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**THE GROW PROJECT**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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## THE GROW PROJECT

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements of the THE GROW PROJECT for the year 1 April 2021 to 31 March 2022.

**Objectives and activities**

**a. Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**Achievements and performance**

## a. Main achievements of the Charity



### **The Grow Project** **Annual Report Year Ending 31<sup>st</sup> March 2022**

#### Introduction

This year saw a phased return to 'normal' for us after the worst of the pandemic was over, with a more or less full programme of activities and programmes.

Covid Recovery funds helped us to deliver more short Reconnect programmes alongside our core Seasons, allowing us to reach more people in this crucial time for healing.

It was a joy to be back at Saddlescombe Farm after a long absence and a bit of time and space on our return allowed us to trial running a longer 10-week Season (always one of the top demands from participants!)

We re-secured funding to re-start our Natural Retreat days for Carers of those with mental health difficulties and in addition started work on a new programme, funded for the first time through NHS commissioners to work with people with Serious Mental Illness, in partnership with the Early Intervention in Psychosis Service.

And lastly support from the Enterprise Development Programme has seen us start a significant piece of work to develop our trading activity, focussing on workplace wellbeing. This work will take place over a couple of years and will hopefully put us on a really good footing going forward to become stronger and more sustainable financially.

Definitely a more varied and positive year than the previous one!

#### How to find us

##### General info

##### The Grow Project

Registered Charity No. 1155868



c/o Brighton and Hove Food Partnership, Community Base, 113 Queens Road, Brighton, BN1 3XG



07557 501557



[www.growingwellbeing.org.uk](http://www.growingwellbeing.org.uk)



[info@growingwellbeing.org.uk](mailto:info@growingwellbeing.org.uk)



@GrowWellbeing



[www.facebook.com/Growingwellbeing](https://www.facebook.com/Growingwellbeing)



Instagram @growing\_wellbeing

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##### Background

Grow was originally set up as a project within Mind in Brighton and Hove in 2011. We ran a 12 month

pilot project funded by Ecominds (a joint project between Mind and Big Lottery). We were subsequently awarded further Ecominds funding to develop the project and in April 2013 formed an independent community group and applied to Big Lottery Reaching Communities Fund which we were successful in securing for 3 years from September 2013. We achieved charitable status in February 2014.

Since funding from Big Lottery ceased we have been funded through a variety of different sources – small grants, donations and fundraising events and commissioned services such as training and delivery of activities.

## Our Vision

**To create a happier world in which people are more connected with nature, each other and themselves as a way of improving their wellbeing**

### **Our charitable aims are:**

*To improve and maintain the mental health and wellbeing of persons, in the county of Sussex, affected by mental health issues (including friends, family and carers) for the public benefit, in particular but not exclusively by supporting such people to access, enjoy and connect with their local countryside around Brighton, offering a wide variety of interesting activities in a safe, supportive and positive atmosphere to enhance the health and wellbeing of participants through their connection with nature*

## Our services

### **Reconnect**

**This year we ran 18 Reconnect programmes for a total of 78 people**

Groups of 4-6 participants (especially those who have been adversely affected by Covid) plus one leader and one volunteer met together for half a day a week for 4 weeks to visit and connect to a variety of natural places and spaces around the City and beyond. This programme was developed last year as a response to the pandemic and we secured funding from both BHCC and Sussex Community Foundation to continue this programme of work as a recovery response to the pandemic. In addition to the 4 week groups open to all, we developed a gentler offering for those with limited mobility or struggling with long covid and other life-limiting conditions such as ME, Chronic Fatigue Syndrome and Fibromyalgia. We received a higher than expected grant from Sussex Community Foundation which we used to undertake some consultation amongst those who had used this service during the pandemic to understand the benefits they derived from it and any improvements / changes we could make. It became clear from this consultation that people appreciated a shorter course either as an introduction to Grow prior to committing to a full Season, or as a refresher and therefore we resolved to make this programme part of our on-going commitments.

