

GROW COOK LEARN
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



GROW COOK LEARN
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Charles Edwards, Chair Chris Barker (resigned 30 March 2024) Isabelle Carter (appointed 10 November 2023) Peter Carty Angela English (resigned 30 March 2024) Helen Fairweather (appointed 31 August 2023) Laura Perratt (appointed 27 July 2023) Philip Sams David Warren
Company registered number	08755152
Charity registered number	1158795
Registered office	Shropshire Hills Discovery Centre School Road Craven Arms Shropshire SY7 9RS
Centre Manager	Grant Wilson
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

GROW COOK LEARN
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CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

The chair presents his statement for the year.

In April 2014, our Grow Cook Learn charity took over running the Shropshire Hills Discovery Centre from Shropshire Council. This Annual Report covers the year up April 2024 and therefore represents completion of our first 10 years.

My greatest pleasure is simply being able to write that! Many doubted, then and subsequently, whether the Centre would still be here. To be honest, so did we sometimes! It was a huge gamble taking on a heavily loss-making Centre which had lost much of its energy and identity since its founding in 2001.

But not only are we still here, we are thriving. The results of this 2023/24 year are now the sixth in a row where we have been able to cover our core operating costs without one penny of taxpayers' - or anyone else's - money (apart from the same government support that all enterprises received when lockdown forced them to suspend operations). We know it took us four years to get to that point and that we wouldn't be here but for Connexus Housing Association's support as we moved the Centre from loss-making to break-even, and we will always be grateful for that financial support.

This hard-earned financial sustainability has enabled us to deliver on the main reason why we took that gamble back in 2014: to run a venue enabling people to rediscover and reconnect to the outdoors, something which is so integral to the human condition. Our 30 acres of river meadows are vibrant with nature and more and more people are enjoying them and learning from them.

As Grant Wilson, our Manager, explains in his section of this Annual Report, the Meadows are just one aspect of a very busy and successful 2023/24, the first year with our long-term tenure secured. Our popular café, Events programme and educational activities have remained central to our operations. In addition, our retail, Membership growth, fund-raising, Exhibition, volunteering, room hire and gallery activities have all contributed importantly to this successful year.

I particularly urge you to look at our appended new 2024-2028 5 year plan which the Trustees put together with Grant at the end of 2023/24. It sets out how the quality of the visitor experience will be central to all we do, and how improvements to the café, to the story we tell visitors and to our exhibition will deliver this. I am delighted with how much progress we have already made on this 5 year plan, including one of its objectives, to strengthen our Trustee body. The 2023/24 AGM in November 2024 will see a significant injection of new energy, expertise and commitment to our Board membership. They will take our educational charity through to its next phase of development, enabling me to step down after 10 years on the Board, and return to being an ordinary Member.

Looking back over the original plan which I helped put together in 2014, much of what we hoped for has been achieved, particularly in connecting people to the outdoor world. However there are two parts of the reason why we took on the Centre in the first place where we have yet to really make the impact we hoped.

One is to be at the heart of the food story of the Shropshire Hills. Agriculture, soil health, healthy eating and food tourism have been (and are and will be) fundamental to the Shropshire Hills, and the Discovery Centre needs to play a central role in relation to the area's food story. I am delighted that at last Our Soil's Got Soul project is getting off (on!) the ground in 2024/25, and that further food-themed development is in the pipeline.

Secondly, our very name - the Shropshire Hills Discovery Centre - emphasises our role as the place for the public to discover the designated Shropshire Hills National Landscape (formerly Area of Outstanding Natural Beauty). I am confident the Trustees and Grant will strengthen relationships with the Shropshire Hills National Landscape Partnership and other bodies to make this happen to a greater extent in the future.

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CHAIR'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

There are so many people to thank for their contributions to the work of the Centre over these last ten years. We wouldn't be here without our first Managers, and especially our current Manager Grant, whose vision, drive, style and ability to combine commercial and charitable objectives, have been exceptional.

Past and present Trustees, staff, volunteers, members, fund-raisers, friends in partner organisations, have also all been vital in getting us to where we are today. I thank you all very much.

Charles Edwards

Prof Charles Edwards (rtd), Chair of Grow Cook Learn Ltd

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Articles of Association define the Objects of Grow Cook Learn as the promotion for the public benefit of urban or rural regeneration in the Area of Benefit by all or any of the following means:

- the protection or conservation of the environment;
- the advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience;
- the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
- the maintenance, improvement or provision of public amenities;
- the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities; and
- such other means as may from time to time be determined subject to the prior written consent of the Charity Commission for England and Wales.

These general objectives have been further refined since our formation into the specific overarching mission:

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

b. Main activities undertaken to further the Charitable Company's purposes for the public benefit

Pursuing its Objects and mission, the main activity of Grow Cook Learn continued to be the operation of the iconic Shropshire Hills Discovery Centre in Craven Arms as an education and training centre for food related skills, as a visitor attraction linking food, landscape, wildlife and history in the Shropshire Hills and as a leisure resource for visitors and local residents.

