

10 At the reporting end date the charity had outstanding commitments for future minimum 53,842  
 9 non-cancellable operating leases, which fall due as follows: -  
 There were no disclosable related party transactions during the year (2022: 15,445) 58,616 281,755

This year the charity paid insurance of £1,747 (2022: £1,554) which includes trustees' indemnity insurance 58,616 138,440 261,621

**Remuneration of key management personnel**

**Charity Registration No. 1088792**

The remuneration of key management personnel is as follows:

**Company Registration No. 04126612 (England and Wales)**

Fund balances at 1 April **GROW ORGANISATION** 138,440 261,621 213,589

(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)  
 58,616 172,430 318,619 261,621

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

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**Trustees** N Highton  
S Clay  
D Clark  
S Barratt  
K Coleman (Appointed 2 February 2023)

**Secretary** J Jones

**Charity number** 1088792

**Company number** 04126612

**Registered office** Chatham Villas

1 Chatham Street  
Rotherham  
S66 1DP

**Independent examiner** N Bracey FCA  
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) CONTENTS**

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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 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's 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 5 volunteers.

# **GROW ORGANISATION (A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL) TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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## **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.

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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.

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Women's Justice Service – Changing Lives/Ministry of Justice  
GROW provides the community interventions for women in the criminal justice system, working directly with the National Probation Service. The project is delivered as part of a Changing Lives led partnership in South Yorkshire and GROW delivers in both Rotherham and Barnsley. GROW delivers Together Women in Sheffield and Changing Lives in Doncaster.

### MySELF Project - Children in Need

GROW supports girls and young women, using a trauma informed approach and model to raise confidence and self-esteem, to build aspirations and hopes for the future and to be safe – within the family, in relationships and in the community.

### Smiles for Miles

GROW will work with young women establishing their individual needs and building a support plan to enable them to set achievable personal goals. Delivery will be a trauma informed approach and stabilisation techniques, to enable the individual to begin to understand why they are feeling how they do, learn ways of how to manage emotions and reactions to trauma triggers, and how they can express their needs within their family unit, school, and wider services.

### STAGE Project – National Lottery

STAGE is a partnership approach to working with women with lived experience of sexual exploitation. The partnership is led by Changing Lives, the other partners are Ashiana, Angelou Centre, A Way Out, Basis Yorkshire, Together Women, Women Centre, and GROW.

### Lloyds Foundation

The Foundation has awarded GROW two years funding and support, to develop organisational infrastructure, including improving marketing and an online identity.

### Community Food Hub

GROW has distributed over 223 food parcels in 2022/2023, and 30 seasonal food hampers funded through the Household Support Fund.

### Core Costs Grant

The purpose of the grant is to provide funding for Core Costs of women's community sector organisations to enable them to sustain, improve or further develop existing quality support to women in contact with or at risk of encountering the criminal justice system.

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# GROW ORGANISATION

**GROW ORGANISATION  
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Financial Strategy**

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 bi monthly 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  
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Performance and Achievements 2022/2023**

During 2022/2023, GROW has provided support to 295 women over 18 years old, and 64 young women and girls. GROW has continued to offer the most flexible and supportive access for women and girls through our trauma informed delivery model.

This year GROW has had to go through multiple recruitment drives because of increased staffing requirements, and due to workers moving on to new opportunities. As a result, as a team we have had to manage ongoing change. The team have worked extremely hard and given 100% and managed the challenges, changes, and personal circumstances, to such a remarkable level. The team has striven to ensure that GROW has continued to support women with complex needs and high levels of vulnerability.

During 2022/2023 the GROW Board and Senior Management Team, have planned and implemented an overall policy review.

**Organisation Structure** – During 2022 and 2023, GROW has introduced three new roles to the organisation:

- Service Manager
- Admin and Finance Worker
- Service Coordinator x 2

GROW successfully filled all four posts (three internally, and one externally). The Service Manager came into post on the 1<sup>st</sup> August 2022. The new Finance and Admin role was a development opportunity for a current member of the team. It became operational at the end of October 2022. During this time of transition, a Finance Management consultant has been secured to ensure GROW's financial structures remain robust and stable, and to provide training, development, and support for the Service Manager and Finance and Admin worker.

