

Charity Registration No. 1088792

Company Registration No. 04126612 (England and Wales)

GROW ORGANISATION

(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

**GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	N Highton S Clay D Clark S Barratt S Gray E Woods	(Appointed 19 October 2020) (Appointed 23 November 2020) (Appointed 23 November 2020)
Secretary	K Nixon	
Charity number	1088792	
Company number	04126612	
Registered office	Chatham Villas 1 Chatham Street Rotherham S65 1DP	
Independent examiner	Hart Shaw LLP Europa Link Sheffield Business Park Sheffield S9 1XU	
Bankers	Unity Trust Bank Nine Brindley Place 4 Oozell's Square Birmingham B1 2HB	

**GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
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GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

Charity Objects

The objects of the charity are to relieve poverty and to advance education for women within the South Yorkshire area ("area of benefit") by assisting women who have not traditionally done so to gain access to training, employment and education, while supporting and encouraging them to develop their own skills and potential.

GROW's Vision and Values

The charity's Vision is:

Empowering women to make informed choices.

The charities Values are:

- **Respect.** We acknowledge women are the best decision makers for themselves and their children. We offer a non-judgemental service and we respect each woman accessing our service;
- **Diversity.** We value the uniqueness of each and every woman and recognise the individual pathways each chooses to take;
- **Equality** is not only important for women, it is good for all of us. Women's equality ensures a more peaceful and prosperous society for women, men and children;
- **Advocacy.** The movement towards equality requires social change. We are committed to identifying the barriers to equality and will advocate for change;
- **Wellbeing.** Too often women have to be encouraged to take time out, relax and have fun. We will support women to make choices where their mental, physical and emotional wellbeing are served by ways they define as relaxing and fun;
- **Safety.** Personal safety is a fundamental right for everyone. We will strive to offer a space free from abuse and discrimination.
- **Accountability.** We value the trust placed in us by women and supporters. We hold ourselves accountable not only to the women we serve but the communities we work within, supporters and the public.

Volunteers:

GROW recognises that the quality and variety of work within GROW makes it an ideal placement for volunteers. The charity is grateful for the efforts of its volunteers who are involved in service provision. GROW currently has 4 volunteers.

GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake as demonstrated in the following:

Trauma and Resilience Service

The project enabled GROW frontline workers to undertake 'Understanding Trauma' and 'Trauma Stabilisation' Train the Trainers course to enable GROW Workers to deliver the Trauma Stabilisation programme.

GROW began delivering Trauma Stabilisation in February 2019, working closely with the Rotherham Trauma and Resilience Partnership comprising of: RDASH - NHS Foundation, Rotherham Rise, Rothacs, and CAMHS. The Partnership Hub meets weekly for live case presentation from a wide range of services, for assessment/review, and allocation to the appropriate Trauma Stabilisation provider.

The programme is delivered on either a one-to-one basis, or as a group. The one-to-one opportunity has meant that women who would not be able to manage/cope in a group setting are not excluded, and women who are part of active cases within Operation Stovewood have been able to receive therapeutically beneficial Trauma Stabilisation now instead of having to wait until their court case is concluded.

Involve Project (Post Abuse Support) – Rotherham MBC

Providing emotional and practical support for those at risk of, and or affected by Child Sexual Exploitation. The project offers 1:1 support to enable the individual to reflect on their experience, gain understanding of their own thoughts, feeling and views, and identify ways to aid recovery.

The project continues to offer support to those individuals who are part of court cases aimed at bringing perpetrators to justice.

Transforming Rehabilitation – Sodexo/Ministry of Justice

As part of the South Yorkshire Women's Consortium GROW is delivering services to women engaged in the criminal justice system as part of their rehabilitation, and to reduce re offending. The project works in partnership with the Community Rehabilitation Companies and is delivering the service in Rotherham and Barnsley.

MySELF Project - Children in Need

GROW successfully secured an additional three year funding to continue to support girls and young women to raise confidence, build aspirations, and to be safe.

STAGE Project

The Project is an innovative new partnership approach to working with women with lived experience of sexual exploitation. The partnership consists of A Way Out, Basis Yorkshire, Changing Lives, Together Women, Women Centre, and GROW. It was funded by the Government from the proceeds of the tampon tax.