### **Season**

**This year we delivered 2 Seasons for a total of 23 people**

8 week closed groups for up to 12 people who are experiencing mental health issues. Activity days take place once a week on Thursdays and comprise minibus transport from a pick up point in central Brighton and a day out in the countryside of the beautiful South Downs National Park, typically but not exclusively at the National Trust's Saddlescombe Farm. These days include a range of activities suited to energy levels and mood designed to enable people to connect with nature and its wellbeing effects.

Season 28 was the first Season that we had delivered since the break for the pandemic and as we had some space and flexibility, we decided, based on feedback from participants that they always want a longer course to pilot a 10-week programme. In the event, it appeared that there were no greater benefits derived from 10 weeks than 8 and so we reverted back to 8 weeks for Season 29 in February 2022.

### **Natural Wellbeing Days**

#### **This year we ran 7 Natural Wellbeing days for a total of 65 people**

Developed in 2019, these monthly day / half-day natural wellbeing weekend sessions offer another way of connecting with nature through a range of activities which are more experience and skills-based and facilitated by experts in their particular fields.

Sessions this year included a summer solstice celebration, outdoor singing, wild medicine workshops, a night walk, whittling, cyano-type printing and a Welcome in the Spring Equinox event.

These activities have been very well received and will continue to form part of our offering going forward meeting as they do the twin aims of offering our services to a new audience, extending our reach and earning income which can support our other charitable activities.

### **Natural Retreat Days for Carers**

#### **This year we delivered 5 Natural wellbeing days for a total of 45 carers**

We continue to receive funding and support from BHCC Carers Commissioners to run bi-monthly natural retreat days for carers of people with mental health conditions. This year's offerings included some wonderfully restorative experiences to carers at Sheffield Park, Owena's Farm Therapies near Lewes, Saddlescombe Farm, and Pulborough Brooks.

### **EIP Project**

This year we successfully secured funding from Sussex Health and Care Partnerships Innovation Fund for VCSE's to work with people with Serious Mental Illness. Building on an already existing relationship with the Early Intervention in Psychosis Service, Grow began the process of bringing together both practitioners, service users and Experts by Experience to co-design a programme for both service users and their carers designed to heal some of the fractures that occur within families affected by psychosis. The first part of the project saw us holding 3 consultation events with service users, carers and practitioners to begin to design the programme with the aim of rolling out a service in the following year.

The 3 consultation days held at locations across East and West Sussex as well as Brighton and Hove were attended by 32 people.

### **Training**

#### **This year we delivered 3 training sessions to 28 people**

We continue to share experience and knowledge via our training programmes with staff and volunteers mainly within the Green Wellbeing Alliance on Boundaries and Keeping People Safe.

### **WINS**

#### **This year we delivered 3 Wellbeing in Nature sessions to 39 people**

These half/full day sessions have been offered to organisations this year for their staff, volunteers or clients as a way of further sharing the wellbeing benefits of nature to other groups, and as a way of earning income for Grow to make us more sustainable long term. This year we have worked with:

EIP service staff

NHS research staff

University of Sussex Psychology Students

## **Who we are**

### **Staff**

Jo Wren – Director

Jane Howard – sessional worker

Jennifer Sanders – sessional worker

### **Trustees**

Julie Wright – Chair

Yok Change - Secretary

Graham Wellfare –Treasurer

Matt Adams

Yok Chang  
Chaun Wilson  
Trevor Beattie

### **Changes this year:**

Matt Adams resigned from the Board on 10.5.21

### **Volunteers**

We are always grateful for the amazing support of our volunteers who contribute such a lot in so many ways to Grow.