In December 2022 and January 2023, through an internal development opportunity, two new Service Coordinators roles went 'live'. One Service Coordinator has day to day responsibilities for all the post abuse/sexual exploitation services. The other coordinator is responsible for the day-to-day delivery of the Women's Justice Service.

**GROW ORGANISATION  
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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Terms and Conditions

From April 2022, all GROW workers received a 2% pay increase, this was in addition to the 5% Cost of Living award made at the end of the previous financial year.

In November 2022, the GROW board agreed to improve the terms and conditions of all GROW workers. This was firstly to acknowledge the commitment and loyalty of the team, and to recruitment and retention of new workers. The changes started from the 1<sup>st</sup> January 2023:

- Annual Leave - 25 days (FTE)
- Incremental yearly increase of 1 day after first full year completed, increasing to 2 days per year up to 30 days (FTE)
- 2 Wellbeing Days

South Yorkshire Women's Partnership – GROW continues to be part of the partnership, led by Changing Lives, and including Together Women. The partnership oversees and delivers the community provision for Women in the Criminal Justice system. GROW covers Rotherham and Barnsley. GROW has a delivery base in Barnsley.

Database – the development of a new bespoke database continued into the first quarter of this year, it expected to 'go live' in June 2023.

# **GROW ORGANISATION**

## **(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)**

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

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### 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 Influencing Group for STAGE Project, consisting of cross-party MP's and members of the House of Lords, national charities, and key stakeholders.
- Year 2 of the RMBC Post Abuse Support project was successfully completed.
- GROW continues to be a Community Food Hub, distributing food parcels mainly to our service users but also to outside providers.
- GROW continues to be a proactive member of the SY Women's Partnership.
- 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 and 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.

#### **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 £87,573, restricted funds of £172,430 and designated funds of £58,616 at the year end.

# **GROW ORGANISATION (A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL) TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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## **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 which 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 four 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 Financial Officer.

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

**Plans for the future**

- Recruit to the new role of Service Manager who will take a lead on the day-to-day management of the projects – referrals, case management, monitoring and reporting.

- Increase board membership and skills base.
- Implement newly secured projects – Core Cost Grant
- Submit Expression of Interest bids – Children in Need, Smiles for Miles, and STAGE (the latter two through consortium bids).
- Negotiate the contract extension for the Post Abuse Service
- Negotiate the Barnsley delivery base tenancy
- GROW to become an Open College Network accredited delivery hub.
- GROW to achieve Matrix and Investors in People quality standards.

**Plans for 2023/2024**

- GROW will engage with new partnerships to expand our access to regional and local funding opportunities.

**Organisational Plans**

- Seek additional funding to build on the opportunities currently in place for women and girls, and to provide GROW a way to a wider group of women, to provide a more accessible and inclusive provision.
- To conduct a review of the GROW Business Plan and Funding Strategy
- 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.
- 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 2023**

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**Structure, governance and management**

GROW is a registered charity, the organisation was established in 1988, and registered with the Charity commission on 8<sup>th</sup> October 2001 (1088792). The charity has been a Company Limited by Guarantee since 15<sup>th</sup> 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  
S Clay  
D Clark

S Barratt  
K Coleman

(Appointed 2 February 2023)

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.

**GROW ORGANISATION  
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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Joanna Jones, Operational Director, is responsible for the day to day management and supervision of the core staff and receive line management supervision from the chair of the board.

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: 30 November 2023

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

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I report to the trustees on my examination of the financial statements of GROW Organisation (the charity) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Natalie Bracey FCA  
Hart Shaw LLP

Europa Link  
Sheffield Business Park  
Sheffield  
S9 1XU

Dated: .....

