

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 2025

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

Trustees	N Highton S Clay D Clark S Barratt K Coleman
Secretary	J Jones
Charity number	1088792
Company number	04126612
Registered office	Chatham Villas 1 Chatham Street Rotherham S65 1DP
Independent examiner	A Careless ACA 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 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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

Objectives and activities

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.

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 works closely with the Rotherham Trauma and Resilience Service and is part of the 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 and review, after which referral to the appropriate provider.

All GROW frontline workers are trained to deliver the Trauma Stabilisation psychoeducational programme. 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.

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

RMBC - Post CSE Support

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.

The Cyrenians (Changing Lives & WJS)

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.

Adult Sexual Exploitation Project

Provides trauma-informed support to women and girls aged 16+ who are at risk of sexual exploitation and/or those that have been groomed for sexual exploitation. The ASEP partnership brings together charities GROW, Changing Lives, A Way Out, Together Women, Basis, Ashiana, Angelou Centre, WomenCentre and additional BAME provision to work collectively together to meet requests to influence change to policy and practice at local and national levels, to systemically improve outcomes for women and girls. This partnership is funded through the National Lottery.

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.

Survivors

Voice

BMBC

The Survivors Voice Service is an after-crisis support service for women and their children who have previously been subjected to domestic abuse. The service supports women to:

- Start to recover from the trauma of Domestic Abuse;
- Build resilience and develop coping strategies for everyday life;
- Improve their self-esteem and self-confidence;
- Improve their mental health and wellbeing;
- Be supported in fulfilling their maximum potential; and reduce the risk of harm.

Small Grants and Donations

Over the last year GROW has received several small grants and donations:

- Household Support Fund – to provide festive hampers for families living in Rotherham
- Barnsley Mayor – to support the work of the Hear Her Voice Service and Washing Line Project
- Just Helping – to support GROW work in Rotherham
- Unison – to support GROW work in Rotherham

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 (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

During 2024/2025, GROW has provided support to 491 women over 18 years old, and 43 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.

The GROW frontline delivery team doubled during 2024/2025 because of additional funding being secured. The additional funding secured in Barnsley to deliver the Hear Her Voice Service has required GROW to increase physical space, now GROW has a dedicated Delivery Hub and an administrative base.

Over the last twelve month we have welcomed and said goodbye to several workers who have gone on to new opportunities. As a result, the frontline delivery team has changed several times. The board and the Senior Management team want to express our thanks and appreciation to the team members who have had to manage and work through these challenges while continuing to ensure all the services remained operational and delivered to a high standard, with the least amount of impact on Service Users as possible.

Organisation Structure

During 2024 – 2025 the embedding of the Service Coordinator roles has taken place. GROW has seen significant positive changes in the new structure.

The Finance and Admin Worker has continued to receive ongoing training and development support from the Finance Management Consultant.

GROW has this year also committed resources to a Funding and Organisational Development Consultant.

Several contracts have come to an end in this financial year; all have been successfully completed.

GROW ORGANISATION

(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)

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

FOR THE YEAR ENDED 31 MARCH 2025

Achievements

- 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 continues to be an active member of the Trauma and Resilience Partnership Hub, providing a holistic support pathway for Stovewood CSE Survivors.
- GROW continues to be 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.
- In April a new Tenancy Agreement was approved to extend delivery and admin provision in Barnsley.
- Year 4 of the RMBC Post Abuse Support project was successfully completed. GROW is now in its final year of the contract arrangements. This service is now out to tender with a decision expected in June 2025 – for the new contract to begin in January 2026.
- Implementation of Charity Log has been ongoing since June 2024, it is progressing well, all the team are supporting its development to ensure it is responsive.
- The official launch of the Hear Her Voice Support Service was officially launched in July.
- Investors in People standards were achieved in December 2024.
- A new HR management system has been implemented – People HR, this is to streamline the current processes, ensure all workers have up to date and easily accessible ability to manage all types of leave.
- A new Finance Management system- Xero is now being implemented and will go 'live' on the 1st April 2025
- An external pay review has been commissioned to ensure the structure is fit for purpose, transparent, and fair.
- 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 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 is 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.