In particular this year we give thanks to the following:

For supporting delivery of the Seasons, Reconnect Sessions, Natural Wellbeing Days and Natural Retreat Days for Carers:

Amy McMillan, Bruce Robertson, Anna Bellamy, Annette Kennington, Catherine Eade, Don Robertson, Jinny Durrant, Ruby Jenkins, Zamilin Williams, Sarah Rideout

For all her hard work supporting us with our accounts:

Harriet Howe

Trustee team - Yok, Graham, Matt, Julie, Chaun and Trevor

### **Key partners and networks**

For funding, partnership working and general support and enthusiasm for our project we give thanks to:

Owena's Farm Therapies, Saddlescombe Farm, Breathing Space, Hearts and Flowers, Physic Garden, Wakehurst Place, Sheffield Park, YHA Truleigh Hill for giving us access to their beautiful spaces and places from which to run our activities

Brighton and Hove Food Partnership – for their continued support of Grow and their key role in the Green Wellbeing Alliance and Third Sector Investment Programme, for use of their office space and for their general wonderfulness

## **Finances**

We experienced higher than expected fundraising this year mainly from sources dedicated to Covid Recovery meant that our income grew. We ended the year with a surplus which will be part of our reserves. Many thanks to Harriet Howe, who oversees our accounts on a voluntary basis and Andrew Ali from Kare Accountancy who examines our annual accounts.

We are extremely grateful to our funders this year who have supported us as we recover from the pandemic. This year these include:

- ✿ BHCC (Third Sector Investment Programme Funding, COMF Funding and Carers Commissioners) - £22115
- ✿ Sussex Community Foundation – £7731
- ✿ Enjoolata - £5460
- ✿ Henry Smith - £10000
- ✿ Albert Hunt Trust - £1000
- ✿ Ernest Kleinwort Trust - £2000
- ✿ Arnold Clark - £1000
- ✿ Sussex Health and Care Partnership - £13000
- ✿ Enterprise Development Fund - £4651

Additionally we received monies donations and GiftAid amounting to £1192.

## Our impact

### Total number of people reached this year 310

#### Outcomes

Our outcomes information is mainly from the 78 people who attended the Reconnect Sessions. We would normally gather the same data for the Seasons however due to some technical issues with our new database system this information is not available for this programme.

We gathered wellbeing information from participants at the beginning and end of their time on the Reconnect sessions in the form of a Wellbeing Flower which asks them to rate on a scale of 1-6 how they are feeling at the beginning of the course on 10 different themes and again at the end. This gives us a numerical Wellbeing Index which we can compare to see how they have benefitted from their time with us. We also ask a range of questions in relation to how they rate their mental and physical health improvement following their time on Grow. Results for this year are as follows:

Total number of participants on Reconnect groups = 78

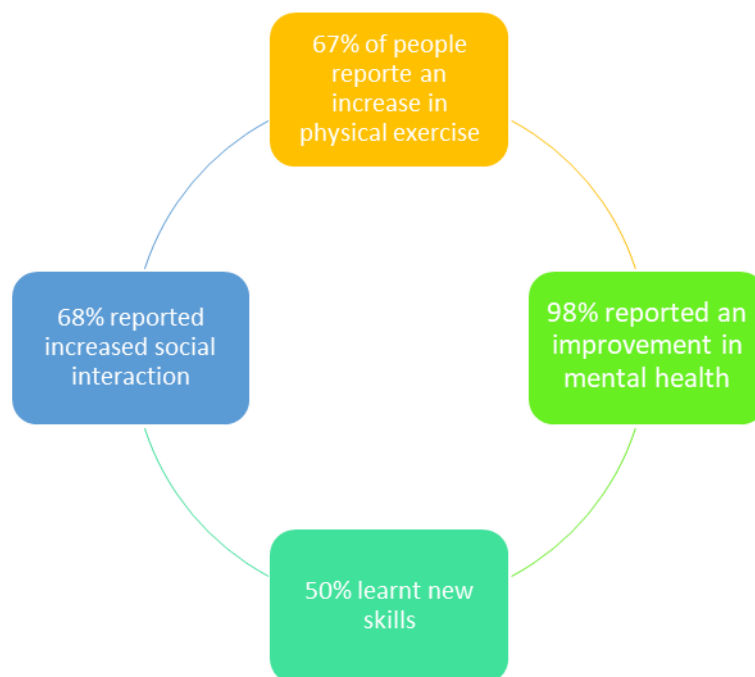
Total number of participants with some data = 52