**GROW ORGANISATION**  
**(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)**  
**STATEMENT**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£	£
<b>OF FINANCIAL ACTIVITIES</b>						
<b>Income from:</b>						
Incoming resources from charitable activities	<b>3</b>	38,196	=	95,420 <del>300,557</del> <u>125,002</u>	95,420 <del>338,753</del> <u>125,002</u>	91,385 <del>290,805</del> <u>100,604</u>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Care and support						
Training	<b>3</b>	-	-			
Other	<b>6</b>	15,445	-	45,888	61,333	50,784
<b>Total resources expended</b>						242,773
<b>Net incoming resources before transfers</b>		22,751		34,247	56,998	48,032
Gross transfers between funds		257		(257)		
<b>Net income for the year/ Net movement in funds</b>		23,008		33,990	56,998	48,032
2022		64,565				
<b>Fund balances at 31 March 2023</b>		87,573				

## **GROW ORGANISATION**

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)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**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.

## **GROW ORGANISATION**

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**  
**(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

**1.5 Resources expended**

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

**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.

## GROW ORGANISATION

**GROW ORGANISATION**  
**(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

**1.9 Financial instruments**

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

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.

***Basic financial liabilities***

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

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**

## **GROW ORGANISATION**

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.

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

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**2 Incoming resources from charitable activities**

	2023 £	2022 £
Charitable activities	38,196	30,862
Performance related grants	300,557	259,943
	<u>338,753</u>	<u>290,805</u>
<b>Analysis by fund:</b>		
Unrestricted funds	38,196	30,862
Restricted funds	300,557	259,943
	<u>338,753</u>	<u>290,805</u>

**Deferred income**

During the year income amounting to £28,702 (2022 - £4,549) was deferred from the restricted funds.

Deferred income of £4,549 (2022 - £24,456) was released in the year.

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**3 Charitable activities**

	Care and support £	Training £	Total 2023 £	Total 2022 £
Staff costs	72,223	99,190	171,413	148,978
Depreciation and impairment	227	-	227	227
	<u>22,950</u>	<u>99,890</u>	<u>178,840</u>	<u>149,205</u>
Share of support costs	-	-	-	807
Share of administration costs	-	-	-	-
	<u>95,420</u>	<u>125,002</u>	<u>220,422</u>	<u>191,989</u>
<b>Analysis by fund</b>				
Restricted funds	95,420	125,002	220,422	
	<u>95,420</u>	<u>125,002</u>	<u>220,422</u>	
<b>For the year ended 31 March 2022</b>				
Unrestricted funds	807	-	-	807
Restricted funds	90,578	100,604	-	191,182
	<u>91,385</u>	<u>100,604</u>	<u>100,604</u>	<u>191,989</u>

**4 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 (2022 - £nil).

**GROW ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5 Employees**

**Number of employees**

The average number of monthly employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Management and financial	6	5
Charitable activities	2	2
Administration	1	1
	<u>9</u>	<u>8</u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	194,891	170,283
Social security costs	16,745	12,581
Other pension costs	8,557	8,010
	<u>220,193</u>	<u>190,874</u>

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

**6 Other expenditure**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
				<b>£</b>	<b>£</b>
Depreciation and impairment	-	-	1,398	1,398	7,490
Other expenditure	15,445	-	33,335	48,780	41,896
Staff costs	<u>15,445</u>	<u>-</u>	<u>45,888</u>	<u>61,333</u>	<u>50,784</u>
	<u>15,445</u>	<u>-</u>	<u>45,888</u>	<u>61,333</u>	<u>50,784</u>

**7 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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**8 Tangible fixed assets**

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2022	25,510
<b>Depreciation and impairment</b>	
At 1 April 2022	25,510
Depreciation charged in the year	1,625
	<u>27,135</u>
At 31 March 2023	25,045
	<u>25,045</u>
<b>Carrying amount</b>	
At 31 March 2023	465
	<u>465</u>
At 31 March 2022	2,090
	<u>2,090</u>

All the fixed assets are used for direct charitable purposes.

