through income and expenditure comprise cash at bank.

16. Statement of funds

	Balance at 1 July 2020	Income	Expenditure	Transfers in/out	Balance at 30 June 2021
	£	£	£	£	£
UNRESTRICTED FUNDS					
Designated funds					
Training costs	28,339	-	-	(28,339)	-
Replication Project	-	-	-	65,000	65,000
Low Sizergh site dilapidations	-	-	-	25,000	25,000
	28,339	-	-	61,661	90,000
General funds					
General Funds - all funds	120,576	259,092	(206,713)	(68,573)	104,382
Total Unrestricted Funds	148,915	259,092	(206,713)	(6,912)	194,382
RESTRICTED FUNDS					
National Lottery Coronavirus Support Fund	-	31,615	(31,615)	-	-
The Henry Smith Charity	7,631	-	(7,631)	-	-
Frieda Scott Charitable Trust	-	13,316	-	-	13,316
Nineveh Charitable Trust	-	5,000	-	-	5,000
Henry Oldfield Trust	-	5,000	-	-	5,000
CCF Westmorland Family Fund	1,693	7,600	(3,893)	-	5,400
Sir John Fisher Foundation	2,119	30,000	(15,186)	-	16,933
Newby Trust	-	6,500	-	-	6,500
Lloyds Bank Foundation	-	33,000	(33,000)	-	-
Cumbria Community Foundation (CCF)	352	-	(352)	-	-
CCF COVID-19 Response Fund	7,000	25,284	(22,891)	-	9,393
Co-op Local Community Fund	1,818	2,087	(3,905)	-	-
The D'Oyly Carte Charitable Trust	-	4,000	(4,000)	-	-
Cumbria PCC COVID-19 Fund	-	3,500	(3,500)	-	-
Access - Enterprise Development Fund	-	6,000	(1,750)	-	4,250
Postcode Neighbourhood Trust	-	19,809	(12,642)	-	7,167
Lake District Foundation	2,500	-	-	-	2,500
Combined Funds <£2k	999	6,400	(2,935)	-	4,464
	24,112	199,111	(143,300)	-	79,923
Restricted fixed assets					
Fixed Asset Fund	78,393	-	(26,832)	19,333	70,894
Harold & Alice Bridges Charity	-	1,500	-	-	1,500
Hadfield Trust	5,237	-	-	(5,237)	-
Anonymous	-	20,000	-	-	20,000
CCF COVID-19 Response Fund	-	7,184	-	(7,184)	-
The Dowager Countess Eleanor Peel Trust	-	5,000	-	-	5,000
	83,630	33,684	(26,832)	6,912	97,394
Total Restricted Funds	107,742	232,795	(170,132)	6,912	177,317
TOTAL OF FUNDS	256,657	491,887	(376,845)	-	371,699

16 Statement of funds (continued)

Designated Funds

Replication Project – fund created to cover a proportion of senior management time as replication options are investigated.

Low Sizergh Site Dilapidations - to cover anticipated investment needed to the temporary structures on the existing site.

Restricted Funds

National Lottery Community Fund/Department for Culture, Media and Sport - Coronavirus Community Support fund - funding to help 'Keep on Growing'; maintaining farm operations during the COVID lockdown restrictions.

The Henry Smith Charity – A three-year award concluding September 2020, funding an Occupational Therapist and associated costs.

Frieda Scott Charitable Trust, The Nineveh Trust and Henry Oldfield Trust – funding towards running costs of the Recovery Through Activity programme.

Cumbria Community Foundation Westmorland Family Community Fund - brought forward funding towards running costs of the Recovery Through Activity programme and a new grant for a feasibility study looking at potential site replication.

Sir John Fisher Foundation - delivery of the Furness day of the Recovery Through Activity programme.

Newby Trust - costs associated with the Life Skills training programme.

Cumbria Community Foundation – A three-year award concluding August 2020, to fund horticultural operating costs, including seeds, growing media and volunteer safety boots.

