

# Grow-NI

Northern Ireland · Charity number 106371

## Details

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**Status** Received

**Company number** [640683](#)

**Registered** 2017-05-24

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

## Contact

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**Address** 2Nd Floor  
537 Antrim Road  
Belfast  
BT15 3bu  
BT15 3BU

**Phone** 07929784285

**Email** [claire.peacocke@grow-ni.org](mailto:claire.peacocke@grow-ni.org)

**Website** [www.grow-ni.org](http://www.grow-ni.org)

## Activities

**Purposes:** The Charity's objects ("Objects") are to promote the benefit of economically marginalised, isolated communities, and/or particular vulnerable or excluded people in Northern Ireland (the "area of benefit"), without distinction of gender, sexual orientation, age, race, ethnicity or political, religious or other opinion, and in particular to:- (1) Advance community development by: (i) promoting the development of connected, cohesive, empowered and dynamic communities, through creating opportunities for social interaction and encouraging volunteering and active citizenship, using community gardening, food production, cooking initiatives and related areas as a spring-board for community action; (ii) promoting skill-sharing between all sections of society and between generations, empowering communities to develop sustainable methods of food production for the benefit of local people; (iii) building capacity and enhancing local knowledge, skills and experience through the delivery of practical skills based training in various aspects of ecologically sound methods of growing food and in healthy meal preparation, in a manner which is accessible to, and inclusive of, to members of all communities in the area of benefit; (iv) developing community gardening and related resources and facilities for local communities and community and voluntary organisations. (2) Advance mental and physical health and well-being among people of all ages by: (i) promoting and supporting participation in community gardening and other creative physical activities; (ii) raising awareness of the benefits of healthy eating; (iii) providing opportunities for social interaction. (3) Relieve those in need by reason of youth, age, ill-health, disability, financial hardship, social isolation or other disadvantage. (4) Advance the education of the public by raising awareness of the environmental, economic and social dimensions of sustainability and biodiversity and the importance of conserving and protecting the physical and natural environment. (5) Promote good community relations, social cohesion, social justice and equality.

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Community development, Environment/sustainable development/conservation, Human rights/equality, Medical/health/sickness, Relief of poverty, Volunteer development

**Who the charity helps:** Asylum seekers/refugees, Ethnic minorities, Interface communities, Mental health, Older people, Unemployed/low income, Voluntary and community sector, Volunteers

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£114,288	£95,896	£0	3

## Trustees

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Name	Role	Appointed
Mr Tim Turner		
Ms Karin Mccully		
Ms Patricia Wallace		
Ms Shannon Donnelly		
Ms Una Duffy		

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**Grow-NI**

Northern Ireland - Charity number 106371

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# Accounts

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**Charity Registration No. 106371**

**Company Registration No. NI640683 (Northern Ireland)**

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



# **GROW-NI**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	106371
<b>Company number</b>	NI640683
<b>Registered office</b>	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
<b>Independent examiner</b>	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

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# GROW-NI

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# **GROW-NI**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The Board of Grow-NI (Grow) present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document.

#### **Structure, Governance & Management**

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees.

The Board members who served during the year were:

Tim Turner	Treasurer
Clodagh Miskelly	Resigned 01 May 2025
Patricia Wallace	
Una Duffy	
Karin McCully	Secretary (appointed 19 October 2025)
Shannon Donnelly	Appointed 21 November 2024

We recruit new Board members based on the needs of the Board, ensuring a good range of skills, experience and expertise. The work of the Board is supported by the Project Co-ordinator.

Recruitment is by personal recommendations and advertising through our social media channels and NICVA. Candidates first meet the Chair and Project Co-ordinator and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets monthly and is responsible for good governance, strategic direction and overseeing the operations of the charity. The Board are not involved in detailed operational matters and decisions.

#### **Objectives and activities**

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.



# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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### Achievements and performance

This year has been both exciting and productive for Grow, as our work continues to go from strength to strength despite an increasingly challenging funding environment. We have drawn deeply on our collective resourcefulness, creativity, and strong partnerships to navigate several funding setbacks while maintaining the quality of our groups, gardens, and community spaces.

Our tenacity has paid off: we are delighted to report that we have been awarded funding through the **National Lottery Community Fund**. This support will enable us to deliver a comprehensive three-year programme engaging more than **300 individuals** facing challenges related to poverty, mental health, and immigration status.

As an organisation working at the intersections of social and environmental justice, we are finding our skills and experience increasingly relevant and in demand. Communities are coming together to create local solutions to complex challenges, and **community gardens provide the ideal setting** for this collaborative work. Through our projects, we help to build spaces of cooperation, creativity, and connection — sharing knowledge and fostering learning, action, and reconnection with both people and place.

The ripple effects of our work continue to spread outward from our **anchor garden at the Waterworks**, through our collaborations with grassroots organisations including **Camberwell Court, Manor Street, Wave Trauma, Duncairn Arts Centre (North Belfast), GAP, Anam, Glór na Móna, Forthspring and Newhill (West Belfast), Larder>East (East Belfast), Brink! (City Centre), and Friends of the Field (South Belfast)**. Across these sites, we are exploring how communities can become more resilient through **growing, cooking, foraging, folk herbalism, ancestral skills, nature connection, storytelling, alternative energy, rewilding, education, mental health, and anti-racism work** — and more.

Our partner organisations consistently tell us that Grow brings a new and valuable dimension to their community development, social justice, and human rights work. Many report an increased confidence in taking their work beyond the walls of offices and community centres, and into outdoor spaces where healing and connection take place.

The creation of **safe, inclusive outdoor spaces** has proven to be a powerful antidote to isolation, fear, and division. This was especially evident following the **racist attacks in August**, when women and children who were afraid to leave their homes found refuge and comfort in our gardens — among friends, in nature, and away from the tension on city streets. Time and again, participants tell us that our spaces are “welcoming oases” where they feel supported, connected, and held by community and nature alike.

The combined impacts of **conflict, climate change, and biodiversity loss** are increasingly disrupting supply chains and deepening poverty. For many people already on the margins, access to affordable, healthy food is becoming ever more difficult. Through our continued collaboration with affected communities, *Grow* is well placed to help develop **place-based solutions** to these urgent challenges. Over the next three years, we will build on existing partnerships with **Anaka Women's Collective, GAP, and Larder>East** to address inequalities in access to affordable, nutritious, and culturally appropriate food.

We are also exploring creative ways to deepen our connection to the land and its potential to sustain and inspire us. Our partnership with **Brink!** and **Quarto** on the *A Growing Story* project enabled us to test new ideas in a City Centre setting — engaging new audiences, experimenting with **natural fibre growing, traditional cooking structures such as the *fulacht fia***, and facilitating city-wide conversations on key social and environmental issues of our time.

Over the past year, we have diversified our fundraising efforts by introducing a **charging model** for training, workshops, and events — a strategy we plan to build on in the coming year. We also launched an **Enthuse campaign**, appealing to the wider Grow community for support. The response — both in donations and in heartfelt messages — provided a vital boost to our unrestricted funds and morale during a difficult period. Our Christmas fundraiser alone raised **over £3,000**, for which we are deeply grateful.



# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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As always, we extend our sincere thanks to our funders, partners, volunteers, and the wider Grow community for their continued support and solidarity.

**Ní neart go cur le chéile — we are stronger together.**

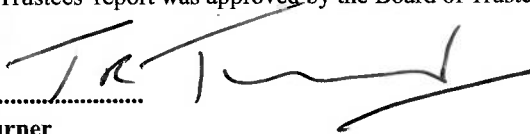
### Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees 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.

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



.....  
T Turner

Dated: 20.11.25



# GROW-NI

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

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I report on the accounts of the Trustees for the year ended 31 March 2025, which are set out on pages 5 to 13.

### Respective responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



**Mrs Lisa McCaffrey**  
**For and on behalf of**  
**Bridge, Chartered Accountants**  
**Forestview Office**  
**Purdy's Lane**  
**Belfast**  
**BT8 7AR**

Dated: 20/11/2025



## GROW-NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	-	102,706	102,706	77,543
Other income	4	11,582	-	11,582	205
<b>Total income</b>		<u>11,582</u>	<u>102,706</u>	<u>114,288</u>	<u>77,748</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	948	94,948	95,896	82,113
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		10,634	7,758	18,392	(4,365)
Fund balances at 1 April 2024		<u>18,838</u>	<u>84,839</u>	<u>103,677</u>	<u>108,042</u>
<b>Fund balances at 31 March 2025</b>		<u><u>29,472</u></u>	<u><u>92,597</u></u>	<u><u>122,069</u></u>	<u><u>103,677</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# GROW-NI

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	2025	£	2024	£	£
<b>Current assets</b>							
Debtors	10		879		287		
Cash at bank and in hand			122,935		105,012		
			<u>123,814</u>		<u>105,299</u>		
<b>Creditors: amounts falling due within one year</b>	11		(1,745)		(1,622)		
Net current assets				122,069		103,677	
<b>Income funds</b>							
Restricted funds	12			92,597		84,839	
Unrestricted funds				29,472		18,838	
				<u>122,069</u>		<u>103,677</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 20.11.25

  
T Turner  
Trustee

Company Registration No. NI640683



# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts and in light of the on going cost of living crisis, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

##### 1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.



# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Computers	15% Straight Line
Capitalised grant	15% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Cash and cash equivalents

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

#### 1.7 Financial instruments

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

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

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

##### *Basic financial assets*

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

##### *Basic financial liabilities*

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

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

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

##### *Derecognition of financial liabilities*

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



# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**1 Accounting policies** **(Continued)**

**1.8 Employee benefits**

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

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

**1.9 Retirement benefits**

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

**2 Critical accounting estimates and judgements**

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

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

**3 Donations and legacies**

	2025	2024
	£	£
Grants received	102,706	77,543
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>	<u>          </u>	<u>          </u>
	-	-
	<u>          </u>	<u>          </u>

**4 Other income**

	2025	2024
	£	£
Other income	11,582	205
	<u>          </u>	<u>          </u>



# GROW-NI

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

### 5 Charitable activities

	2025 £	2024 £
Share of support costs (see note 6)	94,312	80,613
Share of governance costs (see note 6)	1,584	1,500
	<u>95,896</u>	<u>82,113</u>
<b>Analysis by fund</b>		
Unrestricted funds	948	80
Restricted funds	94,948	82,033
	<u>95,896</u>	<u>82,113</u>