Average Wellbeing Score before Grow = 30.7

Average Wellbeing Score after Grow = 45.8

Average Difference = 15.2

98% of people saw increased scores



*I feel more inspired to want to have more physical exercise, particularly walking, especially during winter months, which can be more difficult*

*Being with nature is calming/re-energising for me, so being able to explore this in a 'safe' group has been hugely beneficial*

*Confidence is increasing - the course has been a GREAT help here to re-integrate into society.*



*After being part of Grow I've met others with similar experiences, chatted about art and creative opportunities, learnt about the history of Stanmer and increased my knowledge of wildlife, trees and flowers. I've also learnt about the operations on a working farm.*



## Who uses our services

Below is the make-up of the people who participated in our services (and completed EO monitoring info) this year.

<u>Gender</u>	<u>Age</u>	<u>Sexuality</u>	<u>Identified as trans</u>	<u>Ethnicity</u>	<u>Faith</u>	<u>Identified as disabled</u>	<u>Identified as carer</u>
<u>F - 80</u> <u>M - 32</u> <u>O - 4</u> <u>Prefer not to say - 2</u>	<u>16-24 - 5</u> <u>25-34 - 10</u> <u>35-44 - 20</u> <u>45-54 - 36</u> <u>55-64 - 31</u> <u>65-74 - 14</u> <u>75+ - 1</u> <u>PNTS - 2</u>	<u>Heterosexual - 79</u> <u>LGBTQ - 18</u> <u>Other - 6</u> <u>Queer - 2</u> <u>Prefer not to say - 9</u>	<u>Yes - 2</u> <u>No - 110</u> <u>PNTS - 1</u>	<u>Asian/Asian British - 1</u> <u>Chinese - 1</u> <u>Mixed White &amp; Asian - 1</u> <u>Mixed white &amp; black Caribbean - 1</u> <u>Other - 7</u> <u>White British - 78</u> <u>White Irish - 6</u> <u>White Other - 15</u> <u>Mixed other - 4</u> <u>PNTS - 4</u>	<u>Atheist - 5</u> <u>Christian - 17</u> <u>Buddhist - 2</u> <u>Muslim - 1</u> <u>Jewish - 2</u> <u>Other - 28</u> <u>None - 56</u> <u>PNTS / NK - 7</u>	<u>Yes - 81</u> <u>No - 31</u> <u>PNTS - 1</u>	<u>No - 79</u> <u>Yes - 39</u>

## Marketing

We marketed our services through our usual referrals network of 60+ services within Brighton and Hove, including statutory mental health services, mental health support services, refugee support services.

In addition Grow appeared in an article in the Farmers Guardian August 2021 'People are more relaxed, they sleep better' - farm offers respite to mental health sufferers' as a result of our relationship with the tenant farmer at Saddlescombe Farm

Our website address is [www.growingwellbeing.org.uk](http://www.growingwellbeing.org.uk). This year we had 3.7k unique visitors to the site. 63.5% of these came directly to our website with 28% of visitors coming through Google search.

We also have social media presence on Facebook, Twitter and YouTube as well as our website.

Our Facebook presence is at [www.facebook.com/growingwellbeing](http://www.facebook.com/growingwellbeing) and to date we have 765 total page likes.

We have a Twitter account @growWellbeing and have 636 followers.

Our Instagram account @growing\_wellbeing continues to attract traffic and so far our number of followers is 712

Our animated film on YouTube at <https://www.youtube.com/watch?v=dZBjEs1Jw68&feature=youtu.be> has so far attracted 678 views.