The project supports those who identify as a woman or girl over the age of 16, who have been targeted and/or groomed by an individual or a group of people for sexual exploitation or have current experience of sexual exploitation.

Community Food Hub

GROW has distributed over 367 food parcels in 2020/2021.

During the year GROW had to move all service online, and via phone due to the impact of the pandemic and social distancing restrictions. Physical contact has only increased when restrictions have been eased, and when service users have been eligible under those restrictions to receive specialist support.

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FOR THE YEAR ENDED 31 MARCH 2021

Given the current and planned funding opportunities for the Voluntary/Community sector GROW will, in the foreseeable future remain "project" led, i.e. funding will come from the short to medium term funding streams. The charity intends to update the funding strategy by clearly identifying the essential services and those that give added value, and will continue to exploit existing and emerging funding opportunities.

To ensure long term sustainability of the organisation, GROW are actively engaged in securing long term core funding for the organisation. This will ensure that GROW is effectively managed and has an enhanced ability to deliver existing and new services to service users.

Fundraising

Currently fundraising is only a small part of the charity's income but will be continued as much as possible in the future as every penny helps further the charity's objectives.

Changes in fixed assets

The movements in fixed assets during the year are set out in the notes to the financial statements.

Governance and Internal Control

The board is responsible for ensuring the work of GROW is conducted within the framework of the Articles of Association. The membership of the board will be elected at the Annual General Meeting to serve for a 3 year term. Additional people may be co-opted to serve, without voting rights, on the board for a 1 year term.

Trustees have a limited liability of £1 per trustee unless they act dishonestly or in breach of trust or continue running the company when they know or ought to know that the company has no reasonable chance of avoiding insolvent liquidation.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employee's interests.

Employees have been consulted on issues of concern to them by means of staff meetings held every month. Employees have access to the Chief Executive Officer for day-to-day case management support and bimonthly supervision. Underpinning these structures is support around child and adult protection and safeguarding together with monthly Safeguarding meetings with the Designated Child/Adult Protection Officer.

GROW ORGANISATION
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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance 2020/2021

In the facing of a global pandemic GROW has continued to provide support to over 327 women and girls. This has been achieved through rapidly responding to government guidance and restrictions, and reshaping the GROW delivery model, we have continued to offer the most flexible and supportive access for women and girls.

Remote and virtually working arrangements have been implemented, but it has been a challenging time. This led to an increase in pace for the planned developments for the forthcoming year – to upgrade the GROW IT system, this had to be achieved in a matter of a few weeks. Many thanks to Total IT Solutions for all their support during this challenging time.

As a team, everyone has given 100% and managed the challenges, changes, and personal circumstances, to such a remarkable level. The team has striven to ensure that to the best of our ability GROW has continued to support women with complex needs and high levels of vulnerability.

To respond to the changing requirements of projects, funders and partnerships, the following new roles have been introduced into the organisational structure: Chief Executive Officer, Chief Financial Officer, and Development Worker.

In November 2020, the role of CEO was introduced, with the responsibility of representing GROW strategically – locally, regionally, and nationally, and position the organisation for future developments and opportunities.

The role of Chief Financial Officer was introduced in March 2021, to continue to ensure GROW has robust financial systems, and is able to maximise the use of funding/contracts.

In January 2021, a new pilot role was introduced to lead the upgrade of elements of GROW's infrastructure: policies, and database. As a result of the learning from this pilot the Development Worker role has been added into the structure to embed developments.

Achievements

- GROW continues to be an active member of the Trauma and Resilience Partnership Hub, providing a holistic support pathway for Stovewood CSE Survivors.
- GROW is part of the Strategic Leadership Group for STAGE Project, consisting of cross-party MP's and members of the House of Lords, national charities, and key stakeholders.
- GROW completed a feasibility study to assess viability of setting up a charity shop
- Successfully secured 3 years funding to continue providing Post Abuse Support service
- Successfully secured Tampon Tax funding to develop and implement a range of training programmes focusing on supporting positive wellbeing, confidence building, and personal development. All of which were structured to be delivered virtually, on a one-to-one basis, and groups in the future.
- Continues to distribute food parcels.
- GROW continues to be a proactive member of the SY Women's Consortium.
- GROW's organisational structure enables GROW to continue offering responsive support to service users and ensures we have efficient and robust systems and procedures in place to enable us to respond to rapidly changing external influences and priorities.
- All staff continue to attend training to increase their knowledge, understanding and confidence about issues impacting on the lives of South Yorkshire women and their families.
- GROW has continued to develop and maintain strategic partnerships to inform and support the work.
- GROW continues to identify the needs of the diverse communities of South Yorkshire and to ensure that diversity and inclusivity are integral to all of GROW's service provision.
- GROW is represented on a range of strategic groups and Boards, ensuring the needs and aspirations of women and families is heard in the development of policies and delivery of services.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Review of the financial position