### 6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Staff costs	54,776	-	54,776	51,840	
Depreciation	-	-	-	83	
Travel	94	-	94	84	
Premises	2,200	-	2,200	2,285	
Equipment & Consumables	12,142	-	12,142	10,789	
Training & Programme	21,922	-	21,922	12,554	
Sundries	697	-	697	459	
Telephone and internet	669	-	669	767	
Insurance	1,749	-	1,749	1,625	
Printing, postage and stationery	63	-	63	127	
Accountancy	-	1,584	1,584	1,500	Governance
	<u>94,312</u>	<u>1,584</u>	<u>95,896</u>	<u>82,113</u>	
Analysed between Charitable activities	<u>94,312</u>	<u>1,584</u>	<u>95,896</u>	<u>82,113</u>	

### 7 Trustees

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



# GROW-NI

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

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### 8 Employees

#### Number of employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Employees	3	3
	<u>3</u>	<u>3</u>
Employment costs	2025 £	2024 £
Wages and salaries	50,059	47,785
Social security costs	3,682	3,120
Other pension costs	1,035	935
	<u>54,776</u>	<u>51,840</u>

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



# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Financial instruments	2025	2024
		£	£
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	879	287
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	1,745	1,622
10	Debtors	2025	2024
		£	£
	<b>Amounts falling due within one year:</b>		
	Other debtors	879	287
11	Creditors: amounts falling due within one year	2025	2024
		£	£
	Accruals and deferred income	1,745	1,622

### 12 Restricted funds

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

	Movement in funds			
	Balance at 1	Incoming	Resources	Balance at 31
	April 2024	resources	expended	March 2025
	£	£	£	£
Lottery Funds	24,227	19,882	(26,566)	17,543
Newington Housing Association	6,908	7,000	(7,825)	6,083
PPR	-	6,436	(4,881)	1,555
Danske Bank	2,995	-	(2,995)	-
Energia	19,034	19,901	(20,887)	18,048
Necessity	25,000	20,000	(3,075)	41,925
Larder	4,675	3,800	(5,885)	2,590
Brink!	-	15,724	(13,507)	2,217
Wave	-	234	(234)	-
Queen's	2,000	-	(2,000)	-
Community Nature Fund	-	5,000	(2,364)	2,636
BCC	-	1,800	(1,800)	-
Live Here Love Here	-	2,930	(2,930)	-
	<u>84,839</u>	<u>102,707</u>	<u>(94,949)</u>	<u>92,597</u>



# **GROW-NI**

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

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### **13 Related party transactions**

There were no disclosable related party transactions during the year.



**Grow-NI**

Northern Ireland - Charity number 106371

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# Accounts

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**Charity Registration No. 106371**

**Company Registration No. NI640683 (Northern Ireland)**

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

# **GROW-NI**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	106371
<b>Company number</b>	NI640683
<b>Registered office</b>	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
<b>Independent examiner</b>	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

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# GROW-NI

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The Board of Grow-NI (Grow) present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document.

#### Structure, Governance & Management

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees. *Articles of Association of Grow-NI*

The Board members who served during the year were:

Tim Turner	Treasurer
Clodagh Miskelly	
Patricia Wallace	
Una Duffy	
Karin McCully	Secretary
Shannon Donnelly	Appointed 21 November 2024

We recruit new Board members based on the needs of the Board and to ensure it contains a good range of skills, experience and expertise.

Recruitment is either by personal recommendations or advertising. A candidate meets the Chair and Director and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets bi-monthly and is responsible for good governance, setting strategic direction and overseeing the proper operations of the charity but is not involved in detailed operational matters and decisions.

#### Objectives and activities

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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As the cost-of-living increases, as global events continue to impact supply chains, as health (including mental health) systems are stretched beyond their limits, in an age of climate & biodiversity crisis and given the local context of legacy deprivation & division, Grow's work is increasingly relevant. Our spaces and groups provide opportunities for action and creating hope; and we continue to deliver support for those needing to improve their physical or mental health/ wellbeing, families in the asylum system and newcomers, and to those experiencing social isolation.

From our beginning on a neglected piece of ground by a North Belfast peace wall more than 10 years ago, we have grown into a vibrant organisation working in five gardens in North, East and West Belfast, more than 70 regular participants from 15 nationalities and more than 400 users each year.

Following on from an exceptional year, building on a positive independent review and record numbers of users, the Trustees have focused on Grow's funding strategy. Aligned to Grow's strategic plan Grow made two significant applications that would sustain the core organisation for a number of years. Sadly these applications were not successful, reflecting the strain the charitable funding sector is under. Attention remains on sourcing suitable sustainable funding to maintain our spaces and groups.

#### **Gardens and Groups:**

Our community garden at the Waterworks Park (North Belfast) continues to support weekly groups including 15 different nationalities, many of whom experience isolation and mental ill-health. We remain partners with Anaka Women's Collective, ensuring that the group continues to be led by women experiencing the asylum system.

Our garden at Camberwell Court (North Belfast), in Partnership with Newington Housing Association, supports those who are aged 70+ with mobility issues or significant health challenges.

The People's Garden/GAP provides a growing and nature space in Whiterock (West Belfast) for local people and groups: Springhill Community House, Glor na Mona (Irish language youth centre), PPR, local schools including their SEN units, summer schemes.

The Larder (East Belfast), is located in an area of multiple deprivation. We work with approximately 15 families experiencing food poverty.

Sadly MUMO in Forthspring (West Belfast) is no longer receiving funding, although we continue to support families using the garden at ForthSpring.

We are excited to be supporting Brink! to develop and maintain their new meanwhile city centre site with 'A Growing Story' heritage project and climate crisis actions.

#### **Training & Skills-Sharing:**

We have continued to develop the skills base of our people which we nurture through a training and skills programme including: earth oven building, cooking and food preservation, willow weaving, birdwatching, tree and biodiversity walks, foraging, herbal remedies, natural lotions and potions, re-wilding, tree growing, solar power, water preservation and a range of other environmental and family-friendly workshops.

For those in our groups who are not permitted or able to work, training helps to provide a purpose, confidence and new skills. We help strengthen our connections to other organisations by offering them places on our training courses and workshops.

#### **Outreach & Connections:**

In 2024 we opened our gardens to a range of groups and outreach connections, and we participated in open days/ festivals for broader community engagement with more than 300 adults and children.

We have collaborated with Anaka Women's Collective, PPR, Brink!, Glor na Mona, Coláiste Feirste, Springhill Community Development, Forthspring/MUMO, The Larder, AYE, Youth Action, Newington Housing Association, Ulster University, Queen's University, Wave Trauma, local parent and toddlers groups, local artists and many other groups who have visited or used the gardens. Grow continues to be an active member of Social Farms and Gardens and is involved in strategic sectoral activities through their networks.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2024**

---

### Events & Programme Highlights:

- Partnership with Brink! In 'A Growing Story' heritage project and climate action in new meanwhile site in Belfast City Centre
- Visit from Irish Senator Mal O'Hara to Waterworks Anaka women's Group
- Anaka families summer support programme including visits from Belfast Hills Partnership
- Community Organising Workshop at GAP
- Nature Wellbeing sessions at the Waterworks supported by qualified practitioners
- Support Ulster University students in alternative energy project at the waterworks
- Grow sessions at the Men's Shed on Manor Street to set up the garden for Spring
- Welcoming Bomoko Women's group volunteers to GAP and supporting the development of their plot.
- Greenway rewilding with local schools in West Belfast
- Energia team volunteering days – GAP tree nursery and school events at GAP
- 200 visitors to GAP open day as part of West Belfast Festival
- Youth activities at the GAP garden as part of Glór na Mona's Féile na gCloigíní gorma (Bluebell Festival), regular Naoiscoil Sleibhe Dubh garden visits, Coláiste Feirste NEST unit growing programme and local summer scheme visits.
- Earth oven skills sharing with Newhill youth
- Weekly volunteer-lead gardening group for adults with learning difficulties at GAP

### **Thanks**

We would like to thank our funders and partners for their continued support. We would also like to thank our dedicated and hardworking volunteer team without whom much of our work would not be achievable.

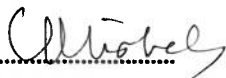
### **Trustees' Responsibilities**

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees 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.

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



C Miskelly

Dated: 14/11/24

# GROW-NI

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

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I report on the accounts of the Trustees for the year ended 31 March 2024, which are set out on pages 5 to 13.

### Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of GROW-NI for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report


I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
Mrs Lisa McCaffrey  
For and on behalf of  
Bridge, Chartered Accountants  
Forestview Office  
Purdy's Lane  
Belfast  
BT8 7AR

Dated: 14<sup>th</sup> November 2024

## GROW-NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	-	77,543	77,543	113,890
Other income	4	205	-	205	880
<b>Total income</b>		<u>205</u>	<u>77,543</u>	<u>77,748</u>	<u>114,770</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	<u>80</u>	<u>82,033</u>	<u>82,113</u>	<u>92,136</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		125	(4,490)	(4,365)	22,634
Fund balances at 1 April 2023		<u>18,713</u>	<u>89,329</u>	<u>108,042</u>	<u>85,408</u>
<b>Fund balances at 31 March 2024</b>		<u><u>18,838</u></u>	<u><u>84,839</u></u>	<u><u>103,677</u></u>	<u><u>108,042</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GROW-NI

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		-		83
<b>Current assets</b>					
Debtors	11	287		3,819	
Cash at bank and in hand		105,012		105,639	
		<u>105,299</u>		<u>109,458</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,622)</u>		<u>(1,499)</u>	
Net current assets			103,677		107,959
<b>Total assets less current liabilities</b>			<u>103,677</u>		<u>108,042</u>
<b>Income funds</b>					
Restricted funds	13		84,839		89,329
Unrestricted funds			18,838		18,713
			<u>103,677</u>		<u>108,042</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 14/11/24



C Miskelly  
Trustee

Company Registration No. NI640683

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts and in light of the on going cost of living crisis, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

##### 1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

---

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Computers	15% Straight Line
Capitalised grant	15% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

#### *Basic financial assets*

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

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

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

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

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

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

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

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

#### 1.9 Employee benefits

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

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

#### 1.10 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

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

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

#### 3 Donations and legacies

	2024	2023
	£	£
Grants received	77,543	113,890
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>	<u>          </u>	<u>          </u>
	-	-
	<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Other income

	2024	2023
	£	£
Other income	205	880
	<u>205</u>	<u>880</u>

### 5 Charitable activities

	2024	2023
	£	£
Share of support costs (see note 6)	80,613	90,720
Share of governance costs (see note 6)	1,500	1,416
	<u>82,113</u>	<u>92,136</u>
<b>Analysis by fund</b>		
Unrestricted funds	80	200
Restricted funds	82,033	91,936
	<u>82,113</u>	<u>92,136</u>