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## THE GROW PROJECT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### Achievements and performance (continued)

##### Looking to the future

Our hopes for the coming year:

The hopes for the next year firstly are to recover from the pandemic and get back on to a more sustainable footing. Specifically we hope to do this by:

- Offering opportunities for people to continue to connect with nature and improve wellbeing through a varied programme of activities, including the Season, Natural Retreat Days for Carers and Reconnect Courses
- To become more financially sustainable and less grant-reliant through a range of trading and charging activities , such as Natural Wellbeing Days, charging for Seasons and Reconnect sessions and exploring more opportunities for Workplace Wellbeing / staff team offerings.
- To expand the range of groups that we deliver our existing programmes to, such as the migrant and refugee community, employers and NHS Staff wellbeing services.
- To develop, value and grow our staff and volunteer team; recruiting, training and supervising our growing volunteer team and looking to increase our staff team.
- To continue and deepen our partnership working with Green Wellbeing Alliance (and others)
- To pilot some new locations outside of the City, starting in West Sussex

And finally

One last enormous thank you to our funders :



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## THE GROW PROJECT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### Structure, governance and management

##### a. Constitution

THE GROW PROJECT is a registered charity, number 1155868, and is constituted under a Trust deed.

##### b. Methods of appointment or election of Trustees

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

#### Reference and administrative details of the Charity, its trustees and advisers

<b>Trustees</b>	Chaun Wilson, Trustee Graham Wellfare, Treasurer Julie Wright, Chair Matt Adams, Trustee (Resigned 10 May 2021) Yok Chang, Trustee Trevor Beattie, Trustee
<b>Charity registered number</b>	1155868
<b>Principal office</b>	c/o Brighton and Hove Food Partnership Community Base 113 Queens Road Brighton BN1 3XG

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## THE GROW PROJECT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 23 January 2023 and signed on their behalf by:

**Graham Welfare**

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## THE GROW PROJECT

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

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#### Independent Examiner's Report to the Trustees of THE GROW PROJECT ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

#### Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

#### Independent Examiner's Statement

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

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

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

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



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## THE GROW PROJECT

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 23 January 2023

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THE GROW PROJECT

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022

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**Kolade Andrew Alli ACMA**

10 Gatcombe Gardens

West End Hampshire

SO18 3NA

## THE GROW PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Charitable activities	3	65,967	13,321	79,288	57,967
<b>Total income</b>		<u>65,967</u>	<u>13,321</u>	<u>79,288</u>	<u>57,967</u>
<b>Expenditure on:</b>					
Charitable activities	4	44,008	33,334	77,342	44,490
<b>Total expenditure</b>		<u>44,008</u>	<u>33,334</u>	<u>77,342</u>	<u>44,490</u>
<b>Net movement in funds</b>		<u>21,959</u>	<u>(20,013)</u>	<u>1,946</u>	<u>13,477</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,846	9,723	12,569	(908)
Net movement in funds		21,959	(20,013)	1,946	13,477
<b>Total funds carried forward</b>		<u>24,805</u>	<u>(10,290)</u>	<u>14,515</u>	<u>12,569</u>

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

The notes on pages 18 to 25 form part of these financial statements.

# THE GROW PROJECT

## BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Debtors	8	336	907
Cash at bank and in hand		17,090	12,196
		<u>17,426</u>	<u>13,103</u>
Creditors: amounts falling due within one year	9	(2,911)	(534)
<b>Net current assets</b>		<u>14,515</u>	<u>12,569</u>
<b>Total assets less current liabilities</b>		<u>14,515</u>	<u>12,569</u>
<b>Net assets excluding pension asset</b>		<u>14,515</u>	<u>12,569</u>
<b>Total net assets</b>		<u><u>14,515</u></u>	<u><u>12,569</u></u>
<b>Charity funds</b>			
Restricted funds	11	24,805	2,846
Unrestricted funds	11	(10,290)	9,723
<b>Total funds</b>		<u><u>14,515</u></u>	<u><u>12,569</u></u>

The financial statements were approved and authorised for issue by the Trustees on 23 January 2023 and signed on their behalf by:

**Graham Welfare**

The notes on pages 18 to 25 form part of these financial statements.