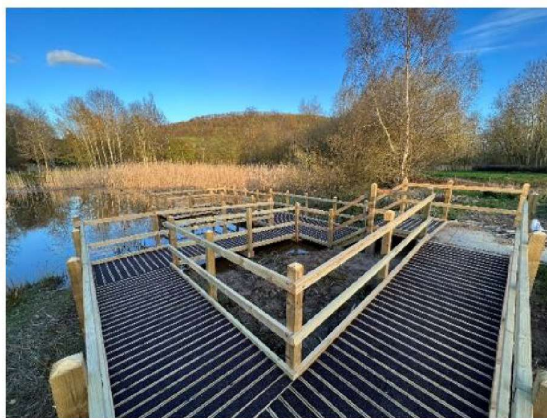
Specifically, the main activities of Grow Cook Learn in 2023/24 were:

1. **Running the café**
2. **Running the shop**
3. **Maintaining the Exhibition**
4. **Providing school visits when possible**
5. **Running a very limited programme of Events**
6. **Recruiting and keeping Members.**
7. **Maintaining and improving the meadows**

Achievements and performance

a. Manager's Report

Introduction



This year began in a new era of Grow Cook Learn's life- as Freeholders of the Centre and long-term Leaseholders of the Onny Meadows, providing the charity with a sense of security and optimism. Buoyed by another year in which our operating costs were covered by our trading income, this period marked the shift from "survival" to "development" and our new long-term tenure of the site provided the opportunity to unlock the Centre's potential via access to development grant funding.

Work began immediately and it's pleasing that the year ended with our Squelch wetlands open to the public, our café refurbishment complete, a new accessible viewing platform at the dragonfly hotspot and Electric Vehicle chargers installed in the car park. These projects were made possible by grant funding, to which there would not formerly have been access. It is important to note we also received an extremely generous donation from one of our Members, who wishes to remain anonymous, of £10K, which will be used to create a serving hatch and a new servery, complementing our newly refurbished café.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Our Board and Management team remain stable and committed to taking Grow Cook Learn to the next level and a new 5-year plan (see appendix 1) was drawn up. The plan explores our strengths, weaknesses, opportunities and threats and lays out a vision until 2028, with visitor experience, storytelling and engagement at the heart of the offer.

Finance.



Our first year as freeholders was completed with yet another small trading surplus, which means the Centre has now operated for six years without the need for external subsidy, funding its entire operation with its trading income. Our balance sheet and free reserves are both positive and growing.

The Development Account, containing money ring-fenced for specific development work and into which our Membership fees go, currently contains over £37K, and reserves continue to build. Although caution remains our key policy, there was sufficient confidence in our trading performance to allow some funds to be diverted from what would otherwise have been a much larger surplus to pay for improvements to the building and our refurbished café now provides a much more convivial and welcoming space for our visitors.

Some detail:

We achieved total sales (net of VAT) of £636,786 broken down as follows

Café	£392,801
Retail	£137,434
Exhibition	£20,651
Miscellaneous	£26,747
Education	£20,479
Gallery	£7,398
Events	£31,276

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Throughout our history, the café has been the largest income stream for the charity, but in recent years, the shop and our thriving events programme have begun to generate significant net returns, contributing significantly to our bottom-line figure.

As we look towards development, the building of free reserves through successful trading will be vital part of our fundraising strategy, but it needs to be recognised that trading income will not on its own, allow our development plans to be completed and external funding through grants, legacies, partnerships, donations and community fundraising will remain an area of focus.

Membership



Our Membership scheme grew from 400 to 440 members over this period, and there was a sense that Members felt more engaged with Grow Cook Learn, as witnessed by the record turnout at the 2023 AGM. Our Members are encouraged to take an active role in Centre life and it's encouraging to see our Members joining in with volunteering programmes and helping with fundraising.

At our Board meeting in January, a review of the Membership scheme was carried out and the trustees noted that Membership encouraged regular visits, stimulating spend in the café and retail and engendered a sense of community. It was felt, therefore, that the discounts and fees for the coming year should remain unchanged and that growing our Membership should remain an important part of our strategy.

The charity is extremely grateful for the support of its Members, whose combined spend during this period was over £120K, nearly 20% of our total income.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Education.



Education is the beating heart of our operation and continues to delight our young audience.

The education offer has three components: The main educational offer linked to KS1 and 2 of the National Curriculum, our family activities in the school holidays and the Holiday Activities and Food (HAF) programme, aimed at providing an education, nutrition and exercise during the school holidays, primarily to those children who are eligible for free school meals.

Family activities



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Throughout the school holidays, we put on a family activity aimed at three- to eleven-year-olds. Across the half-terms, Easter, summer and Christmas holidays, we offered over 40 sessions including pond dipping, eavesdropping on plants, discover the iron-age, fire and food, and magic in science. Uptake on these sessions continued to be very strong throughout the year.

Holiday Activities and Food (HAF) programme



We continued to develop our HAF programme this year, offering a total of 28 sessions through the Easter, summer and Christmas holidays, funded through a Shropshire Council grant which covered salaries, food and materials. The programme is aimed at those children eligible for free school meals and ensures those taking part receive a nutritious meal, some educational activity and the chance to exercise and socialise. We provided activities for over 200 free school meal children this year.

Curriculum based activities

Year 3 & 4 classes remained the most popular to bring out on school trips (62%) Though we get from nursery through to some KS3 groups.

In KS1 (5-7 years) the natural sciences just pipped history (38% and 31% respectively) with plants and pond dipping getting slightly more schools than Mary Anning or the Ice Age, as the most popular topics, though they also came for cooking and paper making, among workshops. For KS2 (ages 7 – 11) history topics are the most in demand (68%), from Stone Age, Iron-Age and Anglo-Saxons, through to the Vikings, though they also investigated rivers, explored owl pellets, did orienteering and looked at the history of Shropshire's geology.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

The vast majority of the schools were completely satisfied with their visit, leading to comments such as:

Just to say a huge thank you for the visit last Wednesday. It was really well organised, and the children thoroughly enjoyed it.