Our financial resources are given to us from our funders on behalf of different communities. GROW manages them in a manner that brings maximum benefit to these communities. We demand of ourselves high standards of professional competence and accept the need to be accountable through appropriate structures for achieving these standards. In every aspect of our work, we aim to be good stewards of the resources entrusted to us.

Sustainable funding is an issue that is a concern nationally for the Voluntary and Community sector. However, GROW continues to search for suitable sources of funding to improve and develop the services that it offers but not to be funding-driven or opportunistic in the quest for funding. Instead GROW will be working to a coherent funding strategy that acknowledges and reflects the changes in the external environment which, crucially, enables GROW to adhere to, consolidate and strengthen its particular mission, ethos and way of working.

GROW has agreed a reserve to cover for the eventuality of sick pay, maternity pay and redundancy costs. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity holds unrestricted funds of £39,503 and restricted funds of £123,026 at the year end.

Risk Management

The board has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Organisational Structure

The Charity has a Management Board, when complete can consist of at least three and not more than eleven individuals all of whom must be members. At present the Management Board has seven members from a variety of backgrounds all of which are relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services and business matters. The organisation is led by a Senior Management Team comprising of a Chief Executive Officer and Chief Finance Officer.

Line management supervision is provided by the Chair of the Board to the Senior Management Team.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Plans for the future

Plans for 2021/2022

GROW will continue to adapt and provide a service while still being in the midst of a pandemic.

Continue to be an active member of the national influencing group, ensuring the voice of women in Rotherham experiencing SE is heard at a national level.

This year will see the complete overhaul of all GROW policies and procedures, and also begin a review of the organisational values, which will involve the GROW board and staff team.

As part of the ongoing development of GROW's infrastructure, we will be implementing a new bespoke database, to enable better recording and monitoring of all GROW delivery. – MIS

GROW is part of the successful partnership commissioned to deliver the new Women's Justice Service, across Rotherham and Barnsley. This service is replacing the Transforming Rehabilitation – community-based provision for women in the criminal justice system. The new service will go live from the 26th June 2021.

GROW will maintain the COVID 19 Business Recovery Plan:

- Review and update risk assessments for all elements of GROW activity and implement control measures and actions to further reduce risk
- Maintain wellbeing of all GROW Workers, recognise the impact of homeworking and isolation
- Increase Food Parcel deliveries
- Produce wellbeing and activity packs for individual and families
- Access individual grants for those with the most significant high risk needs
- Continue to ensure the delivery of all projects is achieved via new/alternative routes (phone, Whats App, Teams, Zoom, etc.)
- Ensure all risk assessments and action plans are 'live' and responsive to changes of government guidelines

Organisational Plans

- Increase board membership and skills base.
- Implement newly secured projects.
- GROW will engage with new partnerships to expand our access to regional and local funding opportunities.
- Investigate the role of coordinator to take a lead on the day-to-day management of the projects – referrals, case management, monitoring and reporting.
- Seek additional funding to build on the opportunities currently in place for women and girls, and also to provide GROW activity to a wider group of women, to provide a more accessible and inclusive provision.
- Develop service user participation and voice and influences throughout all GROW projects.
- GROW will continue to identify and maintain partnerships and networks to inform and support GROW's work and to ensure South Yorkshire women's voices are heard in the development and delivery of services and policies.
- Develop more opportunities for women to engage in volunteering opportunities to provide peer support.
- GROW will continue to take direction for the development of services from communities, local and national strategies and priorities.
- Secure a permanent delivery base in Barnsley.
- Explore self-generating funding opportunities for future development to support the vital work we do in South Yorkshire.

**GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

Structure, governance and management

GROW is a registered charity, the organisation was established in 1988, and registered with the Charity Commission on 8th October 2001 (1088792). The charity has been a Company Limited by Guarantee since 15th December 2000 (4126612), and is governed by Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

N Highton	
D Heald (Chair)	(Resigned 12 January 2021)
G Morgan (Treasurer)	(Resigned 17 May 2021)
S Clay	
D Clark	
N Smith	(Resigned 16 September 2020)
S Barratt	(Appointed 19 October 2020)
S Gray	(Appointed 23 November 2020)
Z Burke	(Appointed 23 November 2020 and resigned 13 November 2021)
E Woods	(Appointed 23 November 2020)

Advisors

Denise Buttrell
Janine Cherry-Swaine

Trustee Induction and Training

GROW has a set induction procedure in place for new trustees, this comprises of:

An initial meeting with the Chief Executive Officer who talks through the induction information booklet containing the charity's Articles of Association. It also highlights the trustee's task description and the roles and responsibilities that is required from them.

The trustee then meets the Chief Executive Officer again where they are taken round the building and talked through the internal procedures. At this point the new trustee is then introduced to the rest of the staff working at GROW.

All board members are offered the opportunity to attend in house development opportunities, encouraged to access relevant training provided by external providers. Board members are asked if they have any training needs relevant to their role.

The board is responsible for the employment of all staff and as such must ensure that the company complies with all relevant employment legislation. The board must also ensure that GROW complies with all other relevant legislation including Company Law, Charity Law, Health & Safety, Equal Opportunities and Accounting Procedures.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Joanna Jones, Operational Director, is responsible for the day to day management and supervision of the core staff.

Katalin Nixon, Chief Finance Officer and company secretary has responsibility for business matters.

Joanna Jones and Katalin Nixon receive line management supervision from the chair of the board.

Volunteers:

GROW recognises that the quality and variety of work within GROW makes it an ideal placement for volunteers. The charity is grateful for the efforts of its volunteers who are involved in service provision. GROW currently has 4 volunteers.

Employee involvement

Employees have been consulted on issues of concern to them by means of staff meetings held every month. Employees have access to the Operational Director for day to day case management support and bi monthly supervision. Underpinning these structures is support around child protection and safeguarding together with monthly Safeguarding meetings with the Designated Child/Adult Protection Officer.

Funds held as custodian trustee

Funds held as custodian trustee at the reporting date were:

Women's Empowerment	£2,310
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The funding is to be used to Engage and Empower women who may find it difficult to get their voices heard. The activity is delivered through group work and informal learning opportunities.

These funds are ring fenced within the charity's accounting records to ensure sufficient segregation and safe custody.

On behalf of the Board of trustees



S Barratt

Trustee

Dated: 7 December 2021

GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GROW ORGANISATION

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 7 to 24.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Natalie Bracey

Hart Shaw LLP
Chartered Accountants
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

Dated:

GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>						
Incoming resources from charitable activities	3	4,537	-	258,606	263,143	231,144
<u>Expenditure on:</u>						
Charitable activities						
Care and support	4	3,012	-	109,320	112,332	105,134
Training	4	2,612	-	46,743	49,355	64,396
Other	7	1,306	967	28,422	30,695	28,151
Total resources expended		6,930	967	184,485	192,382	197,681
Net (outgoing)/incoming resources before transfers		(2,393)	(967)	74,121	70,761	33,463
Gross transfers between funds		4,086	15,019	(19,105)	-	-
Net income for the year/ Net movement in funds		1,693	14,052	55,016	70,761	33,463
Fund balances at 1 April 2020		37,810	37,008	68,010	142,828	109,365
Fund balances at 31 March 2021		39,503	51,060	123,026	213,589	142,828

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	8		3,715		-
Current assets					
Debtors	9	16,705		33,728	
Cash at bank and in hand		229,207		139,490	
		<u>245,912</u>		<u>173,218</u>	
Creditors: amounts falling due within one year	10	(36,038)		(30,390)	
Net current assets			209,874		142,828
Total assets less current liabilities			<u>213,589</u>		<u>142,828</u>
Income funds					
Restricted funds	12		123,026		68,010
Designated funds			51,060		37,008
Unrestricted funds			39,503		37,810
			<u>213,589</u>		<u>142,828</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 7 December 2021

S. Barratt

S Barratt
Trustee

Company Registration No. 04126612

GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

GROW Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is Chatham Villas, 1 Chatham Street, Rotherham, S65 1DP.

