Charity registration number 1161591 (England and Wales)

GROW CARDIFF

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

GROW CARDIFF

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GROW CARDIFF

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities
The objects of Grow Cardiff are:

To promote for the benefit of the inhabitants of Cardiff and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants, in particular by the provision of community gardens and other local food initiatives, land and community growing projects and the provision of opportunities for growing and volunteering

Summary of the main activities
Grow Cardiff's activities focus on three areas of public benefit: Health, Education and Community, using community gardening as a tool that enables the charity to meet the needs of individuals and communities across the city and beyond. In particular, activities focused on those disadvantaged through poverty, exclusion, health inequalities and lack of access to green space and fresh food.

2025-2026 marked a major milestone in the charity's history with 10 years of growing and supporting communities across Cardiff celebrated in a large anniversary event. Over 150 attendees represented every aspect of the organisation and with a keynote speech provided by Sarah Murphy MS, Minister for Mental Health and Wellbeing.

Health

Grow Well, Grow Cardiff's flagship social prescribing to therapeutic community gardening programme sustained weekly sessions year-round for adults experiencing mental and physical health challenges, social isolation and loneliness across **four therapeutic community garden sites** in south/southwest Cardiff. The fourth garden based at Grange Medical Practice, piloted in 2024-25 was publicly launched in a new partnership with the City and South Primary care Cluster and became an established base for the project, supporting adults from the communities of Grangetown, Butetown, central Cardiff and Cardiff Bay.

- During 2025-26:
  - **188 Grow Well sessions** were delivered across 4 garden sites
  - **127 new individuals (new referrals)** participated in Grow Well sessions
  - The team supported up to **80 individuals** each month (March 2026)
  - **25 adults** participated in the indoor Creative Grow Well programme over the winter
  - Over **520 Visitors** attended Grow Well gardens and **763 people** were engaged through outreach events
- The charity engaged new participants through the *Nature's Table* project within the Grow Well sessions. This utilised garden produce, cooking and sharing healthy dishes with participants, reflecting a variety of diverse cultures from surrounding communities where the gardens are based.
- A successful trial of NHS staff wellbeing sessions at the Grow Well Riverside site.
- **180.2kg of food** was grown and shared with participants and local communities.
- Accessibility and infrastructure across the sites were significantly improved, including paths, growing beds, greenhouses and polytunnels, supported by funding and in-kind partnerships. This was particularly evident at the Grange Medical Practice community garden which received funding for significant landscaping and accessibility improvements from corporate partners Hale Group.
- Grow Well was presented at the National Social Prescribing conference, Wales, through a poster and public presentation to delegates and by NHS Charities Together at their national conference.
- Grow Cardiff renewed its successful partnership with the Wales School of Social Prescribing Research (WSSPR) in December 2024, conducting an independent evaluation of the impact of the Grow Well project on participant health and wellbeing over a 4 year period. This included a Social Return on Investment Analysis of Grow Well based on 50 participants in the project in February 2025.

- The team began a new partnership with the TrACE team based in Public Health Wales, developing and embedding a trauma informed approach across the whole organisation. Further training and engagement in a cultural competency certification scheme in partnership with Diverse Cymru have also begun.

The developments above were supported by the Grow Well staff team overseen by the project Co-ordinator who managed referrals. Together they supported participants' journeys through the project across the four project sites. To enable new referrals into the project and support participants to move on, the staff and lead volunteer team spent considerable time reaching out and building relationships with other local and city-wide organisations and those working in the local authority and community/health related fields, through meetings, fayres, events and open days.

Education

Over the last year, Grow Cardiff has worked with primary schools across Cardiff and beyond, training teachers, teaching assistants and children to successfully develop and grow their own community gardens. This workstream has been delivered through three projects:

- The The Edible Playgrounds programme, developed in partnership with Trees for Cities. Grow Cardiff delivered a further 5 Edible Playgrounds/Healthy Playgrounds this year, including Welsh language medium schools and a secondary school unit for young people with additional needs. Grow Cardiff delivers the 'engagement phase' of Edible Playgrounds, taking a whole school approach, to support as many teachers and learners as possible to engage in learning in their school garden. The team's focus this year has been to train teachers to build their confidence, skills and experience over the 10 month engagement window, so that their school gardens thrive independently. Grow Cardiff has also supported schools with Edible Playgrounds created in previous years, delivering bespoke refresher training and support to schools with established projects.

In total the project **engaged 735 primary school learners** in outdoor growing workshops and **trained 370 primary school teachers** and **teaching assistants** to successfully grow and sustain their school gardens.

- Grow, Nourish, Flourish: the charity established a new partnership with the One Planet Cardiff team based at Cardiff Council. The project aims to engage 6 primary schools in the Cardiff city region which have little access to green space and growing. Working in partnership with Keep Wales Tidy (KWT), the Grow Cardiff schools team will support schools to apply for KWT's Local Places for Nature packs, supporting the installation of physical garden infrastructure (raised beds, etc) and delivering a series of training and workshops to support schools to successfully sustain their new growing spaces.