Cumbria Community Foundation COVID-19 Response fund - funding towards new Commercial Grower.

Co-op Local Community Fund – funding horticultural seeds and compost.

The D'Oyly Carte Charitable Trust – funding horticultural costs.

Cumbria Police and Crime Commissioner COVID-19 Community Recovery Fund - contribution towards Growing Manager's salary costs.

Access – The Foundation for Social Investment, Enterprise Development fund - feasibility study for potential new trading opportunities.

Postcode Neighbourhood Trust - funding for Catering Manager's salary.

Lake District Foundation Small Grants fund – funding to run farm visits for young people.

Restricted Fixed Asset Funds

The Harold and Alice Bridges Charity - to purchase horticultural equipment.

The Hadfield Trust - contribution towards the cost of replacement on-site offices and storage accommodation.

Anonymous/The Dowager Countess Eleanor Peel Trust - contribution towards new horticultural building.

Cumbria Community Foundation COVID-19 Response fund - for costs of repurposing a polytunnel to provide more essential safe, socially distanced indoor space for breaks and training sessions.

16 Statement of funds (continued)

Transfers between funds

During the year there was also a transfer from unrestricted to restricted Fixed Asset Fund representing the element of capital expenditure not funded by grants and met from reserves. The Fixed Asset Fund continues to reflect the Net Book Value of all assets held by the Charity, as agreed by the Trustees.

During the year the Trustees agreed to newly designated funds totalling £90K. £65K is set aside to partly fund the senior management team, directly or through backfill of operational duties, as they actively pursue and develop plans for site replication. A further £25K has been designated to cover much needed infrastructure investment at our existing Sizergh site. Offsetting these designations is the release of a £28K training fund set up last year amidst uncertainty around funding and course commitments, and happily not required.

16. Statement of funds continued

Statement of funds – prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2020 £
UNRESTRICTED FUNDS					
Designated funds					
Training costs	-	28,339	-	-	28,339
General funds					
General Funds - all funds	72,783	284,069	(232,968)	(3,308)	120,576
Total Unrestricted Funds	72,783	312,408	(232,968)	(3,308)	148,915
RESTRICTED FUNDS					
Tudor Trust	9,118	20,000	(20,855)	(8,263)	-
The Henry Smith Charity	7,280	26,800	(26,449)	-	7,631
Frieda Scott Charitable Trust	-	15,000	(15,000)	-	-
Nineveh Charitable Trust	-	-	-	-	-
Cumbria Community Foundation (CCF)	-	5,000	(4,648)	-	352
Sir John Fisher Foundation	5,624	-	(3,505)	-	2,119
Co-op Local Community Fund	2,099	1,786	(2,067)	-	1,818
Westmorland Family Community Fund & Rowan Fund	-	15,000	(13,307)	-	1,693
The D'Oyly Carte Charitable Trust	-	3,000	(3,000)	-	-
CCF COVID-19 Response Fund	-	9,000	(2,000)	-	7,000
Lake District Foundation	-	2,500	-	-	2,500
Combined Funds <£2k	57	2,000	(1,058)	-	999
	24,178	100,086	(91,889)	(8,263)	24,112
Restricted fixed assets					
Fixed Asset Fund	45,472	-	(24,431)	57,352	78,393
Sir John Fisher Foundation	15,000	-	-	(15,000)	-
Roselands Trust	-	7,000	-	(7,000)	-
Anonymous	-	9,534	-	(9,534)	-
Harold and Alice Bridges Charity	-	2,000	-	(2,000)	-
Hadfield Trust	-	6,820	-	(1,583)	5,237
Story Contracting	-	4,447	-	(4,447)	-
Combined Funds <£2k	6,217	-	-	(6,217)	-
	66,689	29,801	(24,431)	11,571	83,630
Total Restricted Funds	90,867	129,887	(116,320)	3,308	107,742
TOTAL OF FUNDS	163,650	442,295	(349,288)	-	256,657