1.1 Accounting convention

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

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

The accounts have been prepared under the historical cost convention. The principal accounting policies are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Designated funds comprise of unrestricted funds that have been set aside by the trustees for particular purposes.

Transfers between funds are made when outputs or targets of a project have been met and there is no requirement to pay any remaining surplus back to the fund provider. Where any restricted fund overspends then transfers are made from unrestricted funds to cover this overspend.

1.4 Incoming resources

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

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

GROW ORGANISATION
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is recognised on an accruals basis and has been classified under headings that aggregate all costs related to the category.

General administration costs which are not directly attributable to a project or fund are apportioned on a basis of labour hours.

1.6 Tangible fixed assets

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

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

Computer equipment	33.3% straight line
Fixtures and fittings	20% reducing balance

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

1.7 Impairment of fixed assets

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

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

GROW ORGANISATION
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Taxation

GROW is a registered charity and its activities are not subject to taxation.

1.12 Company status

The charity is a company limited by guarantee. The members of the company are the trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.13 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Critical accounting estimates and judgements

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

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

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3 Incoming resources from charitable activities

	2021 £	2020 £
Charitable activities		
Performance related grants	4,537	10,630
	258,606	220,514
	<u>263,143</u>	<u>231,144</u>
Analysis by fund:		
Unrestricted funds	4,537	10,630
Restricted funds	258,606	220,514
	<u>263,143</u>	<u>231,144</u>

Deferred income

During the year income amounting to £27,791 (2020 - £20,332) was deferred from the restricted funds.

Deferred income of £20,332 (2020 - £46,774) was released in the year.

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4 Charitable activities

	Care and support £	Training £	Total 2021 £	Total 2020 £
Staff costs	93,620	40,751	134,371	139,124
Depreciation and impairment	95	-	95	-
	<u>93,715</u>	<u>40,751</u>	<u>134,466</u>	<u>139,124</u>
Share of administration costs	18,617	8,604	27,221	30,406
	<u>112,332</u>	<u>49,355</u>	<u>161,687</u>	<u>169,530</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. None of the trustees were reimbursed for expenses in the year (2020 - £nil).

6 Employees

Number of employees

The average number of monthly employees during the year was:

	2021 Number	2020 Number
Management and financial	2	2
Charitable activities	4	6
Administration	1	1
	<u>7</u>	<u>9</u>

Employment costs

	2021 £	2020 £
Wages and salaries	145,524	148,388
Social security costs	12,007	10,616
Other pension costs	6,464	7,301
	<u>163,995</u>	<u>166,305</u>

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

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7 Other expenditure

	Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
				£	£
Depreciation and impairment	-	-	1,071	1,071	-
Other expenditure	-	-	-	-	970
Staff costs	1,306	967	27,351	29,624	27,181
	<u>1,306</u>	<u>967</u>	<u>28,422</u>	<u>30,695</u>	<u>28,151</u>

8 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2020	
Additions	20,629
	<u>4,881</u>
At 31 March 2021	<u>25,510</u>
Depreciation and impairment	
At 1 April 2020	
Depreciation charged in the year	20,629
	<u>1,166</u>
At 31 March 2021	<u>21,795</u>
Carrying amount	
At 31 March 2021	<u>3,715</u>

All the fixed assets are used for direct charitable purposes.

9 Debtors

Amounts falling due within one year:	2021	2020
	£	£
Accrued income	15,658	32,739
Prepayments	1,047	989
	<u>16,705</u>	<u>33,728</u>

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10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	2,465	2,465
Deferred income	24,456	20,332
Other creditors	2,310	2,310
Accruals	6,807	5,283
	<u>36,038</u>	<u>30,390</u>

11 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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12 Restricted funds