**9 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	327	-
Prepayments and accrued income	75,644	53,261
	<u>75,971</u>	<u>53,261</u>

**10 Creditors: amounts falling due within one year**

	2023 £	2022 £
Other taxation and social security	-	3,378
Deferred income	28,702	4,549
Other creditors	2,310	2,310
Accruals	8,564	6,707
	<u>39,576</u>	<u>16,944</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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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
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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>			<u>Transfers</u>	<u>Balance at 31 March 2023</u>
	<u>Balance at 1 April 2022</u>	<u>Incoming resources</u>	<u>Resources expended</u>		
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
CYP&F Covid 19 Response	360	-	(227)	-	133
Smiles for Miles	(32)	7,500	(7,513)	-	(45)
Stovewood	30,456	31,360	(23,888)	-	37,928
Stovewood Marketing Strat.	5,000	-	-	-	5,000
Stovewood Lived Experiences	2,443	-	-	-	2,443
Sylvia Adams	793	-	(793)	-	-
Post Abuse	33,760	33,000	(16,451)	-	50,309
Children in need	13,228	51,921	(50,938)	-	14,211
Transforming & Rehabilitation	24,300	-	(293)	-	24,007
Women's Justice Services	15,419	126,432	(109,137)	-	32,714
STAGE - Contract 2	2,058	33,449	(40,407)	(58)	(4,927)
Small grants - Mobilisation	6,384	-	-	-	6,384
Small Grants - Xmas Hampers	-	2,500	(2,500)	-	-
WJS Core Funding	-	14,395	(14,078)	-	317
Charles Hayward	257	-	-	(257)	-
Sundry	3,983	-	(85)	58	3,956
	<u>138,440</u>	<u>300,557</u>	<u>266,310</u>	<u>(257)</u>	<u>172,430</u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
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**12 Restricted funds**

**(Continued)**

**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.

**Smiles for Miles**

This funding is provided through the National Lottery by Children, Young People and Families Consortium with Voluntary Action Rotherham as lead organisation. The main purpose is that; "the sky's the limit for children and young people with the right basket of support". In partnership with children and young people this project is all about co-production, pooling information, skills, strengths and expertise to support them to reach their goals as defined by them with children and young people leading the direction of the project based on need and what works for them.

**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.

**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.

**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.

**Women's Justice Services**

This funding is provided through the Ministry of Justice by The Cyrenians Ltd (Operating as "Changing Lives"). The main purpose is to support women in the criminal justice system in Rotherham and Barnsley to provide services tailored to female offenders to address their specific needs, tackle the underlying causes of their criminality, and reduce the re-offending rate.

# GROW ORGANISATION

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
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**12 Restricted funds**

**(Continued)**

**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.

**Small Grants – Mobilisation**

This funding is provided through the Ministry of Justice by The Cyrenians Ltd (Operating as “Changing Lives”). The main purpose is to ensure all partners have a safe environment for Service Users that is an appropriate space in which to deliver the Services and so that such delivery of the Services is provided within an environment which meets the diverse needs and requirements of Service Users with the correct conditions of use for Service Users to attend the property.

**Small Grants – Xmas Hampers**

This funding is to provide seasonal food hampers funded through the Household Support Fund.

**WJS Core Funding**

The purpose of the grant is to provide funding for Core Costs of women’s community sector organisations to enable them to sustain, improve or further develop existing quality support to women in contact with or at risk of encountering the criminal justice system.

**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.

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

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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 2022	Transfers	Resources expended	Balance at 31 March 2023
	£	£	£	£
Contingency - Maternity	21,588	-	-	21,588
Contingency - Sickness	27,729	-	-	27,729
Contingency - Redundancy	9,299	-	-	9,299
	<u>58,616</u>	<u>-</u>	<u>-</u>	<u>58,616</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</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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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14 Analysis of net assets between funds**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
<b>Fund balances at 31 March 2023 are represented by:</b>				
Tangible assets	87,573	58,616	171,965	318,154
Current assets/(liabilities)	-	-	465	465
	<u>87,573</u>	<u>58,616</u>	<u>172,430</u>	<u>318,619</u>

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
<b>Fund balances at 31 March 2022 are represented by:</b>				
Tangible assets			2,090	2,090
Current assets/(liabilities)	64,565	58,616	136,350	259,531
	<u>64,565</u>	<u>58,616</u>	<u>138,440</u>	<u>261,621</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:

	2023 £	2022 £
Within one year	4,552	11,842
Between two and five years		
	<u>4,552</u>	<u>14,272</u>

**16 Related party transactions**

There were no disclosable related party transactions during the year (2022- none).

This year the charity paid insurance of £1,747 (2022: £1,554) which includes trustees' indemnity insurance.

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows:

**2023**                      **2022**