Thank you so much for a wonderful day. The children learnt so much and it was good to see how it built on their current knowledge of the Stone Age. Excellent mix of activities and good to see everyone getting involved and being enthusiastic.

Many thanks and hope to see you again.

Wonderful, thank you. We came because our head had been and highly recommended you.

Thank you so much for such a fantastic day. Everyone really enjoyed themselves and all the activities were pitched perfectly for our children. We really appreciate the hard work you all put in to make the day run so smoothly.

Volunteering.



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)



Volunteering remains a key part of our offer and Grow Cook Learn is extremely grateful to the army of volunteers who offer their support in so many ways.

It is hoped that volunteering is seen as mutually beneficial, and much effort is made to provide support, personal development and training to those volunteers who require it.

The following are the areas where our volunteers have been most active:

- Trustees. Our Board of trustees are often taken for granted, but it is important they are recognised as a key part of our volunteer team. Our trustees have provided around 200 hours of free advice, support, expertise and energy to Grow Cook Learn during this period, for which we are very grateful.
- Retail support. Our retail operation is complex and time-consuming, requiring a lot of skilled input from volunteers who assist the Retail Manager in ensuring our shop, gallery and commission work is administered and managed effectively
- Finance. As a registered charity, it's important our finance systems are thorough and transparent and volunteer support allows our Finance Manager to ensure this work is carried out to the required standard.
- Meadows and Grounds. The Onny Meadows Group (OMG) remains integral to our meadows management, carrying out around 900 hours of work each year and supporting the Ranger in delivering the Management plan for the Onny Meadows.

Grow Cook Learn is actively seeking to expand its volunteer programme and Members are encouraged to consider joining one of our groups.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Onny Meadows.



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)



Under the stewardship of the Meadows Ranger, we successfully delivered our Meadows Management Plan objectives over the course of the year which we showcased at our Hay Meadow Festival in the summer of 2023.

We continued to work with the Craven Arms Community Garden Association (CACGA) to provide over 60 community garden plots which are used by local people to grow vegetables. CACGA manages the gardens, this year introducing a “Young Gardeners” project aimed at teaching young people where their food comes from and how to grow and care for vegetables. We are delighted to see the launch of this scheme and support CACGA to develop the gardens.

The management plan stipulates that we encourage public access to and awareness of a range of habitats which are managed for wildlife. These include the following:

Flower-Rich grassland. The meadows are managed through a single annual hay cut in late July, with the cuttings being baled and removed from the site. This reduces the fertility of the grassland year on year, encouraging a more diverse range of plant species. Yellow rattle is sown in certain areas to weaken grasses and create a suitable habitat for meadow plants. Meadow Saxifrage (*Saxifraga granulata*) is a rare meadow plant now well established on the site.

Ponds. We now have four ponds and a scrape, managed primarily by clearing vegetation from the margins to provide better habitat for dragonflies and amphibians. There is an aspiration to attract Great Crested Newt, and the ponds are tested annually for the presence of this rare species although it is not currently present.

Heritage Orchard. The orchard trees are pruned and mulched annually and the vegetation around the base of the trees is cleared to prevent fungal diseases. The trees are healthy and provide a reliable crop of apples, pears, quince, damsons and medlars which are used in the café and picked by local people for home cooking.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Woodland. Our wooded areas are entering the fourth year of an 8-year cycle of coppicing. This ancient method of managing woodlands is the best way of creating niche habitats and our woodlands are home to many species on mammals, including hedgehog, weasel, rabbit and short-tailed vole.

Withy Beds. Following their restoration in 2020, the withies continue to be managed through an annual harvest of the young willow "whips" which are used in basket and hurdle weaving.

Hedgerows. Our network of hedges now extends to over 2km, requiring cyclical cutting and periodic laying to ensure they remain in good shape. The older hedges provide dense cover for mammals, excellent nesting sites and food for birds including dunnocks and blackbirds and a refuge for invertebrates.

Overall, we are happy with the improvements which continue to be made in this area, but there are concerns around the spread of Ash Dieback and the amount of reed growth in the dragonfly ponds. Our limited resources mean that all the required work may not always be completed at the correct time, so work needs to be prioritised carefully. Longer term, there is an aspiration to increase the amount of labour in the meadows.

Events.



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)



The programme has two main aims- to deliver our charitable goal of connecting people to the food, history and landscape of the Shropshire Hills; and to generate income for the charity. Under the management of the Marketing and Business Development manager, our events programme remains a very successful part of our operation, growing again to generate over £31K of income.

The year was dominated by our two big fundraising events- the SW80K walking festival and our now famous Bonfire and Fireworks display. We also hosted, for the second time, the bi-annual Hay Meadow Festival in conjunction with Natural England and the National Trust.

On top of this, we ran myriad smaller events and courses including bird, butterfly, dragonfly and bee workshops, a series of summer car boot sales, Apple Day, lamb suppers, Frost Fair, Breakfast with Santa, Wild About wings, Jubilee Stories, a pruning course, and four wild garlic pesto workshops!

Our events continue to generate much interest and are an increasingly important part of our offer.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Summary.



Our first year as freeholders of the Centre has been completed. We invested in our estate through the café refurbishment and the upgrading of the heating system and still managed to increase our cash reserves. Our visitor numbers grew incrementally from pre-covid levels, and we rode out the cost-of-living crisis.

There is every reason to feel proud of what has been achieved and I would like to thank the trustees, staff and volunteers for all they contribute to Grow Cook Learn and the Discovery Centre.

