



# 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



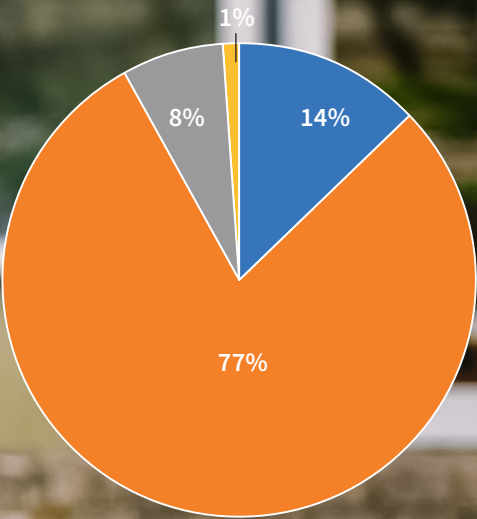
# We support people experiencing mental ill health to activate their own recovery and live a healthier life.

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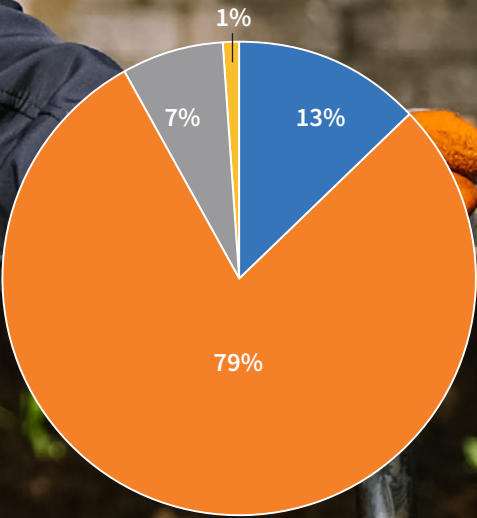
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# Income Stream Analysis

2024 £1,136k



2023 £800k



- Donations
- Grants
- Charitable Activities
- Other Trading Activities

# 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

Therapeutic days delivered:

**Kendal** 190

**Tebay** 182

**West Cumbria** 18

Individuals engaged  
(6+ weeks):

**Kendal** 98

**Tebay** 99

**West Cumbria** 19

Average attendance:

**Kendal** 67%

**Tebay** 68%

**West Cumbria** 67%

Individual attendances  
to day service:

**Kendal** 1,337

**Tebay** 990

**West Cumbria** 56

*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.

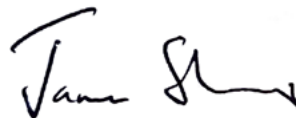
We have continued to face an extremely challenging funding environment with overall charity sector income having fallen due to the cost-of-living crisis and heavily oversubscribed grants and trusts fundraising channels.

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.

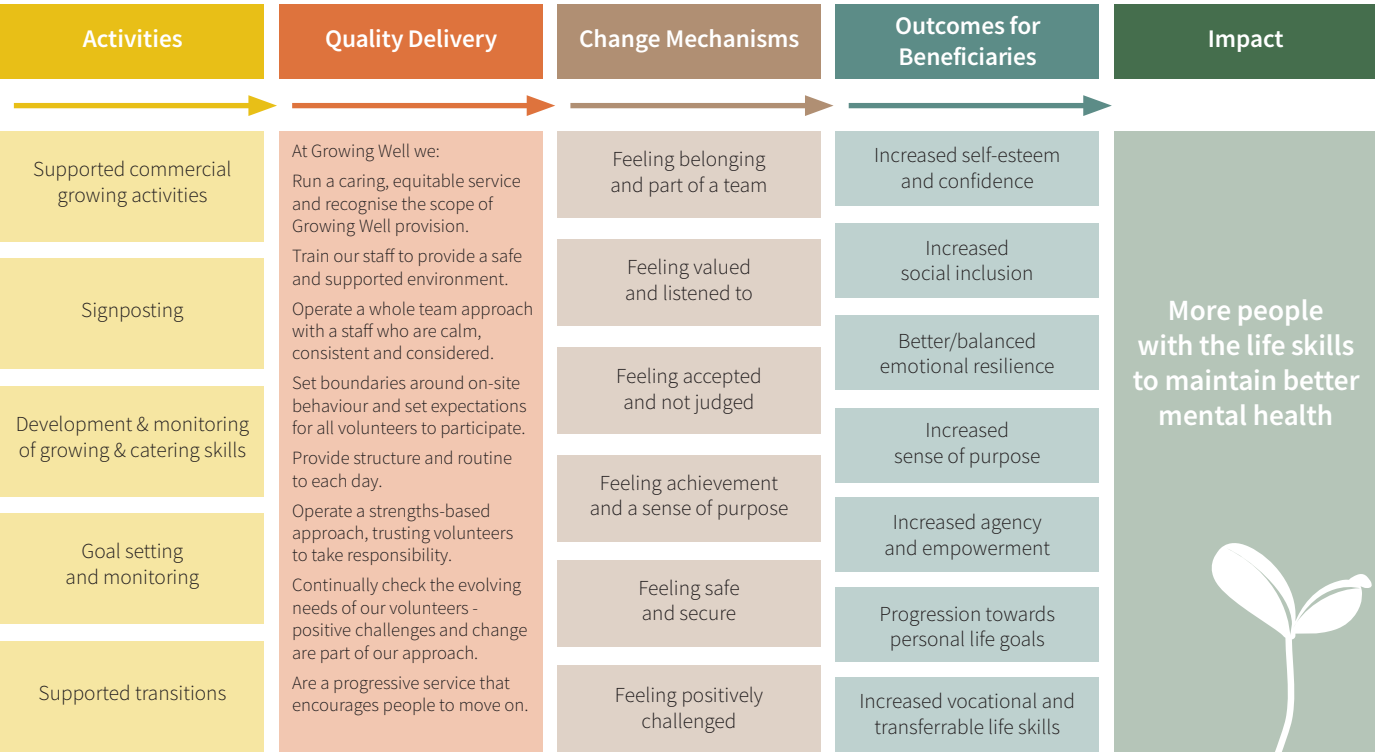
A significant investment this year has been in the expansion and streamlining of our operational and governance systems under a new IT infrastructure.

