



# Report of Trustees and Annual Accounts July 2022 – June 2023

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

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

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

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

**TEBAY SERVICES**  
FARMSHOP & KITCHEN





# 1 Executive Summary

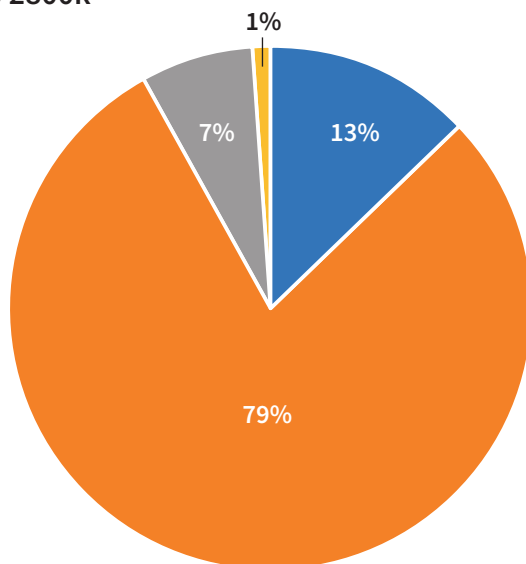
## Financials

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

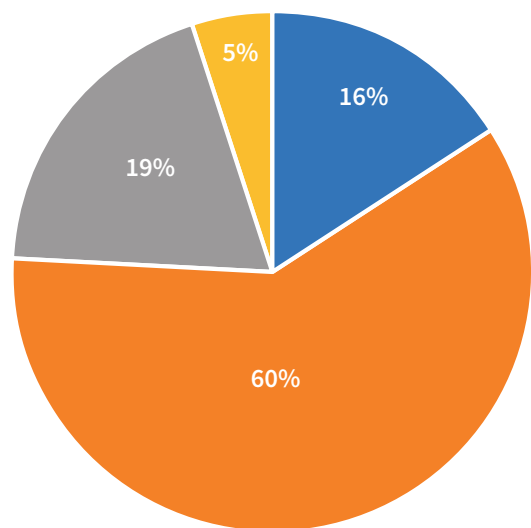
	2023 £K	2022 £K	Change £K
Income	800	384	416
Expenditure	794	460	334
<b>Net Surplus/(Deficit)</b>	<b>6</b>	<b>-76</b>	<b>82</b>
Reserves	19	132	-113
Designated Funds	0	25	-25
<b>Unrestricted Funds</b>	<b>19</b>	<b>157</b>	<b>-138</b>
Staff	20	13	7
Staff (FTE)	16	10	6

## Income Stream Analysis

2023 £800k



2022 £384k



■ Donations   
 ■ Grants   
 ■ Charitable Activities   
 ■ Other Trading Activities   
 ■ Investments



In financial year 2022-23



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



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

(Warwick & Edinburgh Mental Wellbeing Survey)



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



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

## Our Impact

### Kendal:

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

### Tebay (opened January 2023):

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

### Quotes from our Volunteers:

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

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

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

*“(When I’m at Growing Well) I feel like I’m enough. Calm and content.”*

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

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

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



## Our Future

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

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

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

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

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

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

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

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

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



## Our Supporters

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

**Tim Farron MP**

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

**Nabil Subuh, CEO, Westmorland Limited**

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

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

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

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

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

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

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

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

“It’s a privilege to be in a position where we can help [Growing Well] in this way”

**Anonymous donor**

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

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

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

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

# Our Funders

## Major funders (£25,000 or more)

The National Lottery Community Fund  
Lloyds Bank Foundation  
The Mary Kinross Charitable Trust  
Eric Wright Charitable Trust  
Postcode Neighbourhood Trust  
Westmorland Limited