### 6 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	51,840	-	51,840	48,026	
Depreciation	83	-	83	126	
Travel	84	-	84	235	
Premises	2,285	-	2,285	2,200	
Equipment & Consumables	10,789	-	10,789	11,129	
Training & Programme	12,554	-	12,554	23,625	
Sundries	459	-	459	1,933	
Telephone and internet	767	-	767	692	
Repairs and maintenance	-	-	-	1,247	
Insurance	1,625	-	1,625	1,344	
Printing, postage and stationery	127	-	127	163	
Accountancy	-	1,500	1,500	1,416	Governance
	<u>80,613</u>	<u>1,500</u>	<u>82,113</u>	<u>92,136</u>	
Analysed between					
Charitable activities	<u>80,613</u>	<u>1,500</u>	<u>82,113</u>	<u>92,136</u>	

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 7 Trustees

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

### 8 Employees

#### Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Employees	3	3
	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	47,785	44,342
Social security costs	3,120	2,881
Other pension costs	935	803
	<u>51,840</u>	<u>48,026</u>
	<u>51,840</u>	<u>48,026</u>

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

### 9 Tangible fixed assets

	Computers £	Capitalised grant £	Total £
<b>Cost</b>			
At 1 April 2023	1,533	(382)	1,151
	<u>1,533</u>	<u>(382)</u>	<u>1,151</u>
At 31 March 2024	1,533	(382)	1,151
	<u>1,533</u>	<u>(382)</u>	<u>1,151</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	964	-	964
Depreciation charged in the year	187	-	187
	<u>1,151</u>	<u>-</u>	<u>1,151</u>
At 31 March 2024	1,151	-	1,151
	<u>1,151</u>	<u>-</u>	<u>1,151</u>
<b>Carrying amount</b>			
At 31 March 2024	382	(382)	-
	<u>382</u>	<u>(382)</u>	<u>-</u>
At 31 March 2023	569	(486)	83
	<u>569</u>	<u>(486)</u>	<u>83</u>

## GROW-NI

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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<b>10</b>	<b>Financial instruments</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	287	3,819
		<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	1,622	1,499
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Other debtors	287	3,819
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	1,622	1,499
		<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Restricted funds

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

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Lottery Funds	71,274	-	(47,046)	24,228
Newington Housing Association	5,551	7,080	(5,724)	6,907
Arts Council NI	345	-	(345)	-
PPR	-	5,250	(5,250)	-
Danske Bank	2,995	-	-	2,995
Energia	7,417	20,731	(9,114)	19,034
Unison	330	-	(330)	-
Springhill Community House	200	-	(200)	-
Collective Action	1,000	-	(1,000)	-
Necessity	-	25,000	-	25,000
Anaka	-	3,485	(3,485)	-
Ulster University	-	400	(400)	-
Friends of Field	-	300	(300)	-
Larder	-	8,887	(4,212)	4,675
Brink!	-	3,508	(3,508)	-
Wave	-	667	(667)	-
Queen's	-	2,000	-	2,000
Glor na Mona	217	235	(452)	-
	<u>89,329</u>	<u>77,543</u>	<u>(82,033)</u>	<u>84,839</u>

#### 14 Related party transactions

There were no disclosable related party transactions during the year.

**Grow-NI**

Northern Ireland - Charity number 106371

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# Annual report

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**Charity Registration No. 106371**

**Company Registration No. NI640683 (Northern Ireland)**

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

# **GROW-NI**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	106371
<b>Company number</b>	NI640683
<b>Registered office</b>	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
<b>Independent examiner</b>	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

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# GROW-NI

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Balance sheet	6
Notes to the accounts	7 - 13

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# GROW-NI

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2024*

---

The Board of Grow-NI (Grow) present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document.

### **Structure, Governance & Management**

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees. *Articles of Association of Grow-NI*

The Board members who served during the year were:

Tim Turner	Treasurer
Clodagh Miskelly	
Patricia Wallace	
Una Duffy	
Karin McCully	Secretary
Shannon Donnelly	Appointed 21 November 2024

We recruit new Board members based on the needs of the Board and to ensure it contains a good range of skills, experience and expertise.

Recruitment is either by personal recommendations or advertising. A candidate meets the Chair and Director and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets bi-monthly and is responsible for good governance, setting strategic direction and overseeing the proper operations of the charity but is not involved in detailed operational matters and decisions.

### **Objectives and activities**

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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As the cost-of-living increases, as global events continue to impact supply chains, as health (including mental health) systems are stretched beyond their limits, in an age of climate & biodiversity crisis and given the local context of legacy deprivation & division, Grow's work is increasingly relevant. Our spaces and groups provide opportunities for action and creating hope; and we continue to deliver support for those needing to improve their physical or mental health/ wellbeing, families in the asylum system and newcomers, and to those experiencing social isolation.

From our beginning on a neglected piece of ground by a North Belfast peace wall more than 10 years ago, we have grown into a vibrant organisation working in five gardens in North, East and West Belfast, more than 70 regular participants from 15 nationalities and more than 400 users each year.

Following on from an exceptional year, building on a positive independent review and record numbers of users, the Trustees have focused on Grow's funding strategy. Aligned to Grow's strategic plan Grow made two significant applications that would sustain the core organisation for a number of years. Sadly these applications were not successful, reflecting the strain the charitable funding sector is under. Attention remains on sourcing suitable sustainable funding to maintain our spaces and groups.

#### **Gardens and Groups:**

Our community garden at the Waterworks Park (North Belfast) continues to support weekly groups including 15 different nationalities, many of whom experience isolation and mental ill-health. We remain partners with Anaka Women's Collective, ensuring that the group continues to be led by women experiencing the asylum system.

Our garden at Camberwell Court (North Belfast), in Partnership with Newington Housing Association, supports those who are aged 70+ with mobility issues or significant health challenges.

The People's Garden/GAP provides a growing and nature space in Whiterock (West Belfast) for local people and groups: Springhill Community House, Glor na Mona (Irish language youth centre), PPR, local schools including their SEN units, summer schemes.

The Larder (East Belfast), is located in an area of multiple deprivation. We work with approximately 15 families experiencing food poverty.

Sadly MUMO in Forthspring (West Belfast) is no longer receiving funding, although we continue to support families using the garden at ForthSpring.

We are excited to be supporting Brink! to develop and maintain their new meanwhile city centre site with 'A Growing Story' heritage project and climate crisis actions.

#### **Training & Skills-Sharing:**

We have continued to develop the skills base of our people which we nurture through a training and skills programme including: earth oven building, cooking and food preservation, willow weaving, birdwatching, tree and biodiversity walks, foraging, herbal remedies, natural lotions and potions, re-wilding, tree growing, solar power, water preservation and a range of other environmental and family-friendly workshops.

For those in our groups who are not permitted or able to work, training helps to provide a purpose, confidence and new skills. We help strengthen our connections to other organisations by offering them places on our training courses and workshops.

#### **Outreach & Connections:**

In 2024 we opened our gardens to a range of groups and outreach connections, and we participated in open days/ festivals for broader community engagement with more than 300 adults and children.

We have collaborated with Anaka Women's Collective, PPR, Brink!, Glor na Mona, Coláiste Feirste, Springhill Community Development, Forthspring/MUMO, The Larder, AYE, Youth Action, Newington Housing Association, Ulster University, Queen's University, Wave Trauma, local parent and toddlers groups, local artists and many other groups who have visited or used the gardens. Grow continues to be an active member of Social Farms and Gardens and is involved in strategic sectoral activities through their networks.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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### Events & Programme Highlights:

- Partnership with Brink! In 'A Growing Story' heritage project and climate action in new meanwhile site in Belfast City Centre
- Visit from Irish Senator Mal O'Hara to Waterworks Anaka women's Group
- Anaka families summer support programme including visits from Belfast Hills Partnership
- Community Organising Workshop at GAP
- Nature Wellbeing sessions at the Waterworks supported by qualified practitioners
- Support Ulster University students in alternative energy project at the waterworks
- Grow sessions at the Men's Shed on Manor Street to set up the garden for Spring
- Welcoming Bomoko Women's group volunteers to GAP and supporting the development of their plot.
- Greenway rewilding with local schools in West Belfast
- Energia team volunteering days – GAP tree nursery and school events at GAP
- 200 visitors to GAP open day as part of West Belfast Festival
- Youth activities at the GAP garden as part of Glór na Mona's Féile na gCloigíní gorma (Bluebell Festival), regular Naoiscoil Sleibhe Dubh garden visits, Coláiste Feirste NEST unit growing programme and local summer scheme visits.
- Earth oven skills sharing with Newhill youth
- Weekly volunteer-lead gardening group for adults with learning difficulties at GAP

### Thanks

We would like to thank our funders and partners for their continued support. We would also like to thank our dedicated and hardworking volunteer team without whom much of our work would not be achievable.

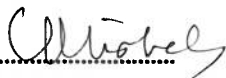
### Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees 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.

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

  
.....

C Miskelly

Dated: 14/11/24  
.....

# GROW-NI

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

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I report on the accounts of the Trustees for the year ended 31 March 2024, which are set out on pages 5 to 13.

### **Respective responsibilities of Trustees and examiner**

The Trustees, who are also the directors of GROW-NI for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mrs Lisa McCaffrey  
For and on behalf of  
Bridge, Chartered Accountants  
Forestview Office  
Purdy's Lane  
Belfast  
BT8 7AR

Dated: 14<sup>th</sup> November 2024

## GROW-NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	-	77,543	77,543	113,890
Other income	4	205	-	205	880
<b>Total income</b>		<u>205</u>	<u>77,543</u>	<u>77,748</u>	<u>114,770</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	<u>80</u>	<u>82,033</u>	<u>82,113</u>	<u>92,136</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		125	(4,490)	(4,365)	22,634
Fund balances at 1 April 2023		<u>18,713</u>	<u>89,329</u>	<u>108,042</u>	<u>85,408</u>
<b>Fund balances at 31 March 2024</b>		<u><u>18,838</u></u>	<u><u>84,839</u></u>	<u><u>103,677</u></u>	<u><u>108,042</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GROW-NI

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		-		83
<b>Current assets</b>					
Debtors	11	287		3,819	
Cash at bank and in hand		105,012		105,639	
		<u>105,299</u>		<u>109,458</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,622)</u>		<u>(1,499)</u>	
Net current assets			103,677		107,959
<b>Total assets less current liabilities</b>			<u>103,677</u>		<u>108,042</u>
<b>Income funds</b>					
Restricted funds	13		84,839		89,329
Unrestricted funds			18,838		18,713
			<u>103,677</u>		<u>108,042</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 14/11/24



C Miskelly  
Trustee

Company Registration No. NI640683

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts and in light of the on going cost of living crisis, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

##### 1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

---

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Computers	15% Straight Line
Capitalised grant	15% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

#### *Basic financial assets*

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

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### *Basic financial liabilities*

