

Scottish Charitable Incorporated Organisation (SCIO) number SC051919

GROWING2GETHER

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



(Appointed 18 March 2024)
(Appointed 13 February 2025)

Senior management

Chief Executive
Director of Operations
Director of Fundraising
Director of Finance
Community, Participation &
Policy Manager

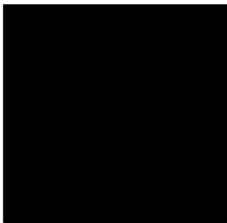
Charity number

SC051919

Company number

SC051919

Registered office



Independent examiner

Rhona Wilson BA, FCCA
Mackenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Bankers

Royal Bank of Scotland plc
11 Argyle Street
Ullapool
Ross-shire
IV26 2UD

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GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their annual report and financial statements for the year ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charitable purposes of the Scottish Charitable Incorporated Organisation (SCIO) ("the Charitable Purposes") are to nurture and support young people to fulfil their potential through tested therapeutic or community-centred models, and contribute to stronger communities, in particular the SCIO aims to:

- Advance education through the delivery of programmes that provide a holistic psychological approach, using mental and emotional learning which focuses on enabling young people to access more of their potential, develop life-skills, self-awareness and personal responsibility and positively engage with society.
- Prevent or relieve poverty through empowering young people through the delivery of training, education, community initiatives, and providing a mechanism to make a difference and address and mitigate disadvantage.
- Advancement of community development through the delivery of programmes which seeks to offer personal development to young people to unlock potential, encourage them to engage in and make a difference in their communities.
- The relief of those in need, by providing programmes for young people that promote the preservation of mental health and encourage good health and well-being.

Growing2gether empowers disengaged young people facing poor mental health, poverty, adverse childhood experiences and with no hope for the future. We want to give all young people an equal chance to overcome poverty, realise their potential and to give back to their communities.

Our Scottish Growing2gether programmes connect young people (aged 13-15) to their community as mentors to nursery/primary children (aged 4-6) in need of extra support and through the opportunity to deliver Youth Social Action community projects, which are youth led. Based on Positive Psychology, our programmes are experiential learning programmes, which support disengaged young people to develop confidence and self belief, providing the life skills to make their aspirations a reality.

Our total reach in this reporting period was 519 children and teenagers:

February 2024 to June 2024

- 17 school Nursery programmes with 114 young people mentoring 114 children in Nursery and primary school.
- 26 young people participated in Youth Social Action projects across Inverness, Alness and Tain, of which 13 are part of both the Young Leaders and Youth Leadership Board.
- 10 young people were given extra small group mentoring sessions.

August 2024 to January 2025

- 14 school Nursery programmes with 102 young people mentoring 102 children in Nursery and primary school.
- 38 young people participated in Youth Social Action projects across Inverness, Alness and Forres (Tain was on pause), of which 13 are Young Leaders and 14 are part of the Youth Leadership Board
- 13 young people were given extra small group mentoring sessions.

Total young people who completed the Nursery Mentoring Programmes in 2024/2025:

- 216 young people mentoring 216 children.

Total young people who completed the Youth Social Action Programmes in 2024/2025:

- 64 young people.

GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

Since 2017, we have reached over 2,750 young people and children with our Growing2gether Nursery Mentoring programme. This year we have expanded beyond Highland into other deprived areas including Dundee, Moray, Aberdeenshire and Aberdeen. Our robust evaluation since 2017 proves our impact on young people facing disadvantage, building their mental health, educational and community engagement and life skills.

"I struggled in class, with no courage to speak up when I needed help. Growing2gether was inspirational. It really helped my confidence. I enjoyed creating strong bonds with the children and making new connections with others"

Susan 14, excluded/suffering from depression (all names changed for confidentiality).

We have also deepened our programmes to give young people a long term development pathway (Growing2gether Community), including the opportunity to develop youth led projects which benefit their community, join our Young Leaders training programme and become part of our Youth Leadership Board, (18 young people with lived experience), who guide the charity and give young people a voice.

Growing2gether programmes transform the lives of young people because of our underlying approach. This is underpinned by positive and transpersonal psychology, which provides a holistic psychological approach and focuses on enabling young people to access more of their potential. We empower young people to develop self awareness and personal responsibility through positive group experiences in their community with their peers. We coach them to recognise their strengths and to understand the importance of *meaning* for wellbeing and positive engagements with society. We aim to support the Scottish Government's initiatives to address the significant challenges that children and young people in Scotland are facing today, Closing the Attainment Gap, Getting it Right for Every Child, a Fairer and Greener Scotland and the Curriculum for Excellence.