With the continued support of the Members and trustees, there is a growing confidence and commitment to realise our vision for the Centre.

Work to effect these changes is ongoing and we look forward to taking you with us on the journey.

Grant Wilson November 2024

Financial review

a. Going concern

The charity's balance sheet on March 31st, 2024, shows Total Net assets of £178,830. Because of this, and another year when our operational income continued to cover our operational costs, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The free reserves figure is the unrestricted funds less any unrestricted fixed assets, and represents the funds available for use by the Charity. The free reserves at year end were at £43,091 (2023: £56,816). This would cover less than one month of expenditure. In the long term the Charity aims to build reserves to meet three months running costs.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

Grow Cook Learn is constituted under its Articles of Association, dated 30 October 2013 and is a registered charity, number 1158795. It is registered as incorporated in England and Wales..

b. Methods of appointment or election of Trustees

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Prospective Trustees are made aware of the aims and activities of the Charity before their appointment.

Where specific duties are required of the Trustees, the Charity looks to appoint people with the appropriate skills and experience.

c. Policies adopted for the induction and training of Trustees

Specific roles and areas of engagement are agreed for each trustee

d. Organisational structure and decision making policies

The Directors practice their due diligence by seeking assurances from fellow Directors, Managers and staff that the organisation is being operated effectively, at Board Meetings and through various sub groups. Records are kept of these meetings and of decisions made.

e. Financial risk management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular, those related to the operations and finances of the charitable company and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The Trustees have drawn up a new 5-year plan for the charity for 2023 to 2028, which incorporates an updated Risk Register. This can be found in the appendix to the accounts.

Plans for future periods

The charity will press ahead with raising capital funds for the Outstanding Natural project whilst maintaining our operational effectiveness.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Prof. C P Edwards
(Chair of Trustees)

Date:

22/10/24

GROW COOK LEARN
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Grow Cook Learn ('the Charitable Company')

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charitable Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's statement

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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:

1. accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 28/10/2024

T Lunt

BA FCCA MTPI

WR Partners
Chartered Accountants
Belmont House
Shrwsbury Business Park
Shrewsbury
SY2 6LG

GROW COOK LEARN
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	53,794	33,334	87,128	100,460
Charitable activities	4	-	636,786	636,786	557,265
Other income	5	-	-	-	250,000
Total income		53,794	670,120	723,914	907,725
Expenditure on:					
Charitable activities	6	42,004	659,001	701,005	596,827
Total expenditure		42,004	659,001	701,005	596,827
Net movement in funds		11,790	11,119	22,909	310,898
Reconciliation of funds:					
Total funds brought forward		84,997	70,924	155,921	(154,977)
Net movement in funds		11,790	11,119	22,909	310,898
Total funds carried forward		96,787	82,043	178,830	155,921

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

The notes on pages 25 to 41 form part of these financial statements.

GROW COOK LEARN
(A company limited by guarantee)
REGISTERED NUMBER: 08755152

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	88,952	74,108
		<u>88,952</u>	<u>74,108</u>
Current assets			
Stocks	12	49,819	36,172
Debtors	13	13,744	20,232
Cash at bank and in hand		100,853	102,088
		<u>164,416</u>	<u>158,492</u>
Creditors: amounts falling due within one year	14	(74,538)	(76,679)
		<u>89,878</u>	<u>81,813</u>
Net current assets		89,878	81,813
Total assets less current liabilities		178,830	155,921
Total net assets		178,830	155,921

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REGISTERED NUMBER: 08755152

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Charity funds			
Restricted funds	15	96,787	84,997
Unrestricted funds	15	82,043	70,924
Total funds		178,830	155,921

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Prof. C P Edwards
(Chair of Trustees)

Date:

22/10/24

The notes on pages 25 to 41 form part of these financial statements.

GROW COOK LEARN
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	26,248	88,398
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(27,483)	(70,286)
	<hr/>	<hr/>
Net cash used in investing activities	(27,483)	(70,286)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(1,235)	18,112
Cash and cash equivalents at the beginning of the year	102,088	83,976
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	100,853	102,088
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 25 to 41 form part of these financial statements

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Grow, Cook Learn is a charitable company, limited by guarantee and incorporated in England and Wales. The members of the charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Grow Cook Learn meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants are recognised on entitlement to the income.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25%
Office equipment	-	25%

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.6 Revaluation of tangible fixed assets

The freehold property is carried at fair value to the charity at the date of revaluation. Revaluations are undertaken with sufficient regularity to ensure the carrying amount does not differ materially from that which would be determined using fair value at the reporting date.

Fair values are determined from market based evidence normally undertaken by professional qualified valuers.

Revaluation gains and losses are recognised in other comprehensive income unless losses exceed the previously recognised gains or reflect a clear consumption of economic benefits, in which case the excess losses are recognised in profit or loss.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.13 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	1,250	21,131	22,381	74,197
Legacies	-	10,000	10,000	-
Grants	34,251	-	34,251	24,531
Government grants	18,293	1,356	19,649	1,356
Similar incoming resources	-	847	847	376
	<u>53,794</u>	<u>33,334</u>	<u>87,128</u>	<u>100,460</u>
<i>Total 2023</i>	<u><u>85,531</u></u>	<u><u>14,929</u></u>	<u><u>100,460</u></u>	

Government grant income during the year comprised of £1,356 Higher Level Stewardship Agreement, £3,835 from Craven Arms Town Council and £13,894 from Shropshire County Council.