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

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

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

##### *Derecognition of financial liabilities*

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

#### 1.9 Employee benefits

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

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

#### 1.10 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

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

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

#### 3 Donations and legacies

	2024	2023
	£	£
Grants received	77,543	113,890
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>	<u>          </u>	<u>          </u>
	-	-
	<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Other income

	2024	2023
	£	£
Other income	205	880

### 5 Charitable activities

	2024	2023
	£	£
Share of support costs (see note 6)	80,613	90,720
Share of governance costs (see note 6)	1,500	1,416
	<u>82,113</u>	<u>92,136</u>
<b>Analysis by fund</b>		
Unrestricted funds	80	200
Restricted funds	82,033	91,936
	<u>82,113</u>	<u>92,136</u>

### 6 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	51,840	-	51,840	48,026	
Depreciation	83	-	83	126	
Travel	84	-	84	235	
Premises	2,285	-	2,285	2,200	
Equipment & Consumables	10,789	-	10,789	11,129	
Training & Programme	12,554	-	12,554	23,625	
Sundries	459	-	459	1,933	
Telephone and internet	767	-	767	692	
Repairs and maintenance	-	-	-	1,247	
Insurance	1,625	-	1,625	1,344	
Printing, postage and stationery	127	-	127	163	
Accountancy	-	1,500	1,500	1,416	Governance
	<u>80,613</u>	<u>1,500</u>	<u>82,113</u>	<u>92,136</u>	
Analysed between					
Charitable activities	<u>80,613</u>	<u>1,500</u>	<u>82,113</u>	<u>92,136</u>	

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 7 Trustees

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

### 8 Employees

#### Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Employees	3	3
	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	47,785	44,342
Social security costs	3,120	2,881
Other pension costs	935	803
	<u>51,840</u>	<u>48,026</u>
	<u>51,840</u>	<u>48,026</u>

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

### 9 Tangible fixed assets

	Computers £	Capitalised grant £	Total £
<b>Cost</b>			
At 1 April 2023	1,533	(382)	1,151
	<u>1,533</u>	<u>(382)</u>	<u>1,151</u>
At 31 March 2024	1,533	(382)	1,151
	<u>1,533</u>	<u>(382)</u>	<u>1,151</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	964	-	964
Depreciation charged in the year	187	-	187
	<u>1,151</u>	<u>-</u>	<u>1,151</u>
At 31 March 2024	1,151	-	1,151
	<u>1,151</u>	<u>-</u>	<u>1,151</u>
<b>Carrying amount</b>			
At 31 March 2024	382	(382)	-
	<u>382</u>	<u>(382)</u>	<u>-</u>
At 31 March 2023	569	(486)	83
	<u>569</u>	<u>(486)</u>	<u>83</u>

## GROW-NI

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

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<b>10</b>	<b>Financial instruments</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	287	3,819
		<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	1,622	1,499
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Other debtors	287	3,819
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	1,622	1,499
		<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 13 Restricted funds

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

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Lottery Funds	71,274	-	(47,046)	24,228
Newington Housing Association	5,551	7,080	(5,724)	6,907
Arts Council NI	345	-	(345)	-
PPR	-	5,250	(5,250)	-
Danske Bank	2,995	-	-	2,995
Energia	7,417	20,731	(9,114)	19,034
Unison	330	-	(330)	-
Springhill Community House	200	-	(200)	-
Collective Action	1,000	-	(1,000)	-
Necessity	-	25,000	-	25,000
Anaka	-	3,485	(3,485)	-
Ulster University	-	400	(400)	-
Friends of Field	-	300	(300)	-
Larder	-	8,887	(4,212)	4,675
Brink!	-	3,508	(3,508)	-
Wave	-	667	(667)	-
Queen's	-	2,000	-	2,000
Glor na Mona	217	235	(452)	-
	<u>89,329</u>	<u>77,543</u>	<u>(82,033)</u>	<u>84,839</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year.

**Grow-NI**

Northern Ireland - Charity number 106371

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# Annual return

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**Charity Registration No. 106371**

**Company Registration No. NI640683 (Northern Ireland)**

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

# **GROW-NI**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	106371
<b>Company number</b>	NI640683
<b>Registered office</b>	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
<b>Independent examiner</b>	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

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# GROW-NI

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Statement of financial activities	5
Balance sheet	6
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# GROW-NI

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2024*

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The Board of Grow-NI (Grow) present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document.

### **Structure, Governance & Management**

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees. *Articles of Association of Grow-NI*

The Board members who served during the year were:

Tim Turner	Treasurer
Clodagh Miskelly	
Patricia Wallace	
Una Duffy	
Karin McCully	Secretary
Shannon Donnelly	Appointed 21 November 2024

We recruit new Board members based on the needs of the Board and to ensure it contains a good range of skills, experience and expertise.

Recruitment is either by personal recommendations or advertising. A candidate meets the Chair and Director and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets bi-monthly and is responsible for good governance, setting strategic direction and overseeing the proper operations of the charity but is not involved in detailed operational matters and decisions.

### **Objectives and activities**

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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As the cost-of-living increases, as global events continue to impact supply chains, as health (including mental health) systems are stretched beyond their limits, in an age of climate & biodiversity crisis and given the local context of legacy deprivation & division, Grow's work is increasingly relevant. Our spaces and groups provide opportunities for action and creating hope; and we continue to deliver support for those needing to improve their physical or mental health/ wellbeing, families in the asylum system and newcomers, and to those experiencing social isolation.

From our beginning on a neglected piece of ground by a North Belfast peace wall more than 10 years ago, we have grown into a vibrant organisation working in five gardens in North, East and West Belfast, more than 70 regular participants from 15 nationalities and more than 400 users each year.

Following on from an exceptional year, building on a positive independent review and record numbers of users, the Trustees have focused on Grow's funding strategy. Aligned to Grow's strategic plan Grow made two significant applications that would sustain the core organisation for a number of years. Sadly these applications were not successful, reflecting the strain the charitable funding sector is under. Attention remains on sourcing suitable sustainable funding to maintain our spaces and groups.

#### **Gardens and Groups:**

Our community garden at the Waterworks Park (North Belfast) continues to support weekly groups including 15 different nationalities, many of whom experience isolation and mental ill-health. We remain partners with Anaka Women's Collective, ensuring that the group continues to be led by women experiencing the asylum system.

Our garden at Camberwell Court (North Belfast), in Partnership with Newington Housing Association, supports those who are aged 70+ with mobility issues or significant health challenges.

The People's Garden/GAP provides a growing and nature space in Whiterock (West Belfast) for local people and groups: Springhill Community House, Glor na Mona (Irish language youth centre), PPR, local schools including their SEN units, summer schemes.

The Larder (East Belfast), is located in an area of multiple deprivation. We work with approximately 15 families experiencing food poverty.

Sadly MUMO in Forthspring (West Belfast) is no longer receiving funding, although we continue to support families using the garden at ForthSpring.

We are excited to be supporting Brink! to develop and maintain their new meanwhile city centre site with 'A Growing Story' heritage project and climate crisis actions.

#### **Training & Skills-Sharing:**

We have continued to develop the skills base of our people which we nurture through a training and skills programme including: earth oven building, cooking and food preservation, willow weaving, birdwatching, tree and biodiversity walks, foraging, herbal remedies, natural lotions and potions, re-wilding, tree growing, solar power, water preservation and a range of other environmental and family-friendly workshops.

For those in our groups who are not permitted or able to work, training helps to provide a purpose, confidence and new skills. We help strengthen our connections to other organisations by offering them places on our training courses and workshops.

#### **Outreach & Connections:**

In 2024 we opened our gardens to a range of groups and outreach connections, and we participated in open days/ festivals for broader community engagement with more than 300 adults and children.

We have collaborated with Anaka Women's Collective, PPR, Brink!, Glor na Mona, Coláiste Feirste, Springhill Community Development, Forthspring/MUMO, The Larder, AYE, Youth Action, Newington Housing Association, Ulster University, Queen's University, Wave Trauma, local parent and toddlers groups, local artists and many other groups who have visited or used the gardens. Grow continues to be an active member of Social Farms and Gardens and is involved in strategic sectoral activities through their networks.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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### Events & Programme Highlights:

- Partnership with Brink! In 'A Growing Story' heritage project and climate action in new meanwhile site in Belfast City Centre
- Visit from Irish Senator Mal O'Hara to Waterworks Anaka women's Group
- Anaka families summer support programme including visits from Belfast Hills Partnership
- Community Organising Workshop at GAP
- Nature Wellbeing sessions at the Waterworks supported by qualified practitioners
- Support Ulster University students in alternative energy project at the waterworks
- Grow sessions at the Men's Shed on Manor Street to set up the garden for Spring
- Welcoming Bomoko Women's group volunteers to GAP and supporting the development of their plot.
- Greenway rewilding with local schools in West Belfast
- Energia team volunteering days – GAP tree nursery and school events at GAP
- 200 visitors to GAP open day as part of West Belfast Festival
- Youth activities at the GAP garden as part of Glór na Mona's Féile na gCloigíní gorma (Bluebell Festival), regular Naoiscoil Sleibhe Dubh garden visits, Coláiste Feirste NEST unit growing programme and local summer scheme visits.
- Earth oven skills sharing with Newhill youth
- Weekly volunteer-lead gardening group for adults with learning difficulties at GAP

### Thanks

We would like to thank our funders and partners for their continued support. We would also like to thank our dedicated and hardworking volunteer team without whom much of our work would not be achievable.

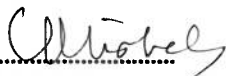
### Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees 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.

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



C Miskelly

Dated: 14/11/24

# GROW-NI

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

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I report on the accounts of the Trustees for the year ended 31 March 2024, which are set out on pages 5 to 13.

### Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of GROW-NI for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report


I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
Mrs Lisa McCaffrey  
For and on behalf of  
Bridge, Chartered Accountants  
Forestview Office  
Purdy's Lane  
Belfast  
BT8 7AR

Dated: 14<sup>th</sup> November 2024

## GROW-NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	-	77,543	77,543	113,890
Other income	4	205	-	205	880
<b>Total income</b>		<u>205</u>	<u>77,543</u>	<u>77,748</u>	<u>114,770</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	<u>80</u>	<u>82,033</u>	<u>82,113</u>	<u>92,136</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		125	(4,490)	(4,365)	22,634
Fund balances at 1 April 2023		<u>18,713</u>	<u>89,329</u>	<u>108,042</u>	<u>85,408</u>
<b>Fund balances at 31 March 2024</b>		<u><u>18,838</u></u>	<u><u>84,839</u></u>	<u><u>103,677</u></u>	<u><u>108,042</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GROW-NI

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		-		83
<b>Current assets</b>					
Debtors	11	287		3,819	
Cash at bank and in hand		105,012		105,639	
		<u>105,299</u>		<u>109,458</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(1,622)</u>		<u>(1,499)</u>	
Net current assets			103,677		107,959
<b>Total assets less current liabilities</b>			<u>103,677</u>		<u>108,042</u>
<b>Income funds</b>					
Restricted funds	13		84,839		89,329
Unrestricted funds			18,838		18,713
			<u>103,677</u>		<u>108,042</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 14/11/24



C Miskelly  
Trustee

Company Registration No. NI640683

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts and in light of the on going cost of living crisis, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

##### 1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Computers	15% Straight Line
Capitalised grant	15% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

#### *Basic financial assets*

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

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### *Basic financial liabilities*

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

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

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

##### *Derecognition of financial liabilities*

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

#### 1.9 Employee benefits

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

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

#### 1.10 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

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

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

#### 3 Donations and legacies

	2024	2023
	£	£
Grants received	77,543	113,890
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>	<u>          </u>	<u>          </u>
	-	-
	<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Other income

	2024	2023
	£	£
Other income	205	880

### 5 Charitable activities

	2024	2023
	£	£
Share of support costs (see note 6)	80,613	90,720
Share of governance costs (see note 6)	1,500	1,416
	<u>82,113</u>	<u>92,136</u>
<b>Analysis by fund</b>		
Unrestricted funds	80	200
Restricted funds	82,033	91,936
	<u>82,113</u>	<u>92,136</u>

### 6 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	51,840	-	51,840	48,026	
Depreciation	83	-	83	126	
Travel	84	-	84	235	
Premises	2,285	-	2,285	2,200	
Equipment & Consumables	10,789	-	10,789	11,129	
Training & Programme	12,554	-	12,554	23,625	
Sundries	459	-	459	1,933	
Telephone and internet	767	-	767	692	
Repairs and maintenance	-	-	-	1,247	
Insurance	1,625	-	1,625	1,344	
Printing, postage and stationery	127	-	127	163	
Accountancy	-	1,500	1,500	1,416	Governance
	<u>80,613</u>	<u>1,500</u>	<u>82,113</u>	<u>92,136</u>	
Analysed between					
Charitable activities	<u>80,613</u>	<u>1,500</u>	<u>82,113</u>	<u>92,136</u>	

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 7 Trustees

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

### 8 Employees

#### Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Employees	3	3
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	47,785	44,342
Social security costs	3,120	2,881
Other pension costs	935	803
	<u>          </u>	<u>          </u>
	51,840	48,026
	<u>          </u>	<u>          </u>

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

### 9 Tangible fixed assets

	Computers £	Capitalised grant £	Total £
<b>Cost</b>			
At 1 April 2023	1,533	(382)	1,151
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	1,533	(382)	1,151
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2023	964	-	964
Depreciation charged in the year	187	-	187
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	1,151	-	1,151
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2024	382	(382)	-
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	569	(486)	83
	<u>          </u>	<u>          </u>	<u>          </u>

## GROW-NI

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

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<b>10</b>	<b>Financial instruments</b>	<b>2024</b>	<b>2023</b>
		£	£
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	287	3,819
		<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	1,622	1,499
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Other debtors	287	3,819
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Accruals and deferred income	1,622	1,499
		<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Restricted funds

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

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Lottery Funds	71,274	-	(47,046)	24,228
Newington Housing Association	5,551	7,080	(5,724)	6,907
Arts Council NI	345	-	(345)	-
PPR	-	5,250	(5,250)	-
Danske Bank	2,995	-	-	2,995
Energia	7,417	20,731	(9,114)	19,034
Unison	330	-	(330)	-
Springhill Community House	200	-	(200)	-
Collective Action	1,000	-	(1,000)	-
Necessity	-	25,000	-	25,000
Anaka	-	3,485	(3,485)	-
Ulster University	-	400	(400)	-
Friends of Field	-	300	(300)	-
Larder	-	8,887	(4,212)	4,675
Brink!	-	3,508	(3,508)	-
Wave	-	667	(667)	-
Queen's	-	2,000	-	2,000
Glor na Mona	217	235	(452)	-
	<u>89,329</u>	<u>77,543</u>	<u>(82,033)</u>	<u>84,839</u>

#### 14 Related party transactions

There were no disclosable related party transactions during the year.

**Grow-NI**

Northern Ireland - Charity number 106371

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# Accounts

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Charity Registration No. 106371

Company Registration No. NI640683 (Northern Ireland)

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

# GROW-NI

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	106371
<b>Company number</b>	NI640683
<b>Registered office</b>	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
<b>Independent examiner</b>	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

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# GROW-NI

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Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 14

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# GROW-NI

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

The Board of Grow-NI (Grow) present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document.

### Structure, Governance & Management

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees. *Articles of Association of Grow-NI*

The Board members who served during the year were:

Duane Farrell	Chair	Resigned 17 November 2022
Tim Turner	Treasurer	Appointed 17 November 2022
Clodagh Miskelly	Secretary	Appointed 19 October 2023
Patricia Wallace		
Susan Lynn		Resigned 17 November 2022
Bernie McCusker		Resigned 19 October 2023
Karin McCully		Appointed 19 October 2023

Vacant Board position duties are supported by Project Coordinator

We recruit new Board members based on the needs of the Board and to ensure it contains a good range of skills, experience and expertise.

Recruitment is either by personal recommendations or advertising. A candidate meets the Chair and Director and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets bi-monthly and is responsible for good governance, setting strategic direction and overseeing the proper operations of the charity but is not involved in detailed operational matters and decisions.

### Objectives and activities

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

---

### Trustee Report

As the cost-of-living increases, as Brexit and war continues to impact supply chains, as health (including mental health) systems are stretched beyond their limits, in an age of climate & biodiversity crisis and given the local context of legacy deprivation & division, Grow's work is increasingly relevant. Our spaces and groups provide opportunities for action and creating hope; and we continue to deliver support for those needing to improve their physical or mental health/ wellbeing, families in the asylum system and newcomers, and to those experiencing social isolation.

From our beginning on a neglected piece of ground by North Belfast peace wall more than 40 years ago, we have grown into a vibrant organisation working in five gardens in North, East and West Belfast, more than 70 regular participants from 15 nationalities and more than 400 users each year.

Grow has had another exceptional year in 2023, strengthening our existing partnerships and engaging new communities. Grow commissioned Quarto Collective as external evaluators for the Lottery funded 'Growing Communities' project.

Quarto concluded that:

"Grow has met all of its aimed-for outcomes, working with skill and commitment around changing and often challenging circumstances. With a small staff of three part-time employees, Grow provides garden participants and volunteers with a strongly positive experience, week by week, season by season. Grow staff base their work in being connected, to groups, organisations and individuals, making time to build relationships and approaching everyone with openness and compassion and without judgement. They operate from a strengths-based model of learning and upskilling, valuing all that their participants and volunteers and partners bring to each garden space and each other. They have sensitively reached into marginalised and isolated and vulnerable groups, and made garden spaces safe and welcoming and inclusive for people of all backgrounds and abilities. At all times they have been people-led, allowing themselves to learn from the people they come in contact with, and being consistently responsive to the needs and wants of participants, volunteers and partners" (Quarto Collective - Independent Evaluation 2023.)

### **New Gardens and Groups:**

Our community garden at the Waterworks Park (North Belfast) continues to support weekly groups including 15 different nationalities; many of whom experience isolation and mental ill-health. We remain partners with Anaka Women's Collective, ensuring that the group continues to be led by women experiencing the asylum system.

Our garden at Camberwell Court (North Belfast), in Partnership with Newington Housing Association, supports those who are aged 70+ with mobility issues or significant health challenges.

The People's Garden/GAP provides a growing/ nature space in Whiterock (West Belfast) for local people and groups: Springhill Community House, Glor na Mona (Irish language youth centre), PPR, local schools including their SEN units, summer schemes.

MUMO in Forthspring (West Belfast) is an inter-community organisation working with families in an area of high deprivation and division. This garden involves local families and schools.

The Larder (East Belfast), is located in an area of multiple deprivation. We work with approximately 15 families experiencing food poverty.

### **Outreach:**

In 2023 we opened our gardens to a range of groups and outreach connections, and we participated in open days/ festivals for broader community engagement with more than 300 adults and children.

We have collaborated with Anaka Women's Collective, PPR, Multi-Cultured Club, Trans Pride NI, Glor na Mona, Coláiste Feirste, Springhill Community House, Forthspring/MUMO, The Larder, AYE, Youth Action, Newington Housing Association, Ulster University, Queen's University, Wave Trauma, local parent and toddlers groups, local artists and many other groups who have visited or used the gardens. Grow is an active member of Social Farms and Gardens and involved in strategic sectoral activities through their networks.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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### Events & Programme Highlights:

- Trans Pride NI family event at Waterworks Garden
- Black Mountain Rewilding talks and walks
- Energia team volunteering days – GAP tree nursery
- Outdoor space design workshops with UU architecture students
- GAP open day as part of West Belfast Festival
- Youth activities at the GAP garden as part of Glór na Mona's Féile na gCloigíní gorma (Bluebell Festival), regular Naolscoil Sleibhe Dubh garden visits, Coláiste Feirste NEST unit growing programme and local summer scheme visits.
- Mini-Mela community event at Waterworks Garden in association with ArtsEkta
- Earth oven workshops at Glenhank Community Garden, Ligonell
- Waterworks Community Garden welcoming newcomer families and children's summer programme of nature-based activities
- Weekly volunteer-lead gardening group for adults with learning difficulties at GAP
- Clay oven pizza skills sharing with Newhill Youth Community Centre
- Participation in Waterworks and Alexandra Parks Engagement and Visioning Study and ongoing consultation on park development.
- Lord Mayor visit to GAP to launch sustainable transport initiative and visit school group in the garden in association with Sustrans @ GAP
- Willow Weaving Skills Sharing at GAP with Jeanette Keenan
- Skills sharing visit to multi-cultured club with Anaka women's collective
- Hosting the 'Words Strong Enough to Heal' and The Travelling Apothecary – New Script Mental Health Campaign at GAP.

### Training & Skills-Sharing:

We have continued to develop the skills base of our people which we nurture through a training and skills programme including:

- Thrive therapeutic horticulture training and awards
- green woodworking
- first aid
- solar power
- water preservation
- earth oven
- cooking and food preservation
- willow weaving
- birdwatching
- tree and biodiversity walks
- foraging
- herbal remedies
- natural lotions and potions
- re-wilding
- tree growing
- and a range of other environmental and family-friendly workshops.

We are the first organisation in NI to have a qualified 'Gardeniser' on our volunteer team, trained through a Europe-wide Social Farms & Gardens programme.

For those in our groups who are not permitted or able to work, training helps to provide a purpose, confidence and new skills. We help strengthen our connections to other organisations by offering them places on our training courses and workshops.