Achievements and performance

Significant activities and achievements against objectives

Our Scottish Growing2gether programmes connect young people (aged 13-15) to their community as mentors to children (aged 4-6) in need of extra support and through the opportunity to deliver Youth Social Action community projects, which are youth-led. These programmes build young people's mental health, educational engagement, employment and life skills.

Growing2gether Nursery Mentoring Programme

Growing2gether Nursery is the only programme in Scotland to pair young people as mentors to children in a nursery combined with coaching in life skills and leading to an accredited qualification. Our evaluation this year shows that the programmes continue to have a positive impact on mental health and wellbeing, re-engagement with education, key life skills and self-esteem. We also achieved pre and post-programme positive outcomes of the impact on emotional wellbeing, on mental health (depression and anxiety), on growth of Mindset (can-do attitude), educational engagement and on attitude relating to their community. 92% of our young people achieved a Level 4 SCQF personal development qualification (Self Awareness/Self in Community Units).

"I could have gone down a really bad road. Growing2gether and knowing what I want to do has made all the difference."

[REDACTED] 14, background of domestic abuse.

95% of young people would recommend Growing2gether Nursery to other young people.

In 2025, Highland Council's Educational Psychology team supported us to evaluate the long term impact of the Growing2gether Nursery programme on past participants. This showed that 93% of participants go on to positive destinations including training, employment, education or volunteering. (sample 419 young people).

GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

Boys Initiative

With continued funding from Movember, a global charity for mens' and boys' health, we increased the number of boys we support. We have recorded higher mental health outcomes with boys than with girls, showing that the Growing2gether Nursery programme helps them to understand male stereotypes and to deal with their emotions. Our partner nurseries welcomed the inclusion of boys providing male role models for the young children.

"I feel more confident, and I understand myself better. I have more faith in myself. I liked meeting new people and making memories. I formed a bond with a child. I think I have a better idea of a future career choice." [REDACTED]

For best practice and to share learning, evaluation reports and case studies are sent to stakeholders and are shared through social media/Mailchimp newsletters/industry presentations and PR.

Growing2gether Community

For their long-term development, after Growing2gether Nursery, young people have the opportunity to join Growing2gether Community. This supportive community, led by our Youth Leadership Board, includes: Growing2gether Youth Social Action, where young people consult with their local community to design youth-led community projects on key issues such as mental health/drugs, partnering with local mentors; Young Leader training to build skills to co-deliver our projects; and community events at Findhorn eco-village, where we are based.

We have seen significant development of this area of our work, deepening our connections with the young people we empower. Demonstrating the urgency of young people's mental health today, for Growing2gether Youth Social Action, young people from the Alness group focused on creating a video on ways to help with mental health issues for young people and to minimise their impact. The Inverness group created a major fundraising drive for the Clay Studio, as this youth centre in Merkinch, one of the most deprived areas in Highland, was facing closure. The Forres Youth Social Action Group created a wonderful documentary film celebrating the Forres Community Centre, which was also facing potential closure. Other topics included a Self-Soothe box to support young people's mental health and a focus on bullying.

"Being part of the Growing2gether Youth Social Action group has really helped my confidence and also speaking to people. This will help me when I go to college and when I am older. Youth Social Action is a great way to build your confidence and personal skills."

98% of the young people said that contributing to their community has been a valuable experience.

Teacher Survey

Our 2024 Teacher's survey with teachers and local authority staff across Highland and Moray (22 respondents), reiterated the critical importance of Growing2gether Nursery, with 100% strongly agreeing that the programme fills a critical gap in existing school and statutory provision. They say that other interventions are time limited, inconsistent, and reactive, staff are overstretched and financially under-resourced, and that they are highly reliant on multi agency referrals (CAMHS, social work) that are stretched and don't reach all students in need, especially those with trauma histories, dis-engagement and low confidence.

GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

When asked what Growing2gether does differently, they cite hands-on, real world mentoring of younger children in nurseries/primary schools, prolonged, intensive, consistent support over 16+ weeks with dedicated facilitators, who carry on giving support beyond the programme, a safe space outside school for emotional growth and responsibility, non-judgemental relationships that help pupils reflect and rebuild trust. "Growing2gether is unique in that the young people involved are making an obvious and significant contribution to the wider community, which is recognised and tangible," Alness Academy.