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Cafe	392,801	392,801	338,533
Retail	137,434	137,434	120,643
Exhibition	20,651	20,651	19,913
Other	10,796	10,796	7,404
Education	20,479	20,479	22,077
Gallery	7,398	7,398	5,242
Room Hire	15,951	15,951	12,047
Events	31,276	31,276	31,406
	<u>636,786</u>	<u>636,786</u>	<u>557,265</u>
<i>Total 2023</i>	<u><u>557,265</u></u>	<u><u>557,265</u></u>	

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Cancellation of loan held in previous years	-	-	250,000
<i>Total 2023</i>	<u>250,000</u>	<u>250,000</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Direct and Support costs	42,004	659,001	701,005	596,827
<i>Total 2023</i>	<u>27,403</u>	<u>569,424</u>	<u>596,827</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activity	576,015	124,990	701,005	596,827
<i>Total 2023</i>	<u>481,100</u>	<u>115,727</u>	<u>596,827</u>	

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activity 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	311,043	311,043	273,707
Discovery activities	324	324	218
Marketing and exhibits	38,581	38,581	37,125
Gallery costs	4,235	4,235	4,010
School visits	399	399	459
Repairs, renewals, maintenance of outdoors	40,191	40,191	12,346
Food and drink	90,974	90,974	81,473
Exhibition costs	293	293	37
Books and maps	29,069	29,069	25,689
Other retail	60,906	60,906	46,036
	<u>576,015</u>	<u>576,015</u>	<u>481,100</u>
<i>Total 2023</i>	<u>481,100</u>	<u>481,100</u>	

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activity 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	12,639	12,639	5,769
Staff training	854	854	1,593
Bank charges	8,469	8,469	7,766
Sundry expenses	837	837	569
Other employee costs	1,560	1,560	525
Cafe equipment rental	2,367	2,367	2,830
Rates	3,026	3,026	2,362
Heat and light	28,967	28,967	19,244
Cleaning and laundry	10,829	10,829	8,284
Printing, postage & stationery	3,553	3,553	3,086
Telephone and broadband	2,780	2,780	1,885
Legal and professional fees	3,442	3,442	4,270
Property maintenance	19,049	19,049	33,930
Insurance	3,278	3,278	2,601
HR, payroll & IT services	20,925	20,925	18,613
Governance costs	2,415	2,415	2,400
	<u>124,990</u>	<u>124,990</u>	<u>115,727</u>
<i>Total 2023</i>	<u>115,727</u>	<u>115,727</u>	

8. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts	<u>2,415</u>	<u>2,300</u>

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	293,828	<i>259,486</i>
Social security costs	10,829	<i>8,313</i>
Contribution to defined contribution pension schemes	6,386	<i>5,908</i>
	311,043	<i>273,707</i>

The average number of persons employed by the Charitable Company during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Employees	25	<i>23</i>

No employee received remuneration amounting to more than £60,000 in either year.

Total benefits paid to key management personnel were £42,753, (2023: £39,799) including gross wages, employer NI and pension contributions.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 April 2023	60,000	31,116	7,264	98,380
Additions	-	25,733	1,750	27,483
At 31 March 2024	<u>60,000</u>	<u>56,849</u>	<u>9,014</u>	<u>125,863</u>
Depreciation				
At 1 April 2023	-	17,533	6,739	24,272
Charge for the year	-	11,939	700	12,639
At 31 March 2024	<u>-</u>	<u>29,472</u>	<u>7,439</u>	<u>36,911</u>
Net book value				
At 31 March 2024	<u>60,000</u>	<u>27,377</u>	<u>1,575</u>	<u>88,952</u>
At 31 March 2023	<u>60,000</u>	<u>13,583</u>	<u>525</u>	<u>74,108</u>

The freehold property is held at its fair value to the Charity. The property is valued at £370,000 but there is a charge against it for £250,000 and when sold the charity will also repay 50% of any additional proceeds. The unencumbered fair value to the Charity at current value is therefore £60,000.

12. Stocks

	2024 £	2023 £
Stock and consumables	<u>49,819</u>	<u>36,172</u>

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	6,637	16,090
Prepayments and accrued income	7,107	4,142
	13,744	20,232

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	29,643	26,583
Other taxation and social security	19,860	21,978
Accruals and deferred income	25,035	28,118
	74,538	76,679
	22,630	15,659
Resources deferred during the year	19,754	22,630
Amounts released from previous periods	(22,630)	(15,659)
	19,754	22,630

Deferred income relates to income received that is in relation to events being held the following year.

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
New servery	-	-	-	10,000	10,000
General funds					
General Funds	70,924	670,120	(659,001)	(10,000)	72,043
Total Unrestricted funds	70,924	670,120	(659,001)	-	82,043
Restricted funds					
Girls Group Income 16/17 project	4,293	1,235	(122)	-	5,406
Town Council grant	1,082	-	-	-	1,082
Caffyn Trust	3,676	-	(805)	-	2,871
Bonfire night	-	1,250	(1,250)	-	-
Youth Volunteer Programme	4,742	-	-	-	4,742
Green Team Project	809	-	-	-	809
HAF Program	6,247	1,155	(1,155)	-	6,247
Pond development	1,140	-	(1,140)	-	-
Community Cooking	795	-	-	-	795
Pond platform	-	13,303	(10,669)	-	2,634
National Lottery Community Fund	2,213	-	-	-	2,213
Wetland Scrap Project - Squelch	-	26,851	(26,851)	-	-
Soil's got Soul Project	-	10,000	(12)	-	9,988
Property fund	60,000	-	-	-	60,000
	84,997	53,794	(42,004)	-	96,787
Total of funds	155,921	723,914	(701,005)	-	178,830

GROW COOK LEARN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds (continued)

Designated Funds relate to a donation received that has been set aside for work on a new servery which is likely to take place next year.