## GROW-NI

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

---

#### Thanks

We would like to thank our funders and partners for their continued support. We would also like to thank our dedicated and hardworking volunteer team without whom much of our work would not be achievable.

#### Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees 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.

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

  
.....  
T Turner

Dated: 19/10/23

# GROW-NI

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

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I report on the accounts of the Trustees for the year ended 31 March 2023, which are set out on pages 6 to 14.

### Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of GROW-NI for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
Mrs Lisa McCaffrey  
For and on behalf of  
Bridge, Chartered Accountants  
Forestview Office  
Purdy's Lane  
Belfast  
BT8 7AR

Dated: 19/10/23

## GROW-NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	-	113,890	113,890	81,024
Other income	4	880	-	880	1,631
<b>Total income</b>		<b>880</b>	<b>113,890</b>	<b>114,770</b>	<b>82,655</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	200	91,936	92,136	66,682
<b>Net income for the year/ Net movement in funds</b>		<b>680</b>	<b>21,954</b>	<b>22,634</b>	<b>15,973</b>
Fund balances at 1 April 2022		18,033	67,375	85,408	69,434
<b>Fund balances at 31 March 2023</b>		<b>18,713</b>	<b>89,329</b>	<b>108,042</b>	<b>85,407</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GROW-NI

## BALANCE SHEET

AS AT 31 MARCH 2023

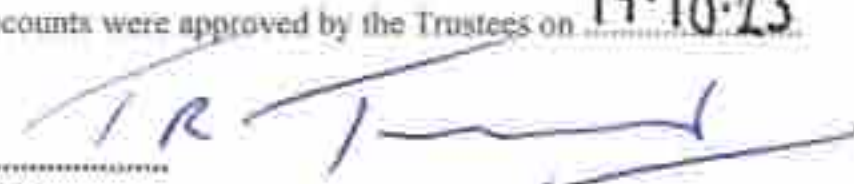
	Notes	£	2023	£	2022	£
<b>Fixed assets</b>						
Tangible assets	9			83		209
<b>Current assets</b>						
Debtors	11	3,819			1,526	
Cash at bank and in hand		105,639			85,210	
		<u>109,458</u>			<u>86,736</u>	
<b>Creditors: amounts falling due within one year</b>	12	(1,499)			(1,538)	
Net current assets				107,959		85,198
<b>Total assets less current liabilities</b>				<u>108,042</u>		<u>85,407</u>
<b>Income funds</b>						
Restricted funds	13			89,329		67,374
Unrestricted funds				18,713		18,033
				<u>108,042</u>		<u>85,407</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 19.10.23

  
T Turner  
Treasurer

Company Registration No. NI640683

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts and in light of the on going Covid-19 pandemic, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

#### 1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Computers	15% Straight Line
Capitalised grant	

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

#### *Basic financial assets*

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

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

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

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

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

#### *Derecognition of financial liabilities*

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

### 1.9 Employee benefits

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

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

### 1.10 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	2023	2022
	£	£
Grants received	113,890	81,024
	<u>          </u>	<u>          </u>
Donations and gifts	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

# GROW-NI

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

4 Other income		2023	2022	
		£	£	
Other income		880	1,631	
5 Charitable activities		2023	2022	
		£	£	
Share of support costs (see note 6)		90,720	65,338	
Share of governance costs (see note 6)		1,416	1,344	
		92,136	66,682	
Analysis by fund				
Unrestricted funds		200	126	
Restricted funds		91,936	66,556	
		92,136	66,682	
6 Support costs		2023	2022	Basis of allocation
	Support costs	£	£	
	Governance costs			
		£	£	
	Staff costs	48,026	41,682	
	Depreciation	126	126	
	Travel	235	366	
	Premises	2,200	2,293	
	Equipment & Consumables	11,129	9,059	
	Training & Programme	23,625	9,453	
	Sundries	1,933	1,569	
	Telephone and internet	692	654	
	Repairs and maintenance	1,247	-	
	Insurance	1,344	-	
	Printing, postage and stationery	163	136	
	Accountancy	-	1,344	Governance
		90,720	66,682	
	Analysed between			
	Charitable activities	90,720	66,682	

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Trustees

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

### 8 Employees

#### Number of employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Employees	3	3
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	44,342	38,880
Social security costs	2,881	1,999
Other pension costs	803	803
	48,026	41,682

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

### 9 Tangible fixed assets

	Computers £	Capitalised grant £	Total £
<b>Cost</b>			
At 1 April 2022	1,533	(486)	1,047
At 31 March 2023	1,533	(486)	1,047
<b>Depreciation and impairment</b>			
At 1 April 2022	734	-	734
Depreciation charged in the year	230	-	230
At 31 March 2023	964	-	964
<b>Carrying amount</b>			
At 31 March 2023	569	(486)	83
At 31 March 2022	799	(590)	209

## GROW-NI

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

10	Financial instruments	2023	2022
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	3,819	1,526
		<u>          </u>	<u>          </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	1,499	1,538
		<u>          </u>	<u>          </u>
11	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Other debtors	3,819	1,526
		<u>          </u>	<u>          </u>
12	Creditors: amounts falling due within one year	2023	2022
		£	£
	Accruals and deferred income	1,499	1,538
		<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 13 Restricted funds

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

	Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Lottery Funds	58,836	68,000	(55,562)	71,274
Newington Housing Association	5,862	7,000	(7,311)	5,551
Arts Council NI	3,000	5,000	(7,656)	344
PPR	-	6,567	(6,567)	-
Danske Bank	-	3,000	(5)	2,995
Halifax	-	3,836	(3,836)	-
Tudor 2K	159	-	(159)	-
RHS	(482)	1,000	(518)	-
Anaka	-	5,065	(5,065)	-
B&Q Foundation	-	1,550	(1,550)	-
Energia	-	8,502	(1,085)	7,417
SF&G	-	340	(340)	-
Glor na Mona	-	1,526	(1,308)	218
Unison	-	812	(482)	330
C Rey	-	60	(60)	-
Springhill Community House	-	200	-	200
Collective Arts	-	1,000	-	1,000
Larder	-	432	(432)	-
	<u>67,375</u>	<u>113,890</u>	<u>(91,936)</u>	<u>89,329</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year.

**Grow-NI**

Northern Ireland - Charity number 106371

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# Annual report

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Charity Registration No. 106371

Company Registration No. NI640683 (Northern Ireland)

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

# GROW-NI

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	106371
<b>Company number</b>	NI640683
<b>Registered office</b>	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
<b>Independent examiner</b>	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

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# GROW-NI

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 14

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# GROW-NI

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

The Board of Grow-NI (Grow) present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document.

### Structure, Governance & Management

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees. *Articles of Association of Grow-NI*

The Board members who served during the year were:

Duane Farrell	Chair	Resigned 17 November 2022
Tim Turner	Treasurer	Appointed 17 November 2022
Clodagh Miskelly	Secretary	Appointed 19 October 2023
Patricia Wallace		
Susan Lynn		Resigned 17 November 2022
Bernie McCusker		Resigned 19 October 2023
Karin McCully		Appointed 19 October 2023

Vacant Board position duties are supported by Project Coordinator

We recruit new Board members based on the needs of the Board and to ensure it contains a good range of skills, experience and expertise.

Recruitment is either by personal recommendations or advertising. A candidate meets the Chair and Director and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets bi-monthly and is responsible for good governance, setting strategic direction and overseeing the proper operations of the charity but is not involved in detailed operational matters and decisions.

### Objectives and activities

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

---

### Trustee Report

As the cost-of-living increases, as Brexit and war continues to impact supply chains, as health (including mental health) systems are stretched beyond their limits, in an age of climate & biodiversity crisis and given the local context of legacy deprivation & division, Grow's work is increasingly relevant. Our spaces and groups provide opportunities for action and creating hope; and we continue to deliver support for those needing to improve their physical or mental health/ wellbeing, families in the asylum system and newcomers, and to those experiencing social isolation.

From our beginning on a neglected piece of ground by North Belfast peace wall more than 40 years ago, we have grown into a vibrant organisation working in five gardens in North, East and West Belfast, more than 70 regular participants from 15 nationalities and more than 400 users each year.

Grow has had another exceptional year in 2023, strengthening our existing partnerships and engaging new communities. Grow commissioned Quarto Collective as external evaluators for the Lottery funded 'Growing Communities' project.

Quarto concluded that:

"Grow has met all of its aimed-for outcomes, working with skill and commitment around changing and often challenging circumstances. With a small staff of three part-time employees, Grow provides garden participants and volunteers with a strongly positive experience, week by week, season by season. Grow staff base their work in being connected, to groups, organisations and individuals, making time to build relationships and approaching everyone with openness and compassion and without judgement. They operate from a strengths-based model of learning and upskilling, valuing all that their participants and volunteers and partners bring to each garden space and each other. They have sensitively reached into marginalised and isolated and vulnerable groups, and made garden spaces safe and welcoming and inclusive for people of all backgrounds and abilities. At all times they have been people-led, allowing themselves to learn from the people they come in contact with, and being consistently responsive to the needs and wants of participants, volunteers and partners" (Quarto Collective - Independent Evaluation 2023.)

### **New Gardens and Groups:**

Our community garden at the Waterworks Park (North Belfast) continues to support weekly groups including 15 different nationalities; many of whom experience isolation and mental ill-health. We remain partners with Anaka Women's Collective, ensuring that the group continues to be led by women experiencing the asylum system.

Our garden at Camberwell Court (North Belfast), in Partnership with Newington Housing Association, supports those who are aged 70+ with mobility issues or significant health challenges.

The People's Garden/GAP provides a growing/ nature space in Whiterock (West Belfast) for local people and groups: Springhill Community House, Glor na Mona (Irish language youth centre), PPR, local schools including their SEN units, summer schemes.

MUMO in Forthspring (West Belfast) is an inter-community organisation working with families in an area of high deprivation and division. This garden involves local families and schools.

The Larder (East Belfast), is located in an area of multiple deprivation. We work with approximately 15 families experiencing food poverty.

### **Outreach:**

In 2023 we opened our gardens to a range of groups and outreach connections, and we participated in open days/ festivals for broader community engagement with more than 300 adults and children.