## Large grants (£5,000 or more)

SIB Enterprise Development Fund  
Sir John Fisher Foundation  
Frieda Scott Charitable Trust  
The Westmorland Family Fund  
NHS Green Social Prescribing Fund  
CRH Charitable Trust  
The Roselands Trust  
The Hadfield Trust  
David Family Foundation  
The Winston Churchill Memorial Trust  
Louis Nicholas Residuary Charitable Trust  
The Noble Charitable Trust  
Evan Cornish Foundation  
The Newby Trust

## Grants - £1,000 to £5,000

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

## Small grants or community organisation donations up to £1,000

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

## Corporate Supporters

*We are grateful for the continued support for our work from the management and staff of the following business supporters:*

Low Sizergh Barn  
Low Sizergh Farm  
Thomson Hayton Winkley  
Hawkshead Relish  
John Jordan Ltd  
Electricity Northwest  
David Kneale Financial Management  
From the Fields (Kendal Calling)  
Lakeland Ltd  
The Floralistas  
The Factory Tap  
Gan Yam Brewery  
Paintwell  
Chester Race Company  
Our Leadership Agenda  
Maple Grove Developments







## 2 Trustees, officers and professional advisers

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

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



### 3 Message from the Chair

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Jim Sharp**  
Chair of Trustees



## 4 Our Purpose, Aims and Objectives

### PURPOSE

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

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

### STRATEGIC AIMS & OBJECTIVES

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

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



## 5 Future Plans

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

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

This will include:

### MODEL

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

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

### IMPACT

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

### INCOME

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

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

### GOVERNANCE

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

<sup>1</sup> <https://onesmallthing.org.uk/quality-mark>

### POSITIONING

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

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

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



## 6 Our Activities, Performance & Achievements

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

### **Growth in numbers of our beneficiaries**

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

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

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

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

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

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

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

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

membership at key, regional, statutory and third sector events and networks.

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

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

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

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

### **Growth of evidence of impact aims and outcomes**

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

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

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

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

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

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



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

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

#### **Growth of sustainable income**

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

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

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

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

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

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

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

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



## 7 Structure, Governance & Management

### a) Constitution

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

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

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

### c) Organisational structure and decision-making procedures

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

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

### d) Risk Management

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

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

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



## 8 Financial Review

### Results for the year

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

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

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

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

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

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

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

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

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

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

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

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

### Reserves Policy

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

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

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

### Going Concern

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





### Responsibilities of the Trustees

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

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

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

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

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

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

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

**Mr J Sharp (Chair)**



## 9 Independent Examiner's Report

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

### Responsibilities and Basis of Report

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

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

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

### Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

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

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

Signed on Thursday 28th September 2023 by:

*Karl Burrell*

**Karl Burrell FCCA**

**Lamont Pridmore (South Cumbria) Limited**

# 10 Statement of Financial Activities

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

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

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

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

# 11 Balance Sheet

as at 30th June 2023

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

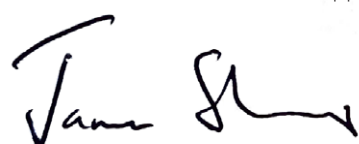
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

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



Mr J E Sharp

Date: 28th September, 2023

Chair of Trustees

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

# 12 Notes to the Financial Statements

## 1. General information

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

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

### 2.2 Going concern

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

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

### 2.3 Income

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

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

### 2.4 Expenditure

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

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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

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

### 2.5 Taxation

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

### 2.6 Tangible fixed assets and depreciation

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

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

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

## 2. Accounting policies (continued)

Depreciation is provided on the following bases:

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

### 2.7 Debtors

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

### 2.8 Cash at bank and in hand

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

### 2.9 Liabilities and provisions

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

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

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

### 2.10 Financial instruments

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

### 2.11 Operating leases

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

### 2.12 Pensions

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

### 2.13 Fund accounting

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

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

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

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

### 3. Income from donations and grants

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

### Analysis of grant income

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

### 4. Income from charitable activities

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

## 5. Income from other trading activities

### Income from non-charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other trading activity income	2,606	<b>2,606</b>	364
Fundraising Events	2,824	<b>2,824</b>	16,576
<b>Total 2023</b>	5,430	<b>5,430</b>	16,940
Total 2022	16,940	16,940	