Restricted funds are made up of the following:

- **LJC Girls Group** - a fortnightly activity club
- **Town Council fund** - money for the maintenance of the community garden.
- **Caffyn Trust** - for leaflet printing
- **Bonfire Night funds** - sponsorship money raised for the individual events
- **Youth Volunteer Programme, 'Green Team Project' and 'HAF Program'** - ongoing youth activities
- **Pond Development Grant** - for seasonal Pond clearance
- **Community Cooking** - funded courses for users of the local food bank
- **Pond Platform** - DEFRA funds called Access for All which encourages accessibility in the countryside.

- **National Lottery community fund** - towards refurbishment of the classroom
- **Wetland Scrape Project - Squelch** - funds provided by the Severn Trent Community Fund for the creation of a 400 square metre scrape, a bird hide, interpretation and accessible paths
- **Soils got Soul Project** - This project looks at regenerative horticulture, using soil as a carbon-sink and producing food in a way that enhances rather than damages the environment.
- **Property fund** - the fixed asset gifted to the Charity

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
General Funds	(181,846)	822,194	(569,424)	70,924
Restricted funds				
Girls Group Income 16/17 project	4,502	-	(209)	4,293
Town Council grant	1,082	-	-	1,082
Caffyn Trust	3,676	-	-	3,676
80K Walk	3,026	3,500	(6,526)	-
Bonfire night	1,618	1,000	(2,618)	-
Youth Volunteer Programme	4,742	-	-	4,742
Green Team Project	1,473	-	(664)	809
HAF Program	1,819	6,484	(2,056)	6,247
Pond development	4,100	-	(2,960)	1,140
Community Cooking	831	-	(36)	795
Pond platform	-	6,147	(6,147)	-
Next Generation Fair	-	400	(400)	-
National Lottery Community Fund	-	8,000	(5,787)	2,213
Property fund	-	60,000	-	60,000
	<u>26,869</u>	<u>85,531</u>	<u>(27,403)</u>	<u>84,997</u>
Total of funds	<u><u>(154,977)</u></u>	<u><u>907,725</u></u>	<u><u>(596,827)</u></u>	<u><u>155,921</u></u>

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	60,000	28,952	88,952
Current assets	36,787	127,629	164,416
Creditors due within one year	-	(74,538)	(74,538)
Total	<u>96,787</u>	<u>82,043</u>	<u>178,830</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	60,000	14,108	74,108
Current assets	24,997	133,495	158,492
Creditors due within one year	-	(76,679)	(76,679)
Total	<u>84,997</u>	<u>70,924</u>	<u>155,921</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	<u>22,909</u>	<u>310,898</u>
Adjustments for:		
Depreciation charges	12,639	5,769
Increase in stocks	(13,647)	(6,755)
Decrease/(increase) in debtors	6,488	(8,303)
Decrease in creditors	(2,141)	(213,211)
Net cash provided by operating activities	<u>26,248</u>	<u>88,398</u>

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	100,853	102,088
Total cash and cash equivalents	100,853	102,088

19. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	102,088	(1,235)	100,853
	102,088	(1,235)	100,853

20. Contingent liabilities

There is a legal charge over the freehold property held. If the property is sold the charity would have to repay £250,000 plus 50% of the sale proceeds above £250,000. The property is currently included in fixed assets at its fair value, being the unencumbered value of £60,000. The current market value is £370,000.

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £6,386 (2023 £5,908). Contributions totalling £nil (2023 £nil) were payable to the fund at the balance sheet date.

GROW COOK LEARN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

22. Operating lease commitments

At 31 March 2024 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	950	950
Later than 1 year and not later than 5 years	1,717	2,667
	<u>2,667</u>	<u>3,617</u>

23. Related party transactions

The Charitable Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Company at 31 March 2024.

Grow Cook Learn

The charity which runs the Shropshire Hills Discovery Centre

5-Year Plan 2024-2028



Contents

- 1. Summary.**
- 2. Context- 2014-2023.**
- 3. Analysis of current strengths, weaknesses, opportunities and threats.**
- 4. Overarching strategy - to develop and improve the visitor experience.**
- 5. Objective 1. Improving the café.**
- 6. Objective 2. Engaging with visitors.**
- 7. Objective 3. Growing our offer.**
- 8. Financial performance.**
- 9. Marketing.**
- 10. Education strategy.**
- 11. Human Resources.**
- 12. Governance.**
- 13. Risks.**

The purpose of this plan is to provide members, staff and other stakeholders of the charity with a picture of where the charity is heading over the five calendar years to the end of 2028. It is a 'direction of travel' document rather than a business plan – each year the charity produce a business plan, to tie in with our financial year, containing measurable budgetary and other performance objectives in line with this five-year plan. The intention is for the Trustees to include in each Annual Report over the five years, a report on progress and plans regarding the objectives set out in this plan.

1. Summary.



It is nearly ten years since the educational charity Grow Cook Learn took over, from Shropshire Council, running the Shropshire Hills Discovery Centre. The Centre had been both a visitor destination and a provider of community services but it had unsustainably costed the Council hundreds of thousands of pounds p.a. to support it. We have now progressed the Centre from a venue which could only survive with substantial ongoing external financial subsidy to be a venue which consistently covers its own operating costs.