We have collaborated with Anaka Women's Collective, PPR, Multi-Cultured Club, Trans Pride NI, Glor na Mona, Coláiste Feirste, Springhill Community House, Forthspring/MUMO, The Larder, AYE, Youth Action, Newington Housing Association, Ulster University, Queen's University, Wave Trauma, local parent and toddlers groups, local artists and many other groups who have visited or used the gardens. Grow is an active member of Social Farms and Gardens and involved in strategic sectoral activities through their networks.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

---

### Events & Programme Highlights:

- Trans Pride NI family event at Waterworks Garden
- Black Mountain Rewilding talks and walks
- Energia team volunteering days – GAP tree nursery
- Outdoor space design workshops with UU architecture students
- GAP open day as part of West Belfast Festival
- Youth activities at the GAP garden as part of Glór na Mona's Féile na gCloigíní gorma (Bluebell Festival), regular Naolscoil Sleibhe Dubh garden visits, Coláiste Feirste NEST unit growing programme and local summer scheme visits.
- Mini-Mela community event at Waterworks Garden in association with ArtsEkta
- Earth oven workshops at Glenhank Community Garden, Ligonell
- Waterworks Community Garden welcoming newcomer families and children's summer programme of nature-based activities
- Weekly volunteer-lead gardening group for adults with learning difficulties at GAP
- Clay oven pizza skills sharing with Newhill Youth Community Centre
- Participation in Waterworks and Alexandra Parks Engagement and Visioning Study and ongoing consultation on park development.
- Lord Mayor visit to GAP to launch sustainable transport initiative and visit school group in the garden in association with Sustrans @ GAP
- Willow Weaving Skills Sharing at GAP with Jeanette Keenan
- Skills sharing visit to multi-cultured club with Anaka women's collective
- Hosting the 'Words Strong Enough to Heal' and The Travelling Apothecary – New Script Mental Health Campaign at GAP.

### Training & Skills-Sharing:

We have continued to develop the skills base of our people which we nurture through a training and skills programme including:

- Thrive therapeutic horticulture training and awards
- green woodworking
- first aid
- solar power
- water preservation
- earth oven
- cooking and food preservation
- willow weaving
- birdwatching
- tree and biodiversity walks
- foraging
- herbal remedies
- natural lotions and potions
- re-wilding
- tree growing
- and a range of other environmental and family-friendly workshops.

We are the first organisation in NI to have a qualified 'Gardeniser' on our volunteer team, trained through a Europe-wide Social Farms & Gardens programme.

For those in our groups who are not permitted or able to work, training helps to provide a purpose, confidence and new skills. We help strengthen our connections to other organisations by offering them places on our training courses and workshops.

## GROW-NI

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

---

#### Thanks

We would like to thank our funders and partners for their continued support. We would also like to thank our dedicated and hardworking volunteer team without whom much of our work would not be achievable.

#### Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees 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.

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

  
.....  
T Turner

Dated: 19/10/23

# GROW-NI

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

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I report on the accounts of the Trustees for the year ended 31 March 2023, which are set out on pages 6 to 14.

### Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of GROW-NI for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
Mrs Lisa McCaffrey  
For and on behalf of  
Bridge, Chartered Accountants  
Forestview Office  
Purdy's Lane  
Belfast  
BT8 7AR

Dated: 19/10/23

## GROW-NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	-	113,890	113,890	81,024
Other income	4	880	-	880	1,631
<b>Total income</b>		<u>880</u>	<u>113,890</u>	<u>114,770</u>	<u>82,655</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	200	91,936	92,136	66,682
<b>Net income for the year/ Net movement in funds</b>		<u>680</u>	<u>21,954</u>	<u>22,634</u>	<u>15,973</u>
Fund balances at 1 April 2022		<u>18,033</u>	<u>67,375</u>	<u>85,408</u>	<u>69,434</u>
<b>Fund balances at 31 March 2023</b>		<u><u>18,713</u></u>	<u><u>89,329</u></u>	<u><u>108,042</u></u>	<u><u>85,407</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GROW-NI

## BALANCE SHEET

AS AT 31 MARCH 2023

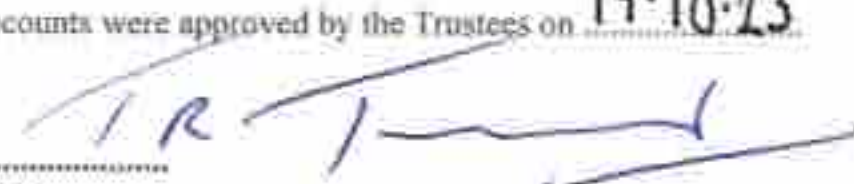
	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		83		209
<b>Current assets</b>					
Debtors	11	3,819		1,526	
Cash at bank and in hand		105,639		85,210	
		<u>109,458</u>		<u>86,736</u>	
<b>Creditors: amounts falling due within one year</b>	12	(1,499)		(1,538)	
Net current assets			107,959		85,198
<b>Total assets less current liabilities</b>			<u>108,042</u>		<u>85,407</u>
<b>Income funds</b>					
Restricted funds	13		89,329		67,374
Unrestricted funds			18,713		18,033
			<u>108,042</u>		<u>85,407</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 19.10.23

  
T Turner  
Treasurer

Company Registration No. NI640683

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts and in light of the on going Covid-19 pandemic, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

#### 1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Computers	15% Straight Line
Capitalised grant	

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

#### *Basic financial assets*

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

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

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

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

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

#### *Derecognition of financial liabilities*

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

### 1.9 Employee benefits

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

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

### 1.10 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	2023	2022
	£	£
Grants received	113,890	81,024
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

# GROW-NI

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

### 4 Other income

	2023	2022
	£	£
Other income	880	1,631

### 5 Charitable activities

	2023	2022
	£	£
Share of support costs (see note 6)	90,720	65,338
Share of governance costs (see note 6)	1,416	1,344
	<u>92,136</u>	<u>66,682</u>
<b>Analysis by fund</b>		
Unrestricted funds	200	126
Restricted funds	91,936	66,556
	<u>92,136</u>	<u>66,682</u>

### 6 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Staff costs	48,026	-	48,026	41,682	
Depreciation	126	-	126	126	
Travel	235	-	235	366	
Premises	2,200	-	2,200	2,293	
Equipment & Consumables	11,129	-	11,129	9,059	
Training & Programme	23,625	-	23,625	9,453	
Sundries	1,933	-	1,933	1,569	
Telephone and internet	692	-	692	654	
Repairs and maintenance	1,247	-	1,247	-	
Insurance	1,344	-	1,344	-	
Printing, postage and stationery	163	-	163	136	
Accountancy	-	1,416	1,416	1,344	Governance
	<u>90,720</u>	<u>1,416</u>	<u>92,136</u>	<u>66,682</u>	
Analysed between					
Charitable activities	<u>90,720</u>	<u>1,416</u>	<u>92,136</u>	<u>66,682</u>	

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Trustees

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

### 8 Employees

#### Number of employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Employees	3	3
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	44,342	38,880
Social security costs	2,881	1,999
Other pension costs	803	803
	48,026	41,682

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

### 9 Tangible fixed assets

	Computers £	Capitalised grant £	Total £
<b>Cost</b>			
At 1 April 2022	1,533	(486)	1,047
At 31 March 2023	1,533	(486)	1,047
<b>Depreciation and impairment</b>			
At 1 April 2022	734	-	734
Depreciation charged in the year	230	-	230
At 31 March 2023	964	-	964
<b>Carrying amount</b>			
At 31 March 2023	569	(486)	83
At 31 March 2022	799	(590)	209

## GROW-NI

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

10	Financial instruments	2023	2022
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	3,819	1,526
		<u>          </u>	<u>          </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	1,499	1,538
		<u>          </u>	<u>          </u>
11	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Other debtors	3,819	1,526
		<u>          </u>	<u>          </u>
12	Creditors: amounts falling due within one year	2023	2022
		£	£
	Accruals and deferred income	1,499	1,538
		<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 13 Restricted funds

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

	Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Lottery Funds	58,836	68,000	(55,562)	71,274
Newington Housing Association	5,862	7,000	(7,311)	5,551
Arts Council NI	3,000	5,000	(7,656)	344
PPR	-	6,567	(6,567)	-
Danske Bank	-	3,000	(5)	2,995
Halifax	-	3,836	(3,836)	-
Tudor 2K	159	-	(159)	-
RHS	(482)	1,000	(518)	-
Anaka	-	5,065	(5,065)	-
B&Q Foundation	-	1,550	(1,550)	-
Energia	-	8,502	(1,085)	7,417
SF&G	-	340	(340)	-
Glor na Mona	-	1,526	(1,308)	218
Unison	-	812	(482)	330
C Rey	-	60	(60)	-
Springhill Community House	-	200	-	200
Collective Arts	-	1,000	-	1,000
Larder	-	432	(432)	-
	<u>67,375</u>	<u>113,890</u>	<u>(91,936)</u>	<u>89,329</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year.

**Grow-NI**

Northern Ireland - Charity number 106371

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# Annual return

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Charity Registration No. 106371

Company Registration No. NI640683 (Northern Ireland)

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

# GROW-NI

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	106371
<b>Company number</b>	NI640683
<b>Registered office</b>	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
<b>Independent examiner</b>	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

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# GROW-NI

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 14

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# GROW-NI

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2023*

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The Board of Grow-NI (Grow) present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document.

### Structure, Governance & Management

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees. *Articles of Association of Grow-NI*

The Board members who served during the year were:

Duane Farrell	Chair	Resigned 17 November 2022
Tim Turner	Treasurer	Appointed 17 November 2022
Clodagh Miskelly	Secretary	Appointed 19 October 2023
Patricia Wallace		
Susan Lynn		Resigned 17 November 2022
Bernie McCusker		Resigned 19 October 2023
Karin McCully		Appointed 19 October 2023

Vacant Board position duties are supported by Project Coordinator

We recruit new Board members based on the needs of the Board and to ensure it contains a good range of skills, experience and expertise.

Recruitment is either by personal recommendations or advertising. A candidate meets the Chair and Director and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets bi-monthly and is responsible for good governance, setting strategic direction and overseeing the proper operations of the charity but is not involved in detailed operational matters and decisions.

### Objectives and activities

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

---

### Trustee Report

As the cost-of-living increases, as Brexit and war continues to impact supply chains, as health (including mental health) systems are stretched beyond their limits, in an age of climate & biodiversity crisis and given the local context of legacy deprivation & division, Grow's work is increasingly relevant. Our spaces and groups provide opportunities for action and creating hope; and we continue to deliver support for those needing to improve their physical or mental health/ wellbeing, families in the asylum system and newcomers, and to those experiencing social isolation.

From our beginning on a neglected piece of ground by North Belfast peace wall more than 40 years ago, we have grown into a vibrant organisation working in five gardens in North, East and West Belfast, more than 70 regular participants from 15 nationalities and more than 400 users each year.

Grow has had another exceptional year in 2023, strengthening our existing partnerships and engaging new communities. Grow commissioned Quarto Collective as external evaluators for the Lottery funded 'Growing Communities' project.