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## THE GROW PROJECT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. General information

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#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

##### 2.4 Debtors

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)****2.5 Cash at bank and in hand**

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

**2.6 Liabilities and provisions**

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

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

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

**2.7 Financial instruments**

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

**2.8 Fund accounting**

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

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

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**THE GROW PROJECT**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**3**

**Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Course Fees	2,222	0	2,222	812
Earned Income	5,703	0	5,703	5,118
Donations	5,198	0	5,198	2,925
Gift Aid tax reclaimed	198	0	198	163
Other Income	0	0	0	9,285
Restricted Income	0	65,967	65,967	39,664
	<b>13,321</b>	<b>65,967</b>	<b>79,288</b>	<b>57,967</b>

## THE GROW PROJECT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

**4**

#### Expenditure on charitable activities

	Unrestricted funds	Restricted	Total	Total
	General	funds	2022	2021
	£	£	£	£
Accountancy fees	0	358	358	0
Advertising & Marketing	128	159	287	41
Bank charges	0	3	3	4
Independent examiner's fee	0	350	350	350
Insurance	0	544	544	544
IT Software and Consumables	0	1,072	1,072	810
Office expenses	3,589	7,671	11,260	6,390
Printing & Postage	0	202	202	142
Professional Fees	0	3,000	3,000	0
Telephone & Internet	119	598	717	408
Training	11	459	470	0
Travel	232	9,171	9,403	4,335
Venue Hire	500	2,094	2,594	485
Wages and salaries	28,755	18,327	47,082	30,981
				-
	33,334	44,008	77,342	44,490



## THE GROW PROJECT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>350</u>	<u>350</u>

#### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL-).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

#### 8. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
Other debtors	222	324
Prepayments and accrued income	114	583
	<u>336</u>	<u>907</u>

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

	2022 £	2021 £
Other creditors	2,372	-
Accruals and deferred income	539	534
	<u>2,911</u>	<u>534</u>

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## THE GROW PROJECT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 10. Financial instruments

	2022 £	2021 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u><b>17,090</b></u>	<u><b>12,196</b></u>

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**THE GROW PROJECT**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General Funds	<u>9,723</u>	<u>13,321</u>	<u>(33,334)</u>	<u>(10,290)</u>
<b>Restricted funds</b>				
Restricted Fund	<u>2,846</u>	<u>65,967</u>	<u>(44,008)</u>	<u>24,805</u>
<b>Total of funds</b>	<u><u>12,569</u></u>	<u><u>79,288</u></u>	<u><u>(77,342)</u></u>	<u><u>14,515</u></u>

## THE GROW PROJECT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 11. Statement of funds (continued)

##### Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
<b>Unrestricted funds</b>				
General Funds	<u>(908)</u>	<u>13,774</u>	<u>(3,143)</u>	<u>9,723</u>
<b>Restricted funds</b>				
Restricted Fund	<u>-</u>	<u>44,193</u>	<u>(41,347)</u>	<u>2,846</u>
<b>Total of funds</b>	<u><u>(908)</u></u>	<u><u>57,967</u></u>	<u><u>(44,490)</u></u>	<u><u>12,569</u></u>

#### 12. Summary of funds

##### Summary of funds - current year

	<b>Balance at 1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2022 £</b>
General funds	9,723	13,321	(33,334)	(10,290)
Restricted funds	2,846	65,967	(44,008)	24,805
	<u><u>12,569</u></u>	<u><u>79,288</u></u>	<u><u>(77,342)</u></u>	<u><u>14,515</u></u>

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## THE GROW PROJECT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 11. Statement of funds (continued)

##### Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
General funds	(908)	13,774	(3,143)	9,723
Restricted funds	-	44,193	(41,347)	2,846
	<u>(908)</u>	<u>57,967</u>	<u>(44,490)</u>	<u>12,569</u>

## THE GROW PROJECT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 13. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	-	17,426	17,426
Creditors due within one year	-	(2,911)	(2,911)
Difference	24,805	(24,805)	-
<b>Total</b>	<u>24,805</u>	<u>(10,290)</u>	<u>14,515</u>

##### Analysis of net assets between funds - prior year

	<i>Endowment funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	13,103	-	-	13,103
Creditors due within one year	(534)	-	-	(534)
<b>Total</b>	<u>12,569</u>	<u>-</u>	<u>-</u>	<u>12,569</u>