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

Financial review

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.

Note 14 sets out an analysis of the net assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations.

Reserves policy

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 £318,156, restricted funds of £46,215 and designated funds of £58,616 at the year end.

Major risks

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.

GROW ORGANISATION
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Organisational plans

- To complete the review of the GROW Business Plan and Funding Strategy.
- Recruit new Board members.
- Implement the outcomes of the pay review
- To continue to develop partnerships and collaborative working in Barnsley
- To complete a full review of all GROW policies
- To develop and embed a Worker Handbook
- To develop GROW's training opportunities and seek routes for their accreditation.
- GROW to achieve Matrix standards.
- GROW will engage with new partnerships to expand our access to regional and local funding opportunities.
- Seek additional funding to build on the opportunities currently in place for women and girls, and 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.
- Explore self-generating funding opportunities for future development to support the vital work we do in South Yorkshire.

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
S Clay
D Clark
S Barratt
K Coleman

GROW ORGANISATION (A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 five 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 a Service Manager (vacant), and three Service Coordinators.

Line management supervision is provided by the Chair of the Board to the Chief Executive Officer, who then provides supervision for the Service Manager, and Service Coordinators.

Induction and training of trustees

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.

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.

On behalf of the Board of trustees



S Barratt
Trustee

19 November 2025

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

I report to the trustees on my examination of the financial statements of GROW Organisation (the charity) for the year ended 31 March 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

A Careless

Amy Careless ACA
Hart Shaw LLP

Europa Link
Sheffield Business Park
Sheffield
S9 1XU

Dated: 21 November 2025

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 2025

		Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	Notes	£	£	£	£	£
<u>Income from:</u>						
Incoming resources from charitable activities	2	7,800	-	476,577	484,377	450,818
<u>Expenditure on:</u>						
Charitable activities						
Care and support	3	517	-	462,279	462,796	368,031
Total resources expended		517	-	462,279	462,796	368,031
Net incoming resources before transfers		7,283	-	14,298	21,581	82,787
Gross transfers between funds		180,028	-	(180,028)	-	-
Net income/(expenditure) for the year/ Net movement in funds		187,311	-	(165,730)	21,581	82,787
Fund balances at 1 April 2024		130,845	58,616	211,945	401,406	318,619
Fund balances at 31 March 2025		318,156	58,616	46,215	422,987	401,406

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	7		9,488		558
Current assets					
Debtors	8	53,651		56,054	
Cash at bank and in hand		381,913		360,741	
		<u>435,564</u>		<u>416,795</u>	
Creditors: amounts falling due within one year	9	<u>(22,065)</u>		<u>(15,947)</u>	
Net current assets			413,499		400,848
Total assets less current liabilities			<u>422,987</u>		<u>401,406</u>
Income funds					
Restricted funds	11		46,215		211,945
Designated funds	12		58,616		58,616
Unrestricted funds			318,156		130,845
			<u>422,987</u>		<u>401,406</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 19 November 2025



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 2025

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 or grantors 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 2025

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
(A COMPANY LIMITED BY GUARANTEE WITH NO SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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.

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

2 Incoming resources from charitable activities

	2025 £	2024 £
Charitable activities	7,800	49,317
Performance related grants	476,577	401,501
	<u>484,377</u>	<u>450,818</u>
Analysis by fund:		
Unrestricted funds - general	7,800	49,317
Restricted funds	476,577	401,501
	<u>484,377</u>	<u>450,818</u>

Deferred income

During the year income amounting to £5,895 (2024: £5,470) was deferred from the restricted funds.

Deferred income of £5,470 (2024: £28,702) was released in the year.