Quarto concluded that:

"Grow has met all of its aimed-for outcomes, working with skill and commitment around changing and often challenging circumstances. With a small staff of three part-time employees, Grow provides garden participants and volunteers with a strongly positive experience, week by week, season by season. Grow staff base their work in being connected, to groups, organisations and individuals, making time to build relationships and approaching everyone with openness and compassion and without judgement. They operate from a strengths-based model of learning and upskilling, valuing all that their participants and volunteers and partners bring to each garden space and each other. They have sensitively reached into marginalised and isolated and vulnerable groups, and made garden spaces safe and welcoming and inclusive for people of all backgrounds and abilities. At all times they have been people-led, allowing themselves to learn from the people they come in contact with, and being consistently responsive to the needs and wants of participants, volunteers and partners" (Quarto Collective - Independent Evaluation 2023.)

### **New Gardens and Groups:**

Our community garden at the Waterworks Park (North Belfast) continues to support weekly groups including 15 different nationalities; many of whom experience isolation and mental ill-health. We remain partners with Anaka Women's Collective, ensuring that the group continues to be led by women experiencing the asylum system.

Our garden at Camberwell Court (North Belfast), in Partnership with Newington Housing Association, supports those who are aged 70+ with mobility issues or significant health challenges.

The People's Garden/GAP provides a growing/ nature space in Whiterock (West Belfast) for local people and groups: Springhill Community House, Glor na Mona (Irish language youth centre), PPR, local schools including their SEN units, summer schemes.

MUMO in Forthspring (West Belfast) is an inter-community organisation working with families in an area of high deprivation and division. This garden involves local families and schools.

The Larder (East Belfast), is located in an area of multiple deprivation. We work with approximately 15 families experiencing food poverty.

### **Outreach:**

In 2023 we opened our gardens to a range of groups and outreach connections, and we participated in open days/ festivals for broader community engagement with more than 300 adults and children.

We have collaborated with Anaka Women's Collective, PPR, Multi-Cultured Club, Trans Pride NI, Glor na Mona, Coláiste Feirste, Springhill Community House, Forthspring/MUMO, The Larder, AYE, Youth Action, Newington Housing Association, Ulster University, Queen's University, Wave Trauma, local parent and toddlers groups, local artists and many other groups who have visited or used the gardens. Grow is an active member of Social Farms and Gardens and involved in strategic sectoral activities through their networks.

# GROW-NI

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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### Events & Programme Highlights:

- Trans Pride NI family event at Waterworks Garden
- Black Mountain Rewilding talks and walks
- Energia team volunteering days – GAP tree nursery
- Outdoor space design workshops with UU architecture students
- GAP open day as part of West Belfast Festival
- Youth activities at the GAP garden as part of Glór na Mona's Féile na gCloigíní gorma (Bluebell Festival), regular Naolscoil Sleibhe Dubh garden visits, Coláiste Feirste NEST unit growing programme and local summer scheme visits.
- Mini-Mela community event at Waterworks Garden in association with ArtsEkta
- Earth oven workshops at Glenhank Community Garden, Ligonell
- Waterworks Community Garden welcoming newcomer families and children's summer programme of nature-based activities
- Weekly volunteer-lead gardening group for adults with learning difficulties at GAP
- Clay oven pizza skills sharing with Newhill Youth Community Centre
- Participation in Waterworks and Alexandra Parks Engagement and Visioning Study and ongoing consultation on park development.
- Lord Mayor visit to GAP to launch sustainable transport initiative and visit school group in the garden in association with Sustrans @ GAP
- Willow Weaving Skills Sharing at GAP with Jeanette Keenan
- Skills sharing visit to multi-cultured club with Anaka women's collective
- Hosting the 'Words Strong Enough to Heal' and The Travelling Apothecary – New Script Mental Health Campaign at GAP.

### Training & Skills-Sharing:

We have continued to develop the skills base of our people which we nurture through a training and skills programme including:

- Thrive therapeutic horticulture training and awards
- green woodworking
- first aid
- solar power
- water preservation
- earth oven
- cooking and food preservation
- willow weaving
- birdwatching
- tree and biodiversity walks
- foraging
- herbal remedies
- natural lotions and potions
- re-wilding
- tree growing
- and a range of other environmental and family-friendly workshops.

We are the first organisation in NI to have a qualified 'Gardeniser' on our volunteer team, trained through a Europe-wide Social Farms & Gardens programme.

For those in our groups who are not permitted or able to work, training helps to provide a purpose, confidence and new skills. We help strengthen our connections to other organisations by offering them places on our training courses and workshops.

## GROW-NI

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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#### Thanks

We would like to thank our funders and partners for their continued support. We would also like to thank our dedicated and hardworking volunteer team without whom much of our work would not be achievable.

#### Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees 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.

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

  
.....  
T Turner

Dated: 19/10/23

# GROW-NI

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

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I report on the accounts of the Trustees for the year ended 31 March 2023, which are set out on pages 6 to 14.

### Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of GROW-NI for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
Mrs Lisa McCaffrey  
For and on behalf of  
Bridge, Chartered Accountants  
Forestview Office  
Purdy's Lane  
Belfast  
BT8 7AR

Dated: 19/10/23

## GROW-NI

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	-	113,890	113,890	81,024
Other income	4	880	-	880	1,631
<b>Total income</b>		<u>880</u>	<u>113,890</u>	<u>114,770</u>	<u>82,655</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	200	91,936	92,136	66,682
<b>Net income for the year/ Net movement in funds</b>		<u>680</u>	<u>21,954</u>	<u>22,634</u>	<u>15,973</u>
Fund balances at 1 April 2022		<u>18,033</u>	<u>67,375</u>	<u>85,408</u>	<u>69,434</u>
<b>Fund balances at 31 March 2023</b>		<u><u>18,713</u></u>	<u><u>89,329</u></u>	<u><u>108,042</u></u>	<u><u>85,407</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GROW-NI

## BALANCE SHEET

AS AT 31 MARCH 2023

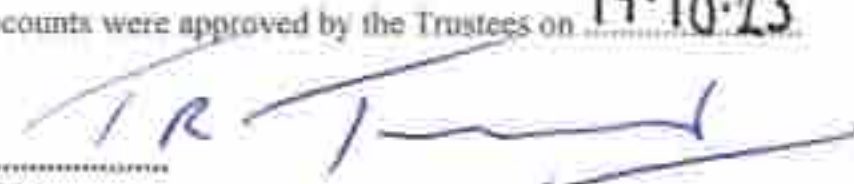
	Notes	£	2023 £	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		83		209
<b>Current assets</b>					
Debtors	11	3,819		1,526	
Cash at bank and in hand		105,639		85,210	
		<u>109,458</u>		<u>86,736</u>	
<b>Creditors: amounts falling due within one year</b>	12	(1,499)		(1,538)	
Net current assets			107,959		85,198
<b>Total assets less current liabilities</b>			<u>108,042</u>		<u>85,407</u>
<b>Income funds</b>					
Restricted funds	13		89,329		67,374
Unrestricted funds			18,713		18,033
			<u>108,042</u>		<u>85,407</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 19.10.23

  
T Turner  
Treasurer

Company Registration No. NI640683

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts and in light of the on going Covid-19 pandemic, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

#### 1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

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

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

Computers	15% Straight Line
Capitalised grant	

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

#### *Basic financial assets*

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

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

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

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

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

#### *Derecognition of financial liabilities*

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

### 1.9 Employee benefits

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

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

### 1.10 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	2023	2022
	£	£
Grants received	113,890	81,024
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

# GROW-NI

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

4 Other income		2023	2022	
		£	£	
Other income		880	1,631	
5 Charitable activities		2023	2022	
		£	£	
Share of support costs (see note 6)		90,720	65,338	
Share of governance costs (see note 6)		1,416	1,344	
		92,136	66,682	
Analysis by fund				
Unrestricted funds		200	126	
Restricted funds		91,936	66,556	
		92,136	66,682	
6 Support costs		2023	2022	Basis of allocation
	Support costs	£	£	
	Governance costs			
		£	£	
	Staff costs	48,026	41,682	
	Depreciation	126	126	
	Travel	235	366	
	Premises	2,200	2,293	
	Equipment & Consumables	11,129	9,059	
	Training & Programme	23,625	9,453	
	Sundries	1,933	1,569	
	Telephone and internet	692	654	
	Repairs and maintenance	1,247	-	
	Insurance	1,344	-	
	Printing, postage and stationery	163	136	
	Accountancy	-	1,344	Governance
		90,720	66,682	
	Analysed between			
	Charitable activities	90,720	66,682	

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Trustees

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

### 8 Employees

#### Number of employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Employees	3	3

Employment costs	2023 £	2022 £
Wages and salaries	44,342	38,880
Social security costs	2,881	1,999
Other pension costs	803	803
	<u>48,026</u>	<u>41,682</u>

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

### 9 Tangible fixed assets

	Computers £	Capitalised grant £	Total £
<b>Cost</b>			
At 1 April 2022	1,533	(486)	1,047
At 31 March 2023	1,533	(486)	1,047
<b>Depreciation and impairment</b>			
At 1 April 2022	734	-	734
Depreciation charged in the year	230	-	230
At 31 March 2023	964	-	964
<b>Carrying amount</b>			
At 31 March 2023	<u>569</u>	<u>(486)</u>	<u>83</u>
At 31 March 2022	<u>799</u>	<u>(590)</u>	<u>209</u>

## GROW-NI

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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10	Financial instruments	2023	2022
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	3,819	1,526
		<u>          </u>	<u>          </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	1,499	1,538
		<u>          </u>	<u>          </u>
11	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Other debtors	3,819	1,526
		<u>          </u>	<u>          </u>
12	Creditors: amounts falling due within one year	2023	2022
		£	£
	Accruals and deferred income	1,499	1,538
		<u>          </u>	<u>          </u>

# GROW-NI

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 13 Restricted funds

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

	Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Lottery Funds	58,836	68,000	(55,562)	71,274
Newington Housing Association	5,862	7,000	(7,311)	5,551
Arts Council NI	3,000	5,000	(7,656)	344
PPR	-	6,567	(6,567)	-
Danske Bank	-	3,000	(5)	2,995
Halifax	-	3,836	(3,836)	-
Tudor 2K	159	-	(159)	-
RHS	(482)	1,000	(518)	-
Anaka	-	5,065	(5,065)	-
B&Q Foundation	-	1,550	(1,550)	-
Energia	-	8,502	(1,085)	7,417
SF&G	-	340	(340)	-
Glor na Mona	-	1,526	(1,308)	218
Unison	-	812	(482)	330
C Rey	-	60	(60)	-
Springhill Community House	-	200	-	200
Collective Arts	-	1,000	-	1,000
Larder	-	432	(432)	-
	<u>67,375</u>	<u>113,890</u>	<u>(91,936)</u>	<u>89,329</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year.