- Grow Your School: Grow Cardiff has continued to develop an exciting new partnership with Cardiff University, to develop the charity's own, unique offer to schools building on initial support from the SPARK Third Sector Research Partnership Pro Bono Research Support Pilot. Having secured funding through Cardiff University administered grants, Grow Your School has consulted widely with teachers across the Cardiff Capital Region and this year into surrounding counties as well as teachers from west Wales, mid and north Wales, to understand how best to support them to grow and sustain their own school community gardens. Grow Cardiff was delighted to launch a 'Toolkit' for schools with Cardiff University in January 2026, co-produced with feedback from schools across South Wales and three 'pilot schools', with whom Grow Cardiff worked very closely, including hands-on training and support. The partnership plans to develop further resources and training in 26-27.

Communities

Grow Cardiff has continued to support, mentor and provide consultancy to a number of community gardens and projects across the city and beyond Cardiff. In particular Grow Cardiff has continued to mentor and support several community garden/school garden related projects through the Egin/Development Trust Association Wales mentoring programme. The charity developed further community work with Action in Caerau and Ely (ACE) and Women Connect First, facilitating workshops with Camau Gwyrdd funding secured through Social Farms and Gardens.

Developing & Sustaining Grow Cardiff

As demand for Grow Cardiff's support and services continues to grow with limited or diminishing resources available, staff and trustees recognised the need for an organisational review. External support to facilitate this was secured through a new partnership with the Cranfield Trust. Through mentoring with the Director and a series of workshops, staff and trustees came together from November 2025 to review, plan and agree priorities going forward. Key actions agreed were operational changes in the Grow Well team to free up the Director's time to focus on organisational strategic development, securing new income, development of strategic partnerships, exploration of a new hub for the charity alongside policy, procedure and tech development. Alongside this, the staff team has reviewed each operational area of focus, with the Grow Well and schools teams holding staff away days, reflecting on achievements, challenges and project sustainability as well as increasing their knowledge and experience through a CPD day exploring permaculture.

As Grow Cardiff has developed external operations over the last twelve months, it has been important to develop a corresponding internal infrastructure to support and sustain the charity. This has been overseen by a new Core Sub group of staff, focusing on priorities agreed with the Cranfield Trust. There has been a particular area of focus to improve Grow Cardiff's financial systems - tracking and planning all income and expenditure in greater detail and improvements to project management, together with policy and procedure development.

Public benefit

All trustees have had full regard of the Charity Commission's guidance on public benefit.

Contribution made by volunteers

Valuing the contributions of volunteers and supporting them to grow personally, develop their skills and see their ambitions realised through their participation in Grow Cardiff's work, is embedded in the charity's DNA. Volunteer participants are vital to the development and sustainability of each Grow Cardiff community garden, each bringing unique, valuable skills and lived experience. Grow Cardiff has a strong asset-based community development approach to developing its operations and supporting volunteers, co-producing gardens, projects and the overall strategy of the organisation with volunteers active in gardens also providing vital insight in the board of trustees.

The charity uses the term 'Lead Volunteers' to distinguish the traditional volunteering role of supporting others and the development of the overall project from 'Volunteers' who are volunteer participants, typically in the Grow Well project. Volunteer participants can progress to become Lead Volunteers where individuals recognise that they would like to support others to thrive through the charity's different projects. Individuals also approach the charity on a regular basis with a view to volunteering through its website and social media channels. Grow Cardiff has supported a team of Lead Volunteers to develop this year who have contributed to every aspect of the charity's operations, from working in primary and secondary schools, to supporting participants engaged in the Grow Well project and in the strategic development of the charity at board level.

Lead Volunteers assist Grow Cardiff's staff in supporting session participants, day-to-day operational activities, planning, reviewing and the development of the 4 therapeutic community garden sites as well as primary and secondary school gardens.

Grow Cardiff highly values its volunteers and seeks to ensure that each is fully supported and provided with appropriate training and development opportunities. This year the charity introduced a system of one-to-one support for each Lead Volunteer, ensuring they have support and the opportunity to review and reflect on their role and future goals. The contribution of Lead Volunteers and Volunteer participants was further recognised through the introduction of Tempo Time Credits.

In addition Grow Cardiff has supported groups of volunteers from corporate partners whose staff have worked at the charity's community gardens on staff well-being days.

Achievements and performance

Through its **Health** workstream, Grow Cardiff has continued to develop the Grow Well project at four therapeutic community garden sites across the city, in partnership with the SW Cardiff Primary Care Cluster and a new partnership with the City and South Cardiff Primary Care Cluster. This was enabled through the final installment of a £197K grant from NHS Charities Together through the Cardiff & Vale Health Charity. This remains the largest grant the charity has secured and has enabled significant development of Grow Well. In addition the project was supported to develop further through grants from Vinehill Trust and Public Health Wales which enabled the charity to explore and embed a trauma-informed organisational approach.

Over 2025-26 the charity has supported 219 patients and local people (114 who self-referred) to improve their mental health and wellbeing through weekly therapeutic community garden sessions. The charity engaged and supported 25 adults in therapeutic, nature-based indoor crafts, who for health reasons, were unable to attend outdoor sessions from November 25 – March 2026 through the indoor Creative Grow Well project.

