

Charity Registration No. 106371

Company Registration No. NI640683 (Northern Ireland)

GROW-NI
ANNUAL REPORT
AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GROW-NI

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	106371
Company number	NI640683
Registered office	2nd Floor 537 Antrim Road Belfast Northern Ireland BT15 3BU
Independent examiner	SLMD Limited Unit G Forestview Office Purdy's Lane Belfast BT8 7AR

GROW-NI

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GROW-NI

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Grow-NI (Grow) present their report and accounts 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 governing document.

Structure, Governance & Management

Grow is registered as a charitable company limited by guarantee and is registered with HMRC and is governed by a Board of Trustees.

The Board members who served during the year were:

Tim Turner	Treasurer
Clodagh Miskelly	Resigned 01 May 2025
Patricia Wallace	
Una Duffy	
Karin McCully	Secretary (appointed 19 October 2025)
Shannon Donnelly	Appointed 21 November 2024

We recruit new Board members based on the needs of the Board, ensuring a good range of skills, experience and expertise. The work of the Board is supported by the Project Co-ordinator.

Recruitment is by personal recommendations and advertising through our social media channels and NICVA. Candidates first meet the Chair and Project Co-ordinator and attends a number of meetings before being invited to formally join the committee.

Election to the officer roles is by a vote of committee members.

Grow's Board meets monthly and is responsible for good governance, strategic direction and overseeing the operations of the charity. The Board are not involved in detailed operational matters and decisions.

Objectives and activities

Our strategic objectives are:

- To work in partnership with local communities to support social change and the development of healthy and inclusive neighbourhoods; focusing on mental health and wellbeing.
- To promote and increase awareness of the benefits of community gardening, the value of food security and the importance of sustainable development.
- To develop skills and knowledge in relation to organic gardening and healthy eating within communities.
- To advise public authorities and community and voluntary groups on the development of strategies and plans for creating organic community gardens.
- To develop a robust, transparent, accountable, well-managed organisation which has effective administrative and financial systems and achieves its goals.

GROW-NI

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

Achievements and performance

This year has been both exciting and productive for Grow, as our work continues to go from strength to strength despite an increasingly challenging funding environment. We have drawn deeply on our collective resourcefulness, creativity, and strong partnerships to navigate several funding setbacks while maintaining the quality of our groups, gardens, and community spaces.

Our tenacity has paid off: we are delighted to report that we have been awarded funding through the **National Lottery Community Fund**. This support will enable us to deliver a comprehensive three-year programme engaging more than **300 individuals** facing challenges related to poverty, mental health, and immigration status.

As an organisation working at the intersections of social and environmental justice, we are finding our skills and experience increasingly relevant and in demand. Communities are coming together to create local solutions to complex challenges, and **community gardens provide the ideal setting** for this collaborative work. Through our projects, we help to build spaces of cooperation, creativity, and connection — sharing knowledge and fostering learning, action, and reconnection with both people and place.

The ripple effects of our work continue to spread outward from our **anchor garden at the Waterworks**, through our collaborations with grassroots organisations including **Camberwell Court, Manor Street, Wave Trauma, Duncairn Arts Centre (North Belfast), GAP, Anam, Glór na Móna, Forthspring and Newhill (West Belfast), Larder>East (East Belfast), Brink! (City Centre), and Friends of the Field (South Belfast)**. Across these sites, we are exploring how communities can become more resilient through **growing, cooking, foraging, folk herbalism, ancestral skills, nature connection, storytelling, alternative energy, rewilding, education, mental health, and anti-racism work** — and more.

Our partner organisations consistently tell us that Grow brings a new and valuable dimension to their community development, social justice, and human rights work. Many report an increased confidence in taking their work beyond the walls of offices and community centres, and into outdoor spaces where healing and connection take place.

The creation of **safe, inclusive outdoor spaces** has proven to be a powerful antidote to isolation, fear, and division. This was especially evident following the **racist attacks in August**, when women and children who were afraid to leave their homes found refuge and comfort in our gardens — among friends, in nature, and away from the tension on city streets. Time and again, participants tell us that our spaces are “welcoming oases” where they feel supported, connected, and held by community and nature alike.

The combined impacts of **conflict, climate change, and biodiversity loss** are increasingly disrupting supply chains and deepening poverty. For many people already on the margins, access to affordable, healthy food is becoming ever more difficult. Through our continued collaboration with affected communities, *Grow* is well placed to help develop **place-based solutions** to these urgent challenges. Over the next three years, we will build on existing partnerships with **Anaka Women's Collective, GAP, and Larder>East** to address inequalities in access to affordable, nutritious, and culturally appropriate food.

We are also exploring creative ways to deepen our connection to the land and its potential to sustain and inspire us. Our partnership with **Brink!** and **Quarto** on the *A Growing Story* project enabled us to test new ideas in a City Centre setting — engaging new audiences, experimenting with **natural fibre growing, traditional cooking structures such as the *fulacht fia***, and facilitating city-wide conversations on key social and environmental issues of our time.

Over the past year, we have diversified our fundraising efforts by introducing a **charging model** for training, workshops, and events — a strategy we plan to build on in the coming year. We also launched an **Enthuse campaign**, appealing to the wider Grow community for support. The response — both in donations and in heartfelt messages — provided a vital boost to our unrestricted funds and morale during a difficult period. Our Christmas fundraiser alone raised **over £3,000**, for which we are deeply grateful.

GROW-NI

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

As always, we extend our sincere thanks to our funders, partners, volunteers, and the wider Grow community for their continued support and solidarity.

Ní neart go cur le chéile — we are stronger together.