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

	<u>Movement in funds</u>				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
Rotherham Metropolitan Borough Council	4,618	18,078	(13,426)	-	9,270
Footprints	873	-	-	-	873
CYP&F Covid 19 Response	-	9,071	(8,485)	-	586
Stovewood	22,318	31,360	(8,928)	(10,000)	34,750
Stovewood Busines Cont.	-	6,000	(1,914)	(4,086)	-
Stovewood Marketing Strat.	-	5,000	-	-	5,000
Stovewood Lived Experiences	-	7,000	-	-	7,000
Sylvia Adams	793	-	-	-	793
Involve	58	-	-	-	58
Post Abuse	18,029	33,000	(9,946)	(5,019)	36,064
Children in need	160	42,725	(42,885)	-	-
Transforming & Rehabilitation	13,447	55,434	(46,081)	-	22,800
STAGE	(677)	39,830	(39,646)	-	(493)
Small grants - Brelms	4,600	-	(4,600)	-	-
Small grants - Tampon Tax	-	4,078	(4,078)	-	-
Small grants - Financial Inc	-	4,656	(2,457)	-	2,199
Small grants - LA Food	-	2,375	(2,375)	-	-
Charles Hayward	257	-	-	-	257
Sundry	3,534	-	335	-	3,869
	<u>68,010</u>	<u>258,607</u>	<u>(184,486)</u>	<u>(19,105)</u>	<u>123,026</u>

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12 Restricted funds

(Continued)

Rotherham Metropolitan Borough Council – Women’s Empowerment Fund

This funding is provided by Rotherham Metropolitan Borough Council to support GROW’s core cost to provide a Voluntary Sector strategic representative to ensure gender perspective at meetings and identify other opportunities as appropriate around service delivery.

Footprints

This funding originated through a grant from the PCT and has been added to by voluntary contributions from fundraising activities. The main objective of this project is to maintain a bereavement support service for those who have experienced the loss of a baby during pregnancy or shortly after birth.

Stovewood

This funding is provided by Rotherham Doncaster and South Humber NHS Foundation (RDASH). The main purpose is for the provision of a Stovewood Trauma Resilience Service giving staff training, support, CPD in relation to the development and provision of a trauma stabilisation pathway that benefits in particular those affected by CSE and specifically Stovewood survivors, but will be available to others that have suffered from trauma as appropriate and secondary to CSE provision.

Sylvia Adams

This funding is provided by The Sylvia Adams Charitable Trust. The main purpose of the project is to support GROW to develop and strengthen key aspects within the organisation, including refreshing the vision and values, developing a new Business Plan and new website.

Rotherham Metropolitan Borough Council - Post Abuse Support

This funding is provided by RMBC. The main purpose of the project is to support young adults and families who are survivors of CSE, in their recovery and to support them to take any actions they wish to do so, including disclosure to the police etc.

Children in Need – MySelf Project

This funding is provided through Children in Need. The main purpose of the grant is raise aspirations and increase confidence of girls aged 13 – 18 years old, through one to one support and through group learning activity.

Transforming Rehabilitation

This funding is to support women to take responsibilities for their lives, find safe housing, overcome addictions, gain skills which will support them in moving into the job market and safeguard their children by accessing domestic abuse and parenting support where appropriate.

Stage

This funding is provided by the Government from the proceeds of the tampon tax. The main purpose is for the provision of one to one support, drop-ins, and trauma-informed therapeutic group work for women aged 16+ who have experienced sexual exploitation

Feasibility Study

This funding is provided by the Brelms Trust CIO. The main purpose is to identify a sustainable venue in Barnsley to deliver GROW services and create a safe Women’s space. The charity wants to know if a charity shop with multi use rooms would be worthwhile but recognise that it needs to fit within the wider future strategy for the charity.

Tampon Tax

This funding is provided by South Yorkshire Community Foundation from the proceeds of the tampon tax. The main purpose is to improve the lives of disadvantaged women and girls by making a tangible and long-term difference to their health, well-being, confidence and/or social/economic activity.

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12 Restricted funds

(Continued)

Charles Hayward

This funding is provided by The Charles Hayward Foundation. The main purpose of the funding is to support in the rehabilitation of victims of Domestic Abuse and criminal exploitation by providing a safe space to talk about their experiences, to know they're not alone, and to hear from peers how they are managing things for themselves.