It has done this partly by learning how to survive financially with careful cost control, and partly by improving the Centre's appeal to visitors and the local community through developing a broad range of services, activities and events around the theme of connectedness with the outdoor world. For instance, over our nine financial years, income growth in our café and retail operations has been over three times the rate of inflation. And a strong new programme of annual events, principal amongst them the annual Shropshire Way 80K walking festival and the community bonfire, has been a significant new source of income.

We believe what are doing is important:

- We reach, appeal to, educate and provide services to large sections of the community who do not engage much with other organisations with a focus on outdoor and environmental issues.
- We are the only year-round visitor centre in the Shropshire Hills National Landscape area which provides information about and promotes understanding of and tourism within the Shropshire Hills as a whole.

Our challenge, which drives this plan, is to take the next step from merely covering costs to generating sufficient income to develop the Centre's offering; such that it becomes a regionally respected and known venue communicating a powerful, dynamic and inspiring story to all our visitors; stories about the landscape, wildlife, food and history – and the many challenges facing them - of the Shropshire Hills National Landscape. The quality of the visitor experience will therefore be central to our next five years.

2. Context.



Grow Cook Learn's core mission remains unchanged. We continue to be an educational visitor destination, connecting people to the rich natural world around them: its food, history, wildlife and landscape. We strive to be the beating heart of our local community and aim to engender a sense of pride in our operation amongst the people of and around Craven Arms.

Following Shropshire Council's disposal of the site, Grow Cook Learn took over the Centre on April 1st, 2014. Until April 2023, we operated the Centre under the terms of a lease from Connexus Housing Group (formerly South Shropshire Housing Association), which had provided us with financial support (grants and loans) until we were in the position to cover our own costs. However in April 2023 we acquired the freehold of the building and a 99-year full operating lease on the meadows from Craven Arms Town Council. This is significant for two reasons:

1. Long-term tenure makes it easier to attract development funding for the site as a whole.
2. Our balance sheet is positive

Grow Cook Learn runs a café, shop, Shropshire Hills Through Time exhibition and the meeting and gallery spaces within the Discovery Centre. This activity not only forms part of our core mission, it also enables four other important activities:

First, we provide an education programme to around 4,000 school children each year, with activities aimed to support Key Stage 1 and 2 learners. This is supplemented by an out of school programme including less formal holiday activities and a council funded HAF (Holiday Activities & Food) club running over the Easter and summer holidays. Our educational provision is essentially cost neutral, the income generated approximately covering the costs of providing the service, but is at the heart of our *raison d'être*.

Second, we manage the 12 hectares of Onny Meadows for the benefit of people and wildlife, providing free access via a network of paths to ponds, river, coppice woodland and traditional hay meadow.

Third, we provide numerous volunteering opportunities, including via social prescribing, giving people the chance to grow their confidence, make new friends and learn new skills.

Fourth, we offer a range of courses to children and adults, specifically tailored around food, history, wildlife and landscape.



3. Strengths, Weaknesses, Opportunities and Threats.



Strengths

- We have an 'Outstanding Natural' development plan advancing our mission, a plan which envisages a new wetland scrape (Squelch), a more wildlife themed café, an educational horticultural project focused on the importance of soil (Our Soil's Got Soul) and a major new visitor attraction (a replica Iron Age cookhouse is currently being explored).
- Our staff, management and trustees are committed to the charity's goals, and we currently enjoy high morale and a low turnover of staff.
- Our business model ensures positive cashflow and an adequate bank balance.
- Our Onny Meadows are an improved amenity, integrated to our visitor offer.
- Our volunteering programmes are well attended and provide support and purpose to over 50 local people.
- Our Mammoth continues to be a strong attraction, integral to our brand.
- We are uniquely positioned to engage with hard-to-reach groups often overlooked by other outdoor organisations.
- We have a strong Membership of over 450 people.
- There is a range of skills and energy amongst the trustees with the ability to develop, support and challenge the direction of travel for Grow Cook Learn.

Weaknesses

- Poor decorative condition of the Centre, internally and externally.
- Lack of capital and access to funding to address the above.
- The café in particular is not optimising visitor spend due to the poor layout and tired fixtures and fittings.
- Dog poo and occasional low-level antisocial behaviour blighting the Centre and grounds.
- Lack of useful visitor data on who our visitors are, where they come from and what they would like to see.

Opportunities

- To involve our Members more as a source of expertise, contacts, volunteer time, fundraising & donations.
- To extend the scope of our exhibition space, in particular the rotunda, to reflect better the charity's mission and themes.
- To reconfigure the Centre's layout to improve the visitor journey.
- To engage better with other organisations who share our aims and objectives, e.g. the Shropshire Hills National Landscape, National Trust, Acton Scott, English Heritage.
- To learn from other destinations about how to improve visitor communication/engagement.
- To exploit online and social media methods to expand our visitor demographics.