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.





## 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 DCI 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)*<sup>1</sup>

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.

<sup>1</sup> <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:

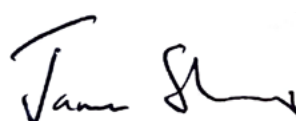
- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that 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 16<sup>th</sup> 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 30<sup>th</sup> JUNE 2024

#### Opinion

We have audited the financial statements of Growing Well Limited (the 'charity') for the year ended 30<sup>th</sup> 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 30<sup>th</sup> 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: 16<sup>th</sup> 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 £
<b>Income from:</b>						
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	-
<b>Total income</b>		<b>474,145</b>	<b>436,183</b>	<b>226,393</b>	<b>1,136,721</b>	<b>800,328</b>
<b>Expenditure on:</b>						
Raising funds	8	90,401	-	-	90,401	71,824
Charitable activities	9	387,011	374,162	73,702	834,875	722,267
<b>Total expenditure</b>		<b>477,412</b>	<b>374,162</b>	<b>73,702</b>	<b>925,276</b>	<b>794,091</b>
<b>Net (expenditure)/income</b>		<b>(3,267)</b>	<b>62,021</b>	<b>152,691</b>	<b>211,445</b>	<b>6,237</b>
Transfers between funds	17	42,230	-	(42,230)	-	-
<b>Net movement in funds</b>		<b>38,963</b>	<b>62,021</b>	<b>110,461</b>	<b>211,445</b>	<b>6,237</b>
<b>Reconciliation of funds:</b>						
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
<b>Total funds carried forward</b>		<b>58,046</b>	<b>127,260</b>	<b>327,962</b>	<b>513,268</b>	<b>301,823</b>

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 30<sup>th</sup> June 2024

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

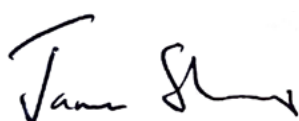
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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: 16<sup>th</sup> December, 2024

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



# 12 Statement of Cash Flows

for the Year Ended 30<sup>th</sup> June 2024

Cash flows from operating activities	Note	2024 £	2023 £
Net cash provided by (used in) operating activities	22	199,743	53,972
<b>Cash flows from investing activities</b>			
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)
<b>Cash flows from financing activities</b>			
Net cash provided by (used in) financing activities		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		(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:

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



## 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	-	<b>158,419</b>	106,472
Grants	224,730	424,683	226,393	<b>875,806</b>	628,626
<b>Total 2024</b>	371,649	436,183	226,393	<b>1,034,225</b>	735,098
<i>Total 2023</i>	<i>283,004</i>	<i>297,094</i>	<i>155,000</i>	<i>735,098</i>	

### Analysis of grant income

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

### 4. Income from charitable activities

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



## 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	<b>7,946</b>	2,606
Fundraising Events	2,704	<b>2,704</b>	2,824
<b>Total 2024</b>	10,650	<b>10,650</b>	5,430
<i>Total 2023</i>	5,430	5,430	

## 6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	158	<b>158</b>	1,027
<i>Total 2023</i>	1,027	1,027	

## 7. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Gain on sales of assets	4,908	<b>4,908</b>	-
<i>Total 2023</i>	-	-	