CYP&F Covid-19 Response

This funding is provided by the National Lottery, managed by the Children Young People and Families Consortium, VAR. The main purpose was to offer support and provision over a 6-month period, utilising safe spaces and safe places, both online and in-person to support an increase in demand for support and services, and enable people and communities affected by COVID-19 to receive the support they need.

Stovewood Marketing Strat

This funding is provided by Rotherham Doncaster and South Humber NHS Foundation (RDaSH). The main purpose is for the contribution towards a Stovewood Trauma Resilience Service marketing strategy, and the development of GROW marketing.

Stovewood Lived Experiences

This funding is provided by Rotherham Doncaster and South Humber NHS Foundation (RDaSH). The main purpose is to research and document the voice of survivor and their lived experience.

Small Grants - Financial Inc

This funding is provided by Good Credit Index to provide finance, benefit and debt interventions to support women to maximise income and reduce debt, poverty and crime, offering budgeting skills to maximise their money.

Small Grants - LA Food

This funding is provided by RMBC managed by VAR to help those who were struggling to afford food and other essential supplies due to COVID-19 and to enhance our Community Food Hub provision.

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13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Contingency - Maternity	5,000	-	-	-	5,000
Contingency - Sickness	27,729	-	-	-	27,729
Contingency - Redundancy	4,279	-	(967)	15,019	18,331
	<u>37,008</u>	<u>-</u>	<u>(967)</u>	<u>15,019</u>	<u>51,060</u>

GROW is particularly aware of the need to cover contingency liabilities such as gaps in funding, cash flow and meeting costs such as redundancy payments to staff in the event that the organisation was to close. In addition sufficient funds have to be readily available to provide working capital when funding is paid in arrears. Staff sickness, maternity/paternity leave, compassionate leave, pensions and other contingencies need to be allowed for:

Contingency - Maternity

All GROW female employees are entitled to a minimum of 39 weeks Ordinary Maternity Leave once they have been employed continuously for at least 13 weeks ending with the 15th week before the expected week of childbirth. Employees are also entitled to a period of Additional Maternity Leave. This starts at the end of the Ordinary Maternity Leave period and lasts for a further 13 weeks.

Contingency - Sickness

GROW staff receive normal pay for the first three days of absence due to illness or injury. From the fourth day of absence staff will be entitled to payment of either Full Pay, Half Pay or Statutory Sick Pay in accordance with the GROW Finance and Administration Policy.

Contingency - Redundancy

It is the policy of GROW to ensure as far as possible security of employment for its workers. However, it is recognised that there may be changes in competitive conditions, operational requirements and funding circumstances which may affect staffing needs. Where levels of staffing need to be reduced, GROW undertakes to explore all other avenues before it is felt that compulsory redundancy is unavoidable. Where compulsory redundancy is unavoidable it will be handled in the most sympathetic, fair and consistent manner possible in the circumstances.

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14 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	3,715	-	-	3,715
Current assets/(liabilities)	35,788	51,060	119,691	209,874
	<u>39,503</u>	<u>51,060</u>	<u>119,691</u>	<u>213,589</u>

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	2,122	2,122

16 Events after the reporting date

As discussed in the Trustees' Report, the outbreak of the coronavirus pandemic in early 2020 will affect the Charity. They have made changes to the running of the charity and provisions of the services to keep the service users as safe as possible. This has not had a negative impact on income of the charity. It is currently uncertain how long this situation will last.

17 Related party transactions

There were no disclosable related party transactions during the year (2020- none).

This year the charity paid insurance of £1,496 (2020: £1,419) which includes trustees' indemnity insurance.

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2021 £	2020 £
Aggregate compensation	41,370	46,244

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18 Resources held for third parties

	Balance at 1 April 2020	Movement in funds			Balance at 31 March 2021
		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
IYSS	79	-	-	-	79
MSLC	4,976	-	-	-	4,976
Footprints	284	-	-	-	284
Mugs Fundraising	4	-	-	-	4
	<u>5,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,343</u>

IYSS - WFD

This funding is held on behalf of the IYSS WFD group for further WFD activity.

MSLC

This funding was provided by NHS Rotherham to develop and host the Maternity Services Liaison Committee (MSLC) over 5 years.

Footprints

This funding was raised by service users on behalf of other service users to provide resources.

Mugs Fundraising

This funding may be used to engage and empower women who may find it difficult to get their voices heard.