Threats

- Loss of key personnel
- Lack of parking
- Major criminal incident or building or equipment failure.
- Food poisoning or a health and safety incident causing reputational damage.
- Economic crisis causing fewer visits and less spend.
- A breakdown in relations with community stakeholders
- The loss of the Mammoth (it is currently only on loan from Shropshire Council and could, in theory, be recalled at any time)



4. Overarching Strategy: to develop & improve the visitor experience.



We will:

- Tell better stories of who we are, what we do and what there is to see and do here.
- Use visitor feedback to continually improve the visitor experience.
- Give substance to our green credentials (e.g. solar power generation, ground source heating, reducing CO2 emissions)
- Expand what the Centre offers such that we become a “must see” attraction.
- Make connections between different aspects of people’s visit clearer, more complementary and coherent (e.g. linking Shropshire Hills’ carbon footprint through the ages to GCL’s own carbon footprint strategy)
- Make the visitor experience more dynamic, engaging and two-way (such that visitors ‘do things’ and their stories are caught and incorporated)
- Without preaching, let nature, environment and outdoor issues become self-evident in the visitor experience.
- Maintain a ‘pick and mix’ freedom of visitors to do/wander as they wish across the whole Discovery Centre offering (even if just having a cup of tea & using the toilets)
- Ensure visitor experience impact is a metric in all our staff appraisals.



5. Objective 1. To improve the café to meet the needs of all our visitors.



As opportunities and funds allow over the five years, we will:

- Open a secondary food outlet, either a serving hatch in the building or a “Food Truck” adjacent to the building.
- Upgrade café fixtures, fittings and furniture.
- Improve the ambience and décor, consistent with our mission.
- Serve effectively those visitors wanting a full meal; those walkers, cyclists and dog walkers looking for a takeaway offer and those wanting refreshment only.
- Increase seating capacity and flexibility so we can accommodate larger groups.
- Allocate a dedicated area for dogs and muddy boots.
- Develop our menu to highlight more local, seasonal and “story” items (e.g. whinberries, wild garlic, apples etc.)
- Develop metrics which enable us to measure and improve performance (not just turnover & margin, but customer feedback on their whole experience).

6. Objective 2. To deepen visitor Engagement.



As opportunities and funds allow over the five years, we will:

- Expand, refresh and improve our exhibition to tell more relevant and coherent stories and to attract new user groups.
- Feature stories of local people, becoming the “go to” local history place.
- Improve our interpretation to accommodate all user groups, exploring the use of QR codes, audio trails, and information panels to bring our stories to life.
- Give more emphasis to our wildlife stories.

7. Objective 3. Developing the Centre's offer.



We will...

- Improve our café facility to increase its visitor appeal and financial contribution to help ensure Centre's long-term viability (see Objective 2).
- Have the Squelch wetland project up and running in 2024, evaluating its impact on Grow Cook Learn.
- Have Our Soil's Got Soul growing project up and running in 2024/25.
- Actively seek another mission-consistent visitor attraction (e.g. the Iron Age cookhouse) or event which will significantly enhance our appeal.



8. Financial Performance

To increase allocations for building maintenance and new projects, it is vital that we increase our annual net income year on year. Performance targets will be incorporated into annual budgets but the overall goal is to be generating a net return of 5% of annual net turnover by the end of this five-year period.

9. Marketing.



In addition to our normal social media, in-building, press release & paid-for advertising methods promoting the Centre and its specific events & appeal, we will:

- Visit, engage with and learn from leading edge outdoor educational visitor attractions elsewhere.
- Ensure our interactions with visitors - existing and potential - will be constantly updated and improved, making full use of new technology to ensure communications are effective.
- Undertake more segment-specific marketing (e.g. walkers, railway station arrivers, eaters-out, local residents, families with children, wildlife enthusiasts, etc etc).
- Continue with improvement to A49 roadside messaging (visibility, events, etc).

10. Education Strategy



In addition to continuing our school visit and school holiday activities, we will:

- Expand the reach of these activities to ensure that education generates sufficient income to cover the cost of providing this service.

- Explore new ways of working - outreach and/or remote learning.

11. Human resources



In addition to maintaining our low staff turnover and absence rates, we will:

- Seek to improve communication between trustees, management and all staff on our roles, objectives and progress.
- Develop succession strategies for key personnel and trustees.

12. Governance



It is imperative that across the body of trustees we are equipped with a commitment to and knowledge of both our commercial and charitable objectives, as these are interdependent. We will:

- Expand board membership so that there is succession and balance when existing trustee retire.
- Increase the diversity of trustees: type, perspective, expertise.
- Maintain the dual focus on business and social objectives/performance.

13. Risks

RISK	Likelihood	Impact	Counter-measures
1. Lack of success in securing grant funding for developments to secure the long-term sustainability of the Centre as a viable educational visitor attraction	Medium to High	Severe in the medium to long term	Develop and deploy Plan B sources of potential development funding, including expanding charity's own fund-raising.
2. Pressure on key staff leads to burn-out and resignations.	Medium to High	Severe	Ensure adequate management team cover and support to the Centre Manager; ensure adequate Outstanding Natural project management support is built into funding applications and into GCL budget
3. Major fail of fabric of the building/exorbitant repair	Medium	Severe	Continue (and increase) strategy of budgeting more each year for Repairs & Renewals, capitalising where appropriate to in the accounts
4. Environmental or public health catastrophe	Medium	Severe	Incorporate pre-emptive review of operational risks and risk-minimisation into Manager's formal annual work objectives
5. Visitor numbers drop in catastrophic way, in particular due to wider economic factors	Medium	Severe	Maintain a high quality of marketing staff, marketing activity and adequate quantity of marketing budget
6. The lack of a wide skill base in Trustees	Medium	Medium	Strengthen efforts by Chair and all trustees to seek out potentially suitable Board members
7. Lack of a key resource to manage major projects	Medium	Medium to Severe	[See Counter-measures under 3. above]
8. A breakdown in relations with key stakeholders (e.g. Town Council)	Medium to Low	Medium to Severe	Incorporate pro-active nurturing of Town Council relationships into both the Manager's formal annual work objectives and the Trustees' priorities