An independent Realist Evaluation of the Grow Well project by the Wales School of Social Prescribing Research included a Social Return on Investment Analysis study. This found that every £1 invested in Grow Well produced a corresponding social return of up to £4.26. 100% of participants in the study stated that their mental health had improved since taking part in Grow Well and 93% stated that their resilience had improved.

Grow Well made a significant strategic development this year, converting a new pilot Grow Well site based at Grange Medical Practice into an established and sustained weekly, year-round, provision which engaged patients and local people from the communities of Grangetown, Butetown, Cardiff Bay and Cardiff Central. Additional funding was secured from the Cluster as well as private trusts, funds and corporates to substantially overhaul the site, increasing accessibility for participants with limited mobility. A celebration launch took place in May 2025, with the site engaging and supporting up to 30 individuals each month and a total of 69 individuals over the year.

Across the four sites, the Grow Well gardens attracted over 520 visitors and staff engaged more than 763 people through outreach events. All of the Grow Well gardens have grown and shared fruit, vegetables and herbs with participants and their surrounding local communities, growing 180kg of food. Significant landscaping and infrastructure developments have taken place across all of the sites, in particular at the Grangetown site. These developments were enabled through the charity successfully securing additional funding and partnerships with Probation Community Payback Scheme and Moruzzi Landscapes as well as funding from Lovell and in kind support from GoodGym. Keep Wales Tidy (KWT) development packs enabled the development of renewed growing beds, more fruit trees/habitat development/wildflower areas, plants and seeds. This has made the new site significantly more accessible and welcoming. Grow Well secured 3 Green Flag Awards from KWT with plans in place to apply for the Grangetown site next year.

In the **Education** workstream, Grow Cardiff completed training for the 25-26 cohort of Edible Playground primary schools and having secured a further contract with Trees for Cities, began work with a new 26-27 cohort. Grow Cardiff is proud to have adapted its programme and approach to support the learning needs of Welsh medium schools as well as those supporting children with special educational needs and young people in a secondary school.

Through Edible Playgrounds, Grow Cardiff's School Engagement Officer trained 370 teachers/teaching assistants and supported 735 children to take part in hands-on educational workshops, teaching adults and children alike how to grow and sustain their school gardens year-round. In response to feedback from schools, Grow Cardiff co-designed and delivered a follow up 'second year' support training package for schools who had previously taken part in the Edible Playgrounds programme, who sought refresher training for staff.

In recognition of the charity's strategic intent to diversify income streams and in response to the declining number of schools and funding associated with Edible Playgrounds, Grow Cardiff has successfully developed two new partnerships with Cardiff Council and separately with Cardiff University. The charity secured a £24K grant to develop and deliver Grow Nourish Flourish in partnership with Keep Wales Tidy. Work has begun to identify 6 schools to take part in the project who can benefit from increased growing capacity in their school grounds, together with the charity's expert training and support to sustain new growing spaces. Grow Your School has developed significantly over the last 12 months in partnership with Cardiff University:

- Staff from 27 schools joined Spring and Summer workshops.
- 8 schools applied to be Seed Schools.
- 9 Seed School teachers received training.
- Seed Schools were supported through online workshops to establish co-production and exchange experiences; site visits to assess needs and priorities; teacher training sessions involving practical growing activities; evaluation discussions; discussion of priorities for purchasing materials; and filming of testimonials for a digital Toolkit

The Grow Your School Toolkit was successfully launched in January 2026 with schools across Cardiff and beyond using its content and providing feedback to the team. The toolkit provides an extensive, free resource, available on-line for any school to support the development of growing and gardening in their school grounds, whatever their budget or experience. There are further plans to substantially develop the programme over 26-27, increasing support for teachers and learners.

Contribution to society

Through its work and approach Grow Cardiff has increased its profile, scope and reach, hosting a number of high profile visits from Welsh Government, local councillors and the Head of the Charity Commission to share the impact of its work. It has also contributed to national debates on food and community gardening development, contributing on a Right to Food Commission panel, attending the National Community Garden network convened by the RHS and Social Farms and Gardens, presenting at the Wales Good Food and Farming conference and Wales National Social Prescribing Conference.

Achievements against objectives set

Over the last 12 months Grow Cardiff has:

- Increased the number of adults engaged in therapeutic community gardening activity.
- Increased the capacity, biodiversity and food grown across the charity's community gardens.
- Successfully sustained and publicly launched a new therapeutic community garden in Grangetown in partnership with a new primary care Cluster (City & South).
- Engaged, supported and trained more teachers and children to grow and sustain their own gardens.
- Further developed and diversified the charity's schools offer in a secondary school and Welsh medium school settings.
- Mitigated loss of income and reach to schools through reduction in Edible Playgrounds/Trees for Cities funding by significantly developing new partnerships and securing new funding with Cardiff Council and Cardiff University to create new offers to schools across the city and across Wales.
- Sustained the staff team, including increasing capacity of core roles.
- Trained staff in social therapeutic horticulture, mental health and trauma-informed approaches.
- Utilised external support to review and plan according to priorities and income available: restructured the Grow Well team to increase delivery and created a Co-ordinator role to oversee the team.
- Used the restructure to free up core staff time for new strategic developments, thus increasing resilience.
- Further developed relationships with key strategic partners: hosted visits from Welsh Government and the Regional Partnership Board.
- Built on the charity's impact, relationships and partnerships to increase city-wide and national reach.