## 8. Expenditure on raising funds

### Fundraising trading expenses

	Unrestricted funds 2024 £	Restricted fund 2024 £	Total funds 2024 £	Total funds 2023 £
Event costs	561	-	<b>561</b>	455
Other fundraising costs	3,654	-	<b>3,654</b>	2,644
Wages and salaries	86,186	-	<b>86,186</b>	68,725
<b>Total 2024</b>	90,401	-	<b>90,401</b>	71,824
<i>Total 2023</i>	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 2023 £
Staff costs	68,633	<b>68,633</b>	96,181
Management and admin costs	12,684	<b>12,684</b>	6,210
Professional fees	23,080	<b>23,080</b>	28,307
Bank and finance charges	1,963	<b>1,963</b>	943
<b>Total 2024</b>	106,360	<b>106,360</b>	131,641
<i>Total 2023</i>	<i>131,641</i>	<i>131,641</i>	

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

	2024 £	2023 £
Payroll service fees	<b>1,295</b>	200

## 11. Staff costs

	Total 2024 £	Total 2023 £
Wages and salaries	<b>543,144</b>	495,739
Social security costs	<b>43,536</b>	40,343
Contribution to defined contribution pension schemes	<b>27,241</b>	24,146
	<b>613,921</b>	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.
<b>Staff</b>	<b>24</b>	20

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

	2024 No.	2023 No.
<b>Staff</b>	<b>17</b>	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 30<sup>th</sup> 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 £
<b>Cost or valuation</b>						
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
<b>Depreciation</b>						
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
<b>Net book value</b>						
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 £
<b>Due within one year</b>		
Trade debtors	26,101	14,914
Prepayments and accrued income	83,325	2,305
VAT Reclaimable	52,690	-
	<b>162,116</b>	<b>17,219</b>



## 15. Creditors: Amounts falling due within one year

	2024 £	2023 £
<b>Due within one year</b>		
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
	<b>51,189</b>	<b>38,931</b>

## 16. Financial instruments

Financial assets	2024 £	2023 £
Financial assets measured at fair value through income and expenditure.	<b>75,965</b>	<b>106,034</b>

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 £
<b>Unrestricted Funds</b>					
<b>Designated Funds</b>	-	-	-	-	-
<b>General Funds</b>	19,083	474,145	(477,412)	42,230	58,046
<b>Total Unrestricted Funds</b>	19,083	474,145	(477,412)	42,230	58,046
<b>Restricted Funds</b>					
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)	-	-
<b>Total</b>	65,239	436,183	(374,162)	-	127,260
<b>Restricted Fixed Asset Fund</b>					
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
<b>Total Restricted Funds</b>	282,740	662,576	(447,864)	(42,230)	455,222
<b>Total of Funds</b>	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 £
<b>Unrestricted Funds</b>					
<b>Designated Funds</b>					
Sizergh site dilapidations	25,000	-	-	(25,000)	-
<b>Total 2023</b>	25,000	-	-	(25,000)	-
<b>General Funds</b>					
General Funds - all funds	131,541	348,234	(474,555)	13,863	19,083
<b>Total Unrestricted Funds</b>	156,541	348,234	(474,555)	(11,137)	19,083
<b>Restricted Funds</b>					
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
<b>Restricted Fixed Asset Fund</b>					
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
<b>Total Restricted Funds</b>	139,045	452,094	(319,536)	11,137	282,740
<b>Total of Funds</b>	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
	<b>301,823</b>	<b>1,136,721</b>	<b>(925,276)</b>	<b>-</b>	<b>513,268</b>

### 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
	<b>295,586</b>	<b>800,328</b>	<b>(794,091)</b>	<b>-</b>	<b>301,823</b>

## 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	<b>326,376</b>
Current assets	109,235	127,260	1,586	<b>238,081</b>
Creditors due within one year	(51,189)	-	-	<b>(51,189)</b>
<b>Total</b>	<b>58,046</b>	<b>127,260</b>	<b>327,962</b>	<b>513,268</b>

### 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)
<b>Total</b>	<b>19,083</b>	<b>65,239</b>	<b>217,501</b>	<b>301,823</b>

## 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	<b>6,504</b>	7,320
Later than 1 year and not later than 5 years	<b>8,634</b>	3,050
<b>Total</b>	<b>15,138</b>	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)
<b>Adjustments for:</b>		
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
<b>Net cash provided by (used in) operating activities</b>	<b>199,743</b>	<b>53,972</b>

## 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
<b>Total cash and cash equivalents</b>	<b>75,965</b>	<b>106,034</b>

## 24. Related Party Transactions

There were no related party transactions in the year.







Growing Well  
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[www.growingwell.co.uk](http://www.growingwell.co.uk)