## 6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	1,027	<b>1,027</b>	134
Total 2022	134	134	

## 7. Expenditure on raising funds

### Fundraising trading expenses

	Unrestricted funds 2023 £	Restricted fund 2023 £	Total funds 2023 £	Total funds 2022 £
Event costs	455	-	<b>455</b>	1,055
Other fundraising costs	2,644	-	<b>2,644</b>	971
Wages and salaries	68,725	-	<b>68,725</b>	37,602
<b>Total 2023</b>	71,824	-	71,824	39,628
Total 2022	39,628	-	39,628	



## 8. Analysis of expenditure on charitable activities

### Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable operations	450,769	271,498	<b>722,267</b>	420,523
Total 2022	265,247	155,276	420,523	

### Summary by expenditure type

	Staff Costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total funds 2022 £
Charitable operations	491,503	48,038	182,726	<b>722,267</b>	420,523
Total 2022	290,031	27,437	103,055	420,523	

## 9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable operations	590,626	131,641	<b>722,267</b>	420,523
Total 2022	350,524	69,999	420,523	

### Analysis of direct costs

	Charitable operations 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	395,322	<b>395,322</b>	233,275
Depreciation	48,038	<b>48,038</b>	27,437
Growing costs	23,216	<b>23,216</b>	19,965
Volunteer support	23,290	<b>23,290</b>	13,581
Catering	8,051	<b>8,051</b>	5,783
Training and Education	1,712	<b>1,712</b>	669
Site costs	23,518	<b>23,518</b>	15,435
General support costs	50,037	<b>50,037</b>	24,991
PR and Marketing	11,714	<b>11,714</b>	1,548
Governance	5,728	<b>5,728</b>	7,840
Total 2023	590,626	<b>590,626</b>	350,524
Total 2022	350,524	350,524	

## Analysis of support costs

	Charitable donations 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	96,181	<b>96,181</b>	56,755
Management and admin costs	6,210	<b>6,210</b>	299
Professional fees	28,307	<b>28,307</b>	12,895
Bank and finance charges	943	<b>943</b>	50
<b>Total 2023</b>	131,641	<b>131,641</b>	69,999
Total 2022	69,999	69,999	

## 10. Staff costs

	Total 2023 £	Total 2022 £
Wages and salaries	<b>495,739</b>	285,901
Social security costs	<b>40,343</b>	26,264
Contribution to defined contribution pension schemes	<b>24,146</b>	15,468
	<b>560,228</b>	327,633

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

	2023 No.	2022 No.
Staff	<b>20</b>	13

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

During the year remuneration paid to key management personnel amounted to £58.9k (2022: £50.8k).

## 11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 £NIL).

During the year ended 30 June 2023, no Trustee expenses have been incurred (2022 £NIL).

## 12. Tangible fixed assets

	Short term leasehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>						
At 1 July 2022	88,769	280,142	15,000	31,662	28,476	444,049
Additions	6,430	154,662	16,745	11,789	11,549	201,175
Disposals	(7,436)	(16,760)	-	(7,130)	(20,082)	(51,408)
At 30 June 2023	87,763	418,044	31,745	36,321	19,943	593,816
<b>Depreciation</b>						
At 1 July 2022	76,797	238,693	8,671	29,359	26,165	379,685
Charge for the year	4,709	31,981	4,722	2,644	3,982	48,038
On disposals	(7,436)	(16,760)	-	(7,130)	(20,082)	(51,408)
At 30 June 2023	74,070	253,914	13,393	24,873	10,065	376,315
<b>Net book value</b>						
At 30 June 2023	13,693	164,130	18,352	11,448	9,878	217,501
At 30 June 2022	11,971	41,450	6,329	2,303	2,312	64,365

## 13. Debtors

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	14,914	3,663
Prepayments and accrued income	2,305	5,701
	<b>17,219</b>	9,364

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

	2023 £	2022 £
<b>Due within one year</b>		
Trade creditors	<b>12,280</b>	1,728
Other taxation and social security	<b>13,330</b>	7,100
Other creditors	<b>2,990</b>	2,011
Accruals	<b>10,331</b>	12,562
Deferred income	-	7,979
	<b>38,931</b>	31,380

Deferred income 2022 is in respect of grant receivable in advance, repaid before yearend 2023, before it was recognised as income.