Fundraising activities

Fundraising objectives for 2025-26 were to continue to secure income for core development, sustain existing health and education projects, fund new short-term projects and pilots and to increase unrestricted income via service delivery contracts, together with mentoring, consultancy and workshop delivery.

Grow Cardiff successfully secured core funding from the Garfield Weston foundation and Simon Gibson foundation to support core staff posts and strategic development over the year.

Sustaining the charity's principle project, Grow Cardiff is proud to have successfully completed the second year of a £197K grant to support the delivery and development of the Grow Well project and been awarded the remaining funding by NHS Charities Together, following a successful end of grant report. This is the charity's most significant grant to date and marks a step change in the level of income successfully secured.

Grow Cardiff extended its contract agreement with the City & South Primary Care Cluster to sustain the latest Grow Well garden based at Grange Medical Practice and secured match funding for Grow Well in the Southwest Primary Care Cluster as well as 100% funding required to deliver Creative Grow Well, the charity's autumn/winter indoor offer for the third consecutive year following successful delivery and impact in the previous year. Smaller grants were secured throughout the year e.g. Emergency Food Aid with Cardiff Council, enabling the charity to develop its offer to Grow Well participants to include cooking and sharing food and use this to expand its reach to engage new participants.

The charity secured further funding for Grow Well following a new grant agreement with Vinehill Trust and a new partnership with Public Health Wales, focusing on the development of a trauma-informed approach and understanding of Adverse Children Experiences (ACEs) in supporting Grow Well participants.

Grow Cardiff continues to be committed to increasing unrestricted income and reducing dependency on restricted grant funding. This year the charity secured a further contract with long-term partner Trees for Cities to continue to develop the Edible Playgrounds programme as well as a new contract with Cardiff Council to deliver 'Grow Nourish Flourish' - delivering a pilot growing project in inner city schools. Alongside this and in anticipation of a reduction of hours and income associated with a reduced Edible Playgrounds contract, Grow Cardiff has been developing its own unique offer to support schools to grow, in partnership with Cardiff University. This has been a highly successful partnership which both parties have committed to long term, with the university securing consecutive research grants to develop the new Grow Your School programme with Grow Cardiff, directly supporting the charity's staff time and project management costs.

The charity's total received restricted income increased this year from £153,869 (2024-25) to £155,495.

Notable funds included:

- Final installment of £19.8K Cardiff & Vale Health Charity/ NHS Charities Together grant (for Grow Well)
- £50,000 Vinehill Trust

Grow Cardiff slightly decreased its unrestricted income from £123.5K (2024-25) to £91.9K with contracts with Trees for Cities and Cardiff Council. This reflects a reduction in the charity securing core unrestricted grants funding which reduced by just over £30K compared with 24-25. This is reflective of the trend presenting significant challenges to the whole voluntary sector as the availability of unrestricted core funding has become scarce. Grant availability and the amount of funding trusts offer has in general reduced substantially, whilst conversely, competition for grant funding has considerably increased and senior staff and trustees are extremely mindful of these when reviewing and planning. However, new sources of unrestricted funding were also secured through mentoring and consultancy work with a variety of local and national partners and the charity remains committed to increasing its unrestricted income over the coming year, in order to be less dependent on grant funding.

Financial review

Total income for the year was £247,457 being £91,962 of unrestricted funds and £155,495 of restricted funds.

The unrestricted funds carried forward at the year end were £101,984 (2025: £87,675) and restricted funds of £10,508 (2025: £35,224). The free reserves were £83,469 (2025: £65,562).

Review of the charity's financial position
At the end of the reporting period, cash funds, held in a bank account or as unspent balances on prepaid cards, totalled £99,339.

Policy for holding reserves

Reserves are needed to bridge the gap between the spending and the receiving of income and in the unlikely event that no further income is generated and/or the trustees decide to close the charity.

The nature of Grow Cardiff's funding results in income being received at uneven intervals. As such the trustees have determined that the unrestricted reserves held by the organisation ought to be sufficient to cover at least three months of salary costs.

3 months' salary from April - June 2026 amounts to £44,857. With unrestricted (free) reserves of £83,469, the charity was not short of meeting its reserves policy. Trustees will continue addressing future reserves at each board meeting as a matter of concern going forward.

For the fourth year, Grow Cardiff's finances have been prepared on an Accruals basis. Despite the Charity Commission raising the required threshold to £500k from 30/09/26, it was agreed with the board, accountant and Director, to continue on this basis going forward. (Previously they were prepared on a Cash basis).

Going Concern

The financial statements have been prepared on a going concern basis, although the trustees acknowledge there is uncertainty to sustain operations at the same level in 2027-28. Over the last 10 years the charity has developed a highly successful and impactful recurrent service model for the Grow Well project, as it has grown with recurrent commitments (i.e employment contracts) and increased demand for services, but this has developed against the backdrop of entirely short-term, non recurrent funding. To manage these risks and maximise available opportunities, the board meets monthly/bi-monthly, continually reviewing and planning, including careful reserves management. Staff and trustees have mitigated against financial, operational and strategic risks utilising organisational support from the Cranfield Trust who made a series of recommendations which the board and staff are actively pursuing.