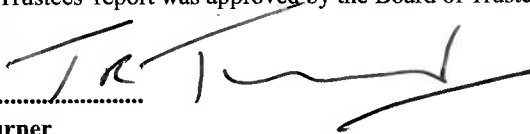
Trustees' Responsibilities

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements and the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with relevant charity law requirements. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
T Turner

Dated: 20.11.25

GROW-NI

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROW-NI

I report on the accounts of the Trustees for the year ended 31 March 2025, which are set out on pages 5 to 13.

Respective responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as the charity's concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mrs Lisa McCaffrey
For and on behalf of
Bridge, Chartered Accountants
Forestview Office
Purdy's Lane
Belfast
BT8 7AR

Dated: 20/11/2025

GROW-NI

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>					
Donations and legacies	3	-	102,706	102,706	77,543
Other income	4	11,582	-	11,582	205
Total income		<u>11,582</u>	<u>102,706</u>	<u>114,288</u>	<u>77,748</u>
<u>Expenditure on:</u>					
Charitable activities	5	948	94,948	95,896	82,113
Net income/(expenditure) for the year/ Net movement in funds		10,634	7,758	18,392	(4,365)
Fund balances at 1 April 2024		<u>18,838</u>	<u>84,839</u>	<u>103,677</u>	<u>108,042</u>
Fund balances at 31 March 2025		<u><u>29,472</u></u>	<u><u>92,597</u></u>	<u><u>122,069</u></u>	<u><u>103,677</u></u>

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-NI

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	2025	£	2024	£	£
Current assets							
Debtors	10		879		287		
Cash at bank and in hand			122,935		105,012		
			<u>123,814</u>		<u>105,299</u>		
Creditors: amounts falling due within one year	11		(1,745)		(1,622)		
Net current assets				122,069			103,677
Income funds							
Restricted funds	12			92,597			84,839
Unrestricted funds				29,472			18,838
				<u>122,069</u>			<u>103,677</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. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

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

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

The accounts were approved by the Trustees on 20.11.25


T Turner
Trustee

Company Registration No. NI640683

GROW-NI

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

GROW-NI is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2nd Floor, 537 Antrim Road, Belfast, BT15 3BU, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts and in light of the on going cost of living crisis, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

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.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

GROW-NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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:

Computers	15% Straight Line
Capitalised grant	15% Straight Line

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

1.6 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.

1.7 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.

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies **(Continued)**

1.8 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.

1.9 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 Donations and legacies

	2025	2024
	£	£
Grants received	102,706	77,543
	<u> </u>	<u> </u>
Donations and gifts	<u> </u>	<u> </u>
	-	-
	<u> </u>	<u> </u>

4 Other income

	2025	2024
	£	£
Other income	11,582	205
	<u> </u>	<u> </u>

GROW-NI

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

5 Charitable activities

	2025 £	2024 £
Share of support costs (see note 6)	94,312	80,613
Share of governance costs (see note 6)	1,584	1,500
	<u>95,896</u>	<u>82,113</u>
Analysis by fund		
Unrestricted funds	948	80
Restricted funds	94,948	82,033
	<u>95,896</u>	<u>82,113</u>

6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Staff costs	54,776	-	54,776	51,840	
Depreciation	-	-	-	83	
Travel	94	-	94	84	
Premises	2,200	-	2,200	2,285	
Equipment & Consumables	12,142	-	12,142	10,789	
Training & Programme	21,922	-	21,922	12,554	
Sundries	697	-	697	459	
Telephone and internet	669	-	669	767	
Insurance	1,749	-	1,749	1,625	
Printing, postage and stationery	63	-	63	127	
Accountancy	-	1,584	1,584	1,500	Governance
	<u>94,312</u>	<u>1,584</u>	<u>95,896</u>	<u>82,113</u>	
Analysed between Charitable activities	<u>94,312</u>	<u>1,584</u>	<u>95,896</u>	<u>82,113</u>	

7 Trustees

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

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

8 Employees

Number of employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Employees	3	3

Employment costs

	2025 £	2024 £
Wages and salaries	50,059	47,785
Social security costs	3,682	3,120
Other pension costs	1,035	935
	<u>54,776</u>	<u>51,840</u>

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

GROW-NI

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Financial instruments	2025	2024
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	879	287
		<u>879</u>	<u>287</u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	1,745	1,622
		<u>1,745</u>	<u>1,622</u>
10	Debtors	2025	2024
		£	£
	Amounts falling due within one year:		
	Other debtors	879	287
		<u>879</u>	<u>287</u>
11	Creditors: amounts falling due within one year	2025	2024
		£	£
	Accruals and deferred income	1,745	1,622
		<u>1,745</u>	<u>1,622</u>

12 Restricted funds

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

	Movement in funds			Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	
	£	£	£	£
Lottery Funds	24,227	19,882	(26,566)	17,543
Newington Housing Association	6,908	7,000	(7,825)	6,083
PPR	-	6,436	(4,881)	1,555
Danske Bank	2,995	-	(2,995)	-
Energia	19,034	19,901	(20,887)	18,048
Necessity	25,000	20,000	(3,075)	41,925
Larder	4,675	3,800	(5,885)	2,590
Brink!	-	15,724	(13,507)	2,217
Wave	-	234	(234)	-
Queen's	2,000	-	(2,000)	-
Community Nature Fund	-	5,000	(2,364)	2,636
BCC	-	1,800	(1,800)	-
Live Here Love Here	-	2,930	(2,930)	-
	<u>84,839</u>	<u>102,707</u>	<u>(94,949)</u>	<u>92,597</u>

GROW-NI

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

13 Related party transactions

There were no disclosable related party transactions during the year.