17. Summary of funds

Summary of funds – current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	*Balance at 30 June 2021 £*
Designated funds	**28,339**	**-**	**-**	**61,661**	**90,000**
General Funds	**120,576**	**259,092**	**(206,713)**	**(68,573)**	**104,382**
Restricted Funds	**24,112**	**199,111**	**(143,300)**	**-**	**79,923**
Restricted Fixed Assets	**83,630**	**33,684**	**(26,832)**	**6,912**	**97,394**
TOTAL OF FUNDS	**256,657**	**491,887**	**(376,845)**	**-**	**371,699**

Summary of funds – prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers in/out £	*Balance at 30 June 2020 £*
Designated funds	*-*	*28,339*	*-*	*-*	*28,339*
General Funds	*72,783*	*284,069*	*(232,968)*	*(3,308)*	*120,576*
Restricted Funds	*24,178*	*100,086*	*(91,889)*	*(8,263)*	*24,112*
Restricted Fixed Assets	*66,689*	*29,801*	*(24,431)*	*11,571*	*83,630*
TOTAL OF FUNDS	*163,650*	*442,295*	*(349,288)*	*-*	*256,657*

17. Summary of funds (continued)

PRIOR YEAR
Restricted Funds

The Tudor Trust – A three year award running until September 2020, funding the salary and associated operating costs of our catering activity, offering extended opportunities for volunteers.

Henry Smith Charity – A three year award running until September 2020, funding an Occupational Therapist and associated costs.

Frieda Scott Charitable Trust – A single year award contributing to Growing Manager staff costs.

Cumbria Community Foundation – A three year award concluding August 2020, to fund horticultural operating costs, including seeds, growing media and volunteer safety boots.

Sir John Fisher Foundation – Annual award covering the running costs of a minibus to bring volunteers to and from site.

Co-op Community Fund – Funding horticultural seeds and compost

Westmorland Family Community Fund and Rowan Fund – Funding the Recovery Through Activity project – a combination of staff and volunteer activity costs

The D'Oyly Carte Charitable Trust – Funding Growing Manager staff costs

Cumbria Community Foundation COVID 19 Emergency Response Fund – Contribution funding towards new Commercial Grower role plus additional IT equipment

Lake District Foundation – Funding to run farm visits for young people

Nineveh Charitable Trust A contribution towards our Growing Manager salary costs

Restricted Fixed Asset Funds

Sir John Fisher Foundation – purchase of a replacement minibus

Roselands Trust – Contribution towards the cost of replacement on site offices and storage accommodation

Anon – Contribution towards the cost of replacement on site offices and storage accommodation

The Harold and Alice Bridges Charity Contribution towards the cost of replacement on site offices and storage accommodation

The Hadfield Trust - Contribution towards the cost of replacement on site offices and storage accommodation

Story Contracting – Donation in kind covering labour and equipment hire for resurfacing the carpark and access track.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Restricted fixed assets 2021 £	Total funds 2021 £
Tangible fixed assets	-	-	70,894	**70,894**
Current assets	222,903	79,923	26,500	**329,326**
Creditors due within one year	(28,521)	-	-	**(28,521)**
Total	194,382	79,923	97,394	**371,699**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Restricted fixed assets 2020 £	Total funds 2020 £
Tangible fixed assets	-	-	*78,393*	*78,393*
Current assets	*174,254*	*24,112*	*5,237*	*203,603*
Creditors due within one year	*(25,339)*	-	-	*(25,339)*
Total	*148,915*	*24,112*	*83,630*	*256,657*

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £11,452 (2020 £9,568). At the year end date £1,572 (2020 £637) was payable to the fund and is included in creditors.

20. Operating lease commitments

At 30 June 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 **£**	*2020* £
Not later than 1 year	**7,320**	*7,320*
Later than 1 year and not later than 5 years	**17,690**	*25,010*
	25,010	*32,330*

At the year end date the balance outstanding on leases related to the charity's land lease which has been agreed for a period of 5 years to 30 November 2024.