Sustained funding is required for the Grow Well project and for Core operations and Core staff. The trustees and staff have significant historic success and a strong track record in securing grants and are actively working to secure further grant income vigorously pursuing new funding streams for both short and longer term funding for Grow Well, with several considerable funding applications currently pending. The Moondance Foundation has committed £28K to strategic organisational development with a further £10K pending for 27-28 subject to progress, which the charity is confident it will fulfil. At the same time Grow Cardiff is actively pursuing contracts with trusted partners - Trees for Cities, Cardiff Council and Cardiff & Vale University Health Board. In addition alternate income streams are being explored through the extension of one of the Grow Well sites with Heads of Terms for a new lease being drawn up between the charity and landowner. There is confidence then that in spite of significant challenges, the charity will continue to be a going concern over the next 12 months and into the future.

The charity's principal sources of funds (including any fundraising)

Principle sources for funds were secured through grants from trust funds:

- Vinehill Trust (£50,000)
- Garfield Weston Foundation (£20,000)
- Public Health Wales (TrACE) (£20,000)
- Cardiff & Vale Health Charity/NHS Charities Together (£19,790)
- Simon Gibson Charitable Trust (£10,000)
- Cardiff Council (Emergency Food Aid) (£11,317)

In addition Grow Cardiff secured funding from partnerships with the Southwest Cardiff Primary Care Cluster and City & South Primary Care Cluster (Cardiff and Vale University Health Board) totalling £45,625 to deliver the Grow Well project.

The charity continued to work with long term partner Trees for Cities and secured a further contract to deliver the Edible Playgrounds programme. A new contract (£24K) with the One Planet Cardiff team based at Cardiff Council was also secured to support schools in inner city areas to successfully grow and sustain school gardens.

A new partnership with Cardiff University to develop the charity's schools' work is flourishing and through this multiple-grant funding (total £17,930) was secured to develop the new Grow Your School programme.

Corporate funding (£8,460) was successfully secured from Hale Construction to develop the latest Grow Well garden in Grangetown.

Grow Cardiff has received significant in-kind funding to physically redevelop its sites through Keep Wales Tidy's Local Places for Nature project.

Principal risks facing the charity

The principal risk is maintaining a range of income sources, particularly for sustainability of the charity's core work and key operational workstreams - at a time when funding environments are becoming more competitive, risking a reduction in core operations and delivery across the organisation. Key initiatives—specifically the Grow Well and Schools programmes—face significant funding risks leading to uncertainty for highly experienced and committed staff members. Senior staff and the board seek to mitigate risks to Grow Well by establishing the charity as an embedded 'service provider' - making a case to senior management of Cardiff & Vale Health Board and working towards a stronger voice and representation on the Regional Partnership Board to secure sustainable funding. One significant mitigation has been the development of a new schools work programme, Grow Your School, developed in partnership with Cardiff University in anticipation of the reduction of funding with Trees for Cities.

Overall Grow Cardiff continues to be reliant on grants for the majority of its work. Securing funding for core posts and a 2 year grant for the Grow Well project mitigated these risks to some extent for 25-26. However, going forward, the charity needs to secure longer term funding for more than 2 years at a time and develop alternate funding sources, securing more unrestricted, non-grant funding.

In previous TARs, it was noted that a significant risk to the charity was the use of the Director's time to oversee Grow Well project operations, instead of focusing on strategic development and organisational sustainability. However in 25-26 further core funding was secured for a Grow Well Co-ordinator post, freeing up the Director's time to focus on strategic objectives, including securing alternative funding sources, following recommendations from a review in partnership with the Cranfield Trust.

Structure, governance and management

Constitution
The organisation became a Charitable Incorporated Organisation (CIO) on 8 May 2015. The charity's governing document is a Constitution.

Trustee recruitment
Following initial conversations/emails with the Director or Chair, potential trustees are required to submit a written expression of interest explaining why they are interested in joining the board, their relevant/appropriate experience, skill set, time available and any other relevant information. This information is then screened by the board with regards to gaps/skills and experience required and potentially appropriate candidates are then invited to join the next board meeting and 'shadow', to understand the structure and set-up of the board and its work and/or trustee 'away days'.

If an individual wishes to join the board and the board agrees that this is in the interest of the charity's aims, the individual can formally be co-opted onto the board during any board meeting at the agreement of the existing trustees during the meeting.

Election of trustees: at the first AGM all trustees stand down and are re-appointed if elected and seconded. Thereafter the 3 trustees who have been in post the longest stand down at each AGM. Trustees can then be re-appointed if proposed and seconded, or new trustees can be appointed to a maximum of 12.

Induction and training of trustees
Potential trustees wishing to join the board are selected on the basis of experience and skills needed to complement the existing portfolio of trustee expertise and strategic objectives. This process is guided by reference to the charity's 'trustee skills/experience matrix' which is used to determine 'gaps' across the board and routinely reviewed and updated over the course of the year.