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

3 Charitable activities

	2025	2024
	£	£
Staff costs	356,452	272,528
Depreciation and impairment	2,310	469
	<u>358,762</u>	<u>272,997</u>
Share of support costs	517	11,661
Share of administration costs	103,517	83,373
	<u>462,796</u>	<u>368,031</u>
Analysis by fund		
Unrestricted funds - general	517	
Restricted funds	462,279	
	<u>462,796</u>	
For the year ended 31 March 2024		
Unrestricted funds - general		12,114
Restricted funds		355,917
		<u>368,031</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 (2024: £nil).

5 Employees

The average number of monthly employees during the year was:

	2025	2024
	Number	Number
Management and financial	2	2
Charitable activities	12	7
Administration	1	1
	<u>15</u>	<u>10</u>
Total	<u>15</u>	<u>10</u>

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FOR THE YEAR ENDED 31 MARCH 2025

5 Employees **(Continued)**

Employment costs	2025	2024
	£	£
Wages and salaries	315,268	240,304
Social security costs	26,065	21,042
Other pension costs	15,119	11,182
	<u>356,452</u>	<u>272,528</u>

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2025	2024
	£	£
Aggregate compensation	<u>61,205</u>	<u>53,369</u>

6 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.

7 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2024	16,870
Additions	11,240
Disposals	(2,387)
At 31 March 2025	<u>25,723</u>
Depreciation and impairment	
At 1 April 2024	16,312
Depreciation charged in the year	2,310
Eliminated in respect of disposals	(2,387)
At 31 March 2025	<u>16,235</u>
Carrying amount	
At 31 March 2025	<u>9,488</u>
At 31 March 2024	<u>558</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Tangible fixed assets **(Continued)**

All the fixed assets are used for direct charitable purposes.

8 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	33,799	-
Prepayments and accrued income	19,852	56,054
	53,651	56,054
	53,651	56,054

9 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		6,427	4,651
Deferred income	2	5,894	5,469
Accruals		9,744	5,827
		22,065	15,947
		22,065	15,947

10 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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FOR THE YEAR ENDED 31 MARCH 2025

11 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:

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Young Women's Service – Continuation Funding (VAR) - Rotherham	1,105	-	(1,105)	-	-
Stovewood Trauma Resilience Service (TRS)	53,674	32,000	(19,471)	(53,674)	12,529
RDASH Pathfinders	5,000	-	-	-	5,000
RMBC - Post CSE Support	63,257	33,000	(27,983)	(63,258)	5,016
Transforming Rehabilitation	29,949	-	-	(29,949)	-
The Cyrenians (Changing Lives & WJS)	38,277	178,920	(188,346)	(27,851)	1,000
ASEP	-	42,595	(38,888)	-	3,707
Small Grants-Mobaliation	1,274	-	-	(1,274)	-
Small grants - Xmas Hampers	-	2,498	(2,498)	-	-
Social Supermarket – Rotherham	465	-	-	(465)	-
Core Cost Grant	15,047	87,564	(91,207)	-	11,404
Survivors Voice BMBC	-	100,000	(92,441)	-	7,559
Sundry	3,897	-	(340)	(3,557)	-
	<u>211,945</u>	<u>476,577</u>	<u>(462,279)</u>	<u>(180,028)</u>	<u>46,215</u>

The fund transfers relate to contracts which have ended in the year, therefore the funds have been lawfully released and transferred to unrestricted funds.