## 15. Financial instruments

	2023 £	2022 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure.	<b>106,034</b>	253,237

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

## 16. Statement of funds

### Current year

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

## Designated Funds

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

## Restricted Funds

*Grants brought forward from:*

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

*Grants received during the year from:*

The National Lottery Community Fund - Tebay site 22-24

Enterprise Development Fund - therapeutic grower - Tebay

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

Churchill Fellowship - group development

The Roselands Trust - rent - Sizergh

Westmorland Limited - working with local schools - Tebay

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

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

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

### Recovery Through Activity Programme - Sizergh

Grants brought forward from: Frieda Scott Trust, Sir John Fisher Foundation, Newby Trust, Finn Family Fund, The February Foundation, Anonymous Charitable Trust.

Grants received during the year from: Sir John Fisher Foundation, Newby Trust, The Noble Charitable Trust, Evan Cornish Foundation, The Fitton Trust, The Southall Trust and The Nineveh Charitable Trust.

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

### Recovery Through Activity Programme - Tebay

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

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

## Restricted Fixed Asset

*Grants brought forward from:*

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

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

*Grants received during the year from:*

Westmorland Limited - Tebay set up capital grant

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

## Transfers between funds

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

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

## 16. Statement of funds (continued)

Prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
<b>Unrestricted Funds</b>					
<b>Designated Funds</b>					
Replication Project	65,000	-	-	(65,000)	-
Sizergh site dilapidations	25,000	-	-	-	25,000
<b>Total 2022</b>	90,000	-	-	(65,000)	25,000
<b>General Funds</b>					
General Funds - all funds	104,382	274,227	(304,875)	57,807	131,541
Total Unrestricted Funds	194,382	274,227	(304,875)	(7,193)	156,541
<b>Restricted Funds</b>					
Anonymous Charitable Trust	-	10,000	(6,667)	-	3,333
CLA Charitable Trust	-	5,000	(5,000)	-	-
Frieda Scott Charitable Trust	13,316	13,583	(17,844)	-	9,055
Nineveh Charitable Trust	5,000	-	(5,000)	-	-
Henry Oldfield Trust	5,000	-	(5,000)	-	-
CCF – Westmorland Family Trust	5,400	-	(4,460)	-	940
Sir John Fisher Foundation	16,933	15,000	(16,933)	-	15,000
Newby Trust	6,500	-	(6,337)	-	163
Schroder Charity Trust	-	5,000	(5,000)	-	-
The February Foundation	-	5,000	-	-	5,000
CRH Charitable Trust	-	7,500	(7,500)	-	-
CCF – COVID-19 Response Fund	9,393	-	(9,393)	-	-
Misses Barrie Charitable Trust	-	3,000	(3,000)	-	-
Clark Foundation	-	2,000	(2,000)	-	-
The David Brooke Charity	-	2,000	(2,000)	-	-
Access - Enterprise Development Fund	4,250	5,010	(9,543)	-	(283)
Postcode Neighbourhood Trust	7,167	-	(7,167)	-	-
Lake District Foundation	2,500	-	-	-	2,500
The Percy Bilton Charity	-	2,550	(2,550)	-	-
Combined Funds <£2k	4,464	9,916	(10,445)	-	3,935
The Hedley Foundation	-	2,000	(2,000)	-	-
	79,923	87,559	(127,839)	-	39,643
<b>Restricted Fixed Asset Fund</b>					
Fixed Asset Fund	70,894	-	(27,437)	20,907	64,364
Harold & Alice Bridges Charity	1,500	-	-	(1,500)	-
Anonymous	20,000	-	-	(4,608)	15,392
The Dowager Countess Eleanor Peel Trust	5,000	-	-	(5,000)	-
COMF	-	2,252	-	(2,252)	-
SLLC	-	5,000	-	(354)	4,646
Mazars Charitable Trust	-	15,000	-	-	15,000
	97,394	22,252	(27,437)	7,193	99,402
<b>Total Restricted Funds</b>	177,317	109,811	(155,276)	7,193	139,045
<b>Total of Funds</b>	371,699	384,038	(460,151)	-	295,586