The board aims to attract as diverse a range of backgrounds and relevant skills and experience as possible, in order to reflect the communities the charity serves. All new trustees must complete:

- trustee registration form and declaration
- declaration of conflict of interest.

They also receive:

- The Charity Commission's 'The Essential Trustee'
- A copy of the charity's Constitution
- Charity Commission guidance on Public Benefit.

Organisational structure and any wider network with which the charity works
Volunteer participants are at the heart of our organisation. They are supported by a team of Lead Volunteers and10 part-time staff (who focus on health, education and community workstreams). The delivery team is supported by an Admin & Finance Officer and Grow Well Co-ordinator, Grow Well Evaluation & Development Officer, overseen by a Director who is accountable to the Grow Cardiff board of trustees with a Chair, Treasurer and Minute-taker.

The charity works closely with the Edible Cardiff network, Social Farms and Gardens, Food Cardiff and the SW and City & South Cardiff GP Clusters, WCVA and C3SC networks. This year the charity has worked closely with the RHS and Social Farms and Gardens at a national level through the development of the national community garden network.

In addition, the charity has corporate partnerships with Lovell, Starbucks, Hubbub, Hafod and Hale.

Key partnerships in the community include ACE (Action in Caerau and Ely), the Probation Service, Community Payback team, Keep Wales Tidy and Cardiff Council, (through the Local Nature Partnership, Bute Park Nursery and One Planet Cardiff team), Tempo Time Credits, Cardiff University and Keep Wales Tidy.

Reference and Administrative details

Charity name
Grow Cardiff

Registered charity number
1161591

Charity's principal address
460 Cowbridge Road West, Cardiff CF5 5BZ

Trustees
Francoise Curtis
Sarah Griffiths
Dr Jemma Hawkins - resigned 1 June 2025
Alun Jones (Chair)
Aisling Judge
Stephen Parry-Langdon (Treasurer) - resigned 12 October 2025
Penelope Smith (Secretary)
Nicola Thomas - resigned 3 December 2025
John Daniel Owen
Geoffrey Smith
Rachel Miles-Baker - appointed 16 July 2025

Senior staff members
Isla Horton (Director)

The trustees' report was approved by the Board of Trustees.



.....
Alun Jones (Chair)



.....
Aisling Judge (Trustee)

Date: 09/10/2026

GROW CARDIFF

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GROW CARDIFF

I report to the trustees on my examination of the financial statements of Grow Cardiff (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Craig Yearsley FCCA
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South Glamorgan
CF23 8AB
United Kingdom

Dated: 19/10/2026

GROW CARDIFF

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	2,359	-	2,359	56	-	56
Charitable activities	**4**	89,603	155,495	245,098	123,401	153,869	277,270
Total income		91,962	155,495	247,457	123,457	153,869	277,326
Expenditure on:							
Charitable activities	**5**	79,192	178,672	257,864	97,941	136,829	234,770
Net incoming/(outgoing) resources before transfers		12,770	(23,177)	(10,407)	25,516	17,040	42,556
Gross transfers between funds		1,539	(1,539)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		14,309	(24,716)	(10,407)	25,516	17,040	42,556
Fund balances at 1 April 2025		87,675	35,224	122,899	62,159	18,184	80,343
Fund balances at 31 March 2026		101,984	10,508	112,492	87,675	35,224	122,899

The statement of financial activities includes all gains and losses recognised in the year.

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

GROW CARDIFF

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		17,690		22,113
Current assets					
Debtors	**12**	1,362		12,195	
Cash at bank and in hand		99,339		95,572	
		100,701		107,767	
Creditors: amounts falling due within one year	**13**	(5,899)		(6,981)	
Net current assets			94,802		100,786
Total assets less current liabilities			112,492		122,899
Income funds					
Restricted funds	**16**		10,508		35,224
Unrestricted funds					
Designated funds	**17**	18,515		22,113	
General unrestricted funds		83,469		65,562	
			101,984		87,675
			112,492		122,899

The financial statements were approved by the Trustees on 09/10/2026

.....	.....
Alun Jones (Chair)	Aisling Judge (Trustee)

1 Accounting policies

Charity information

Grow Cardiff is a charitable incorporated organiation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

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:

Motor vehicles	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).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	2,359	56

4 Charitable activities

	2026	2025
	£	£
Charitable activities	72,044	68,136
Consultancy and workshops	3,019	2,067
Performance related grants	170,035	207,067
	245,098	277,270
Analysis by fund		
Unrestricted funds	89,603	123,401
Restricted funds	155,495	153,869
	245,098	277,270
Performance related grants		
Moondance Foundation	-	7,725
Grow Well (Greener Communities Fund)	19,790	116,187
Grow Well (Other)	-	82
Grow Well (National Lottery Peoples Project)	-	4,162
Grow Well (Third Sector Capital Fund)	-	12,487
The Fore	-	15,000
Cardiff Council	-	198
Postcode Community Trust	-	25,000
Grow Well Project (2024/25)	-	3,000
The Forrester Family Trust	-	10,000
Creative Grow Well 24-25	-	10,728
MMEW 25-26	-	2,498
RSPB (C&S Support)	1,500	-
Grow Well (ASDA, Outdoor Community Spaces)	1,400	-
Asda Foundation	600	-
Garfield Weston Foundation	20,000	-
Vinehill Trust	50,000	-
Trauma & ACE-Informed	20,000	-
Nature's Table/Emergency Food	11,317	-
Simon Gibson Charitable Trust	10,000	-
CGW (25-26)	12,000	-
SF&G Edible Cardiff	2,498	-
Grow Your School	17,930	-
Cardiff & Vale	3,000	-
	170,035	207,067