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FOR THE YEAR ENDED 31 MARCH 2025

11 Restricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Footprint	-	3,626	-	(3,626)	-
CYP&F Covid 19 Response	133	-	(133)	-	-
Smiles for Miles	(45)	11,101	(11,056)	-	-
Young Women's Service – Continuation Funding (VAR) - Rotherham	-	10,000	(8,895)	-	1,105
Stovewood Trauma Resilience Service (TRS)	37,929	32,000	(16,255)	-	53,674
RDASH Pathfinders	5,000	-	-	-	5,000
Stovewood Lived Experiences	2,443	-	-	(2,443)	-
RMBC - Post CSE Support	50,309	33,000	(20,052)	-	63,257
Children in Need - MySelf Project	8,219	22,134	(30,353)	-	-
Transforming Rehabilitation	29,998	-	(49)	-	29,949
The Cyrenians (Changing Lives & WJS)	32,714	161,829	(156,266)	-	38,277
ASEP	(4,927)	37,302	(32,375)	-	-
STAGE	6,384	-	(5,110)	-	1,274
Small Grants-Mobalisation	-	2,480	(2,480)	-	-
Social Supermarket – Rotherham	-	465	-	-	465
Core Cost Grant	317	87,564	(72,834)	-	15,047
Sundry	3,956	-	(59)	-	3,897
	<u>172,430</u>	<u>401,501</u>	<u>355,917</u>	<u>(6,069)</u>	<u>211,945</u>

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11 Restricted funds

(Continued)

Young Women's Service – Continuation Funding (VAR) - Rotherham

The purpose of this funding is to increase the wellbeing of young women and girls with complex needs, and multiple disadvantages, by offering a trauma informed approach and interventions.

Stovewood Trauma Resilience Service (TRS)

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.

RDASH Pathfinders

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.

RMBC - Post CSE 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.

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.

The Cyrenians (Changing Lives & WJS)

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.

ASEP

Adult Sexual Exploitation Project (ASEP) provides trauma-informed support to women and girls aged 16+ who are at risk of sexual exploitation and/or those that have been groomed for sexual exploitation. The ASEP partnership brings together charities GROW, Changing Lives, A Way Out, Together Women, Basis, Ashiana, Angelou Centre, WomenCentre and an additional BAME provision to work collectively together to meet requests to influence change to policy and practice at local and national levels, to systemically improve outcomes for women and girls. This partnership is funded through the National Lottery and income is received via Changing Lives.

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.

Small Grants – Social Supermarket [Social Supermarket – Rotherham]

The purpose of the grant is to provide cook and eat sessions, and basis cooking equipment to women experiencing the impact of the cost of living crisis.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Restricted funds

(Continued)

Core Cost 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.

Survivors Voice BMBC

The Hear Her Voice Service is an after-crisis support service for women and their children who have previously been subjected to domestic abuse.

12 Unrestricted funds - designated

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:

	At 1 April 2024 £	At 31 March 2025 £
Contingency	58,616	58,616
	<u>58,616</u>	<u>58,616</u>
Previous year:	At 1 April 2023 £	At 31 March 2024 £
Contingency	58,616	58,616
	<u>58,616</u>	<u>58,616</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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13 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	-	-	9,488	9,488
Current assets/(liabilities)	318,156	58,616	36,727	413,499
	<u>318,156</u>	<u>58,616</u>	<u>46,215</u>	<u>422,987</u>
	<u><u>318,156</u></u>	<u><u>58,616</u></u>	<u><u>46,215</u></u>	<u><u>422,987</u></u>
	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	-	-	558	558
Current assets/(liabilities)	130,845	58,616	211,387	400,848
	<u>130,845</u>	<u>58,616</u>	<u>211,945</u>	<u>401,406</u>
	<u><u>130,845</u></u>	<u><u>58,616</u></u>	<u><u>211,945</u></u>	<u><u>401,406</u></u>

14 Operating lease commitments

Lessee

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:

	2025 £	2024 £
Within one year	19,042	19,042
Between two and five years	-	16,920
	<u>19,042</u>	<u>35,962</u>
	<u><u>19,042</u></u>	<u><u>35,962</u></u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024: none).

This year the charity paid insurance of £2,697 (2024: £2,207) which includes trustees' indemnity insurance.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Resources held for third parties

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Mugs Fundraising	4	-	(4)	-	-
	<u>4</u>	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>

Mugs Fundraising

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