## 17. Summary of funds

### Current year

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

### Prior year

	Balance 1 July 2021 £	at Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Designated funds	90,000	-	-	(65,000)	25,000
General funds	104,382	274,227	(304,875)	57,807	131,541
Restricted funds	79,923	87,559	(127,839)	-	39,643
Restricted funds - Class II	97,394	22,252	(27,437)	7,193	99,402
	<b>371,699</b>	<b>384,038</b>	<b>(460,151)</b>	<b>-</b>	<b>295,586</b>



## 17. Summary of funds (continued)

### Designated Funds

Replication Project fund - fund created to cover a proportion of senior management time as replication options are investigated.

Sizergh site dilapidations - to cover anticipated investment needed to the temporary structures on the existing site.

### Restricted Funds

Frieda Scott Charitable Trust, The Nineveh Trust, Henry Oldfield Trust, Anonymous Trust, CLA Charitable Trust, Schroder Charity Trust, The February Foundation, CRH Charitable Trust, Misses Barrie Charitable Trust and The David Brooke Charity – funding towards running costs of the Recovery Through Activity programme.

CCF - Westmorland Family Community fund – brought forward funding towards running costs of the Recovery Through Activity programme and a new grant for a feasibility study looking at potential site replication.

Sir John Fisher Foundation – delivery of the Furness day of the Recovery Through Activity programme.

Newby Trust – costs associated with the Life Skills training programme.

CCF - COVID-19 Response fund – funding towards new Commercial Grower.

Enterprise Development fund – feasibility study for potential new trading opportunities.

Postcode Neighbourhood Trust – funding for Catering Manager's salary.

Lake District Foundation Small Grants fund – funding to run farm visits for young people.

Clark Foundation – funding towards the cost of essential growing materials and equipment.

The Percy Bilton Charity – funding for horticultural power tools and equipment.

The Hedley Foundation – funding towards the cost of horticultural materials.

### Restricted Fixed Asset Funds

The Harold and Alice Bridges Charity – to purchase horticultural equipment.

Anon/Dowager Eleanor Peel Trust – contribution towards new horticultural building.

Cumbria County Council - Containing Outbreak Management Fund (COMF) – capital funding towards a caterpillar polytunnel.

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

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

### Transfers between funds

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

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

## 18. Analysis of net assets between funds

### Current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted fixed assets 2023 £	Total funds 2022 £
Tangible fixed assets	-	-	217,501	<b>217,501</b>
Current assets	58,014	65,239	-	<b>123,253</b>
Creditors due within one year	(38,931)	-	-	<b>(38,931)</b>
Total	19,083	65,239	217,501	<b>301,823</b>

### Prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	64,365	64,365
Current assets	179,942	47,622	35,037	262,601
Creditors due within one year	(23,401)	(7,979)	-	(31,380)
Total	156,541	39,643	99,402	295,586

## 19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £24,146 (2022 - £15,468). At the year end date £2,990 (2022 - £2,011) was payable to the fund and is included in creditors.

## 20. Operating lease commitments

At 30 June 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	<b>7,320</b>	7,320
Later than 1 year and not later than 5 years	<b>3,050</b>	10,370
	<b>10,370</b>	17,690

At the year end date the balance outstanding on leases related to the charity's land lease which has been agreed for a period of 5 years to 30 November 2024.

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



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