5 Expenditure on charitable activities

	Charitable Activities 2026 £	Charitable Activities 2025 £
Direct costs		
Staff costs	184,280	167,731
Depreciation and impairment	4,423	5,519
Insurance	2,405	808
Other costs and charitable activities	40,412	35,680
IT & Software costs	1,484	2,251
Travel costs	1,374	1,203
Advertising & Marketing	741	1,577
Premises costs	6,902	7,345
Subscriptions	1,491	1,082
Evaluation	8,250	8,250
	251,762	231,446
Share of support and governance costs (see note 6)		
Support	287	24
Governance	5,815	3,300
	257,864	234,770
Analysis by fund		
Unrestricted funds	79,192	97,941
Restricted funds	178,672	136,829
	257,864	234,770

6 Support costs allocated to activities

	2026 £	2025 £
Bank fees	287	24
Governance costs	5,815	3,300
	6,102	3,324
Analysed between:		
Charitable Activities	6,102	3,324

Governance costs includes payments to the independent examiners of £2,880 (2025: £3,300).

7 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,880	3,300
Depreciation of owned tangible fixed assets	4,423	5,519

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.

9 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	11	10

Employment costs	2026	2025
	£	£
Wages and salaries	172,328	158,850
Social security costs	7,244	4,994
Other pension costs	4,708	3,887
	184,280	167,731

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026	2025
	£	£
Aggregate compensation	86,493	63,997

10 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.

11 Tangible fixed assets

	Motor vehicles
	£
Cost	
At 1 April 2025	34,462
At 31 March 2026	34,462
Depreciation and impairment	
At 1 April 2025	12,349
Depreciation charged in the year	4,423
At 31 March 2026	16,772
Carrying amount	
At 31 March 2026	17,690
At 31 March 2025	22,113

12 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	-	10,761
Prepayments and accrued income	1,362	1,434
	1,362	12,195

13 Creditors: amounts falling due within one year

		2026	2025
		£	£
Deferred income	14	-	2,900
Trade creditors		1,769	1,141
Accruals		4,130	2,940
		5,899	6,981

14 Deferred income

	2026	2025
	£	£
Other deferred income	-	2,900

Deferred income is included in the financial statements as follows:

14 Deferred income **(Continued)**

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	-	2,900
Movements in the year:		
Deferred income at 1 April 2025	2,900	51,971
Released from previous periods	(2,900)	(51,971)
Resources deferred in the year	-	2,900
Deferred income at 31 March 2026	-	2,900

15 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,708	3,887

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.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
NHS Charities Together	9,058	-	(8,250)	(808)	-
Grow Well (ASDA)	53	-	-	(53)	-
Grow Well (Other)	33	-	-	(33)	-
Riverside Community Garden (Awards for All)	477	-	-	(477)	-
Grow Well (2021)	132	-	-	(132)	-
Creative Grow Well 24-25	841	-	(841)	-	-
MMEW 25-26	24	-	-	(24)	-
Grow Well (Greener Communities Fund)	24,595	19,790	(44,385)	-	-
Salaries Reserve	11	-	-	(11)	-
Asda Foundation	-	600	(600)	-	-
Vinehill Trust	-	50,000	(50,000)	-	-
Trauma & ACE-Informed	-	20,000	(12,064)	-	7,936
Nature's Table/Emergency Food	-	11,317	(10,846)	-	471
Simon Gibson Charitable Trust	-	10,000	(10,000)	-	-
CGW (25-26)	-	12,000	(11,575)	-	425
RSPB (C&S Support)	-	1,500	(1,500)	-	-
Grow Well (ASDA, Outdoor Community Spaces)	-	1,400	(1,399)	(1)	-
SF&G Edible Cardiff	-	2,498	(2,490)	-	8
Grow Your School	-	17,930	(16,262)	-	1,668
Hale Construction	-	8,460	(8,460)	-	-
	35,224	155,495	(178,672)	(1,539)	10,508

16 Restricted funds **(Continued)**

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Moondance Foundation	-	7,725	(7,725)	-	-
NHS Charities Together	13,749	-	(4,691)	-	9,058
Grow Well (ASDA)	53	-	-	-	53
Grow Well (Other)	33	82	(82)	-	33
Riverside Community Garden (Awards for All)	477	-	-	-	477
Grow Well (2021)	132	-	-	-	132
Creative Grow Well 24-25	-	10,728	(9,887)	-	841
MMEW 25-26	-	2,498	(2,474)	-	24
Grow Well (Greener Communities Fund)	-	116,187	(91,592)	-	24,595
Grow Well (National Lottery)	-	4,162	(4,162)	-	-
Grow Well (Third Sector Capital Fund)	-	12,487	(12,487)	-	-
Salaries Reserve	3,740	-	(3,729)	-	11
	18,184	153,869	(136,829)	-	35,224

16 Restricted funds **(Continued)**

Moondance Foundation

Funding from Moondance Foundation to support the strategic development of the charity through core funding of the Director's post.

Grow Well NHS Charities together/Cardiff and Vale Health Charity

To fund the Grow Well project (staff and resources) over a 2 year period.

Grow Well (ASDA)

Funding from ASDA to provide a potting shed for the Grow Well project.

Grow Well (Other)

Match funding for the Grow Well project from various sources.

Riverside Community Garden (Awards for All)

The National Lottery Community Fund funding to develop and deliver community growing at Riverside Community Garden, Pontcanna Permanent Allotments with local volunteers.

Grow Well (2021)

Funding from various sources for the Grow Well project.

Creative Grow Well 24-25

Funding from the SW Cardiff Primary Care Cluster to develop indoor nature based arts and crafts over the 24-25 winter months.

MMEW 25-26

Funding from Cardiff Third Sector Council (C3SC) to increase growing, cooking and healthy eating provision in the Grow Well project based in the City & South Primary Care Cluster.

Grow Well (Greener Communities Fund)

2 years' funding applied for through CVUHB's Cardiff & Vale Health Charity, to NHS Charities Together. The funding supported the delivery and development of the Grow Well project, nature-based social prescribing for mental health and wellbeing, delivered in partnership with the SW Cardiff Primary Care Cluster.

Grow Well (National Lottery Peoples Project)

Funding to enable Grow Cardiff to create a new role, employing a Grow Well Project Co-ordinator to oversee Grow Well across three sites in the city.

Grow Well (Third Sector Capital Fund)

Funding to enable installation of ramps and pathways to improve access to and across the Grow Well project at the Dusty Forge site, Ely.

Salaries Reserve

Salary underspend from previous projects, set aside for project continuity, used for direct staff salary costs.

Asda Foundation

Funding from Asda Foundation Outdoor Community Spaces fund to improve raised beds, equipment and materials in the Grow Well gardens.

Vinehill Trust

Funding from the Vinehill Trust for the Grow Well Project towards project costs.

16 Restricted funds **(Continued)**

Trauma & ACE-Informed

Funding from Public Health Wales to support the delivery and/or evaluation of specific improvement activity for developing a Trauma and ACE-informed approach in a community based setting.

Nature's Table/Emergency Food

Funding from Cardiff Council to focus and promote sustainable food-growing, healthy eating, and community engagement through seasonal gardeening and inclusive cooking activites delivered through 20 Nature's Table sessions.

Simon Gibson Charitable Trust

Funding from the Simon Gibson Charitable Trust towards core posts - to develop stronger organisational roots.

CGW (25-26)

Funding from the SW Cardiff Primary Care Cluster to develop indoor nature based arts and crafts over the 25-26 winter months.

RSPB (C&S Support)

Funding from the RSPB for materials to develop the wellbeing garden and encourage nature in the City & South Grangetown Grow Well garden.

Grow Well (Asda, Outdoor Community Spaces)

Funding from Asda to develop beds and growing spaces in the South West Lansdowne Grow Well Garden.

SF&G Edible Cardiff

Funding from the Edible Cardiff Grants Scheme to support the accessibility, aesthetics,l environment, space and function of the Grow Well project community gardens.

Grow Your School

Funding through Cardiff University grant programmes to develop the Grow Your School programme with Cardiff University.

Hale Construction

Funding from J G Hale Group Ltd to improve accessibility, aesthetics and growing environment via landscaping works at Grange Medical Practice Grow Well Community Garden.

Transfers

Transfers either relate to expenditure spent in prior periods that have been allocated to the correct restricted fund or excess income used for other purposes once agreed with the funder.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Fixed asset fund	22,113	-	(4,423)	-	17,690
Extra Hours Fund	-	-	(3,423)	4,248	825
General funds	65,562	91,962	(71,346)	(2,709)	83,469
	87,675	91,962	(79,192)	1,539	101,984

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed asset fund	27,322	-	(5,519)	310	22,113
General funds	34,837	123,457	(92,422)	(310)	65,562
	62,159	123,457	(97,941)	-	87,675

The fixed asset fund represents the functional fixed assets used to further the charity's aims.

Transfers from the designated fund relate to additions during the year.

The Extra Hour Fund is a fund to provide for specific extra hours worked.

18 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	17,690	-	17,690
Current assets/(liabilities)	84,294	10,508	94,802
	101,984	10,508	112,492

18 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	22,113	-	22,113
Current assets/(liabilities)	65,562	35,224	100,786
	87,675	35,224	122,899

19 Related party transactions

During the year one trustee made unrestricted donations to the charity of £483, £100 and £483 totalling £1,066 (2025 - none).

One trustee is an employee of Cardiff University who during the year gave grant income to the charity. Since becoming a trustee of the charity during the year, the trustee has not had involvement in any funding decisions regarding applications from Grow Cardiff.