Growing2gether differs from other interventions in its immersive approach to learning. I believe that the experience of mentoring nursery or primary children gives participants a sense of purpose, responsibility and connection. This is something traditional classroom or one to one support rarely achieves. It's proactive rather than reactive support and often reaches young people who don't engage with more formal systems of support."
Thurso High School

Independent research also shows that a small group, out of class intervention using a positive experience (mentoring) fosters self worth and adaptive coping strategies. *Long term implications (of social-emotional learning using a positive experience, e.g. mentoring in a nursery) have been shown to have the largest impact on student's academic, behavioural, social emotional and motivational outcomes and produce benefits to pupils' health and wellbeing (Korpershoek et al., 2016).*

The need for our service is recognised in local plans, including Highland's Community Learning and Development Plan, which prioritises targeted support for disadvantaged youth, routes into volunteering and employment, and building community resilience. Highland Community Planning Partnership's Joint Strategic Needs Assessment (2023) identified the care-experienced, those in poverty, and receiving psychological care as groups requiring extra support. The Children and Young People's Community Mental Health and Wellbeing Supports and Services Framework emphasises early intervention, the importance of targeted whole systems support which is flexible to individual needs. Moray's Children's Services Plan 2023-2026 is also focused on tackling child poverty and improving emotional and social wellbeing. Growing2gether aligns with these strategic priorities by empowering young people facing poverty, strengthening community networks, and addressing gaps in existing provision.

With thanks to our many stakeholders and especially our funders, including Esmee Fairbairn Foundation, National Lottery Community Fund, BBC Children in Need, CABWI, Bank of Scotland Foundation, the Robertson Trust, the Gannochy Trust, the Scottish Government and Movember. Our partnerships with High Life Highland, Highland Council and the University of the Highlands and Islands continue to flourish and enable us to reach 'hard to reach' deserving young people.

FUNDING FOR GROWING2GETHER

- The National Lottery Community Fund (£45,000)
- Schools' contribution (£62,000)
- Robertson Trust (£45,700)
- Scottish Government - Investing in Communities Fund (£71,387)
- CABWI Awarding Body (£35,000)
- Movember (£75,408)
- Scottish Government Children and Young People's Mental Health and Wellbeing £6,000)
- Gannochy Trust (£15,000)
- Henry Smith Charity (£20,000)
- Newbold Legacy Trust (£21,180)
- The Hugh Fraser Foundation (£6,000)
- The Hargreaves Foundation (£18,871)
- Tsi Moray - Moray Local Action Fund (£8,496)
- Aberdeen Council - The UK Shared Prosperity Fund (£20,000)
- Parklands Pathway Fund (£1,200)

Due to the immense success of its programmes, Growing2gether stepped away from Ecologia Youth Trust and registered as a Scottish Charity No. SC051919 on the 5th August 2022. This important step in the charity's development was supported by long term funder Esmee Fairbairn Foundation. The charity has developed a new Growing2gether Board, with skilled Trustees with education, psychology and business backgrounds. We continue to strengthen this new Board and we are developing a Youth Leadership Board (past young participants with lived experience) who will advise the charity on the needs of young people as we move forward.

GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) **FOR THE YEAR ENDED 28 FEBRUARY 2025**

Financial review

The charity achieved total incoming resources of £456,948 for the year to 28 February 2025 which shows the need for the services of the charity is there and we have generated a deficit of £36,611 for this period. At the balance sheet date we hold £79,334 of restricted funds which represent, as yet, unspent funding received for various restricted purposes. The charity additionally holds £110,715 in unrestricted funds which are the free reserves of the charity available to use to further the objectives of the charity.

Reserves Policy

The Board of Directors has reviewed Growing2gether's need for reserves in line with guidance issued by the Charity Commission. The trustees' reserve policy ensures that Growing2gether maintains sufficient general unrestricted fund reserves to be able to meet redundancy liabilities, three months key staff salaries and three months office running costs & professional fees. The policy is reviewed annually.

Restricted Reserve Funds

On 28th February 2025, the restricted reserves stood at £79,334. The Charity holds no material financial investments.

Supporters and partners

We are grateful to the Highland Council for their advice, support and encouragement and for contributing the Youth Development Officers we train to co-facilitate the Growing2gether programme. This increases reach and sustainability, with ongoing outcome evaluation/quality assurance provided by the charity. We also want to thank the schools and nurseries involved in the Growing2gether programme for their willing and generous participation and for also providing school staff who we train to deliver Growing2gether in future. We have signed new 2024 partnership agreements (Memorandum of Understanding) with both Highland Council and High Life Highland.

We also appreciate and acknowledge the support and collaboration of Aberdeen City Council, Dundee City Council, Aberdeenshire Council and Moray Council. We are also grateful for our growing partnership with MCR Pathways mentoring Charity for the exchanges of students and signposting.

Growing2gether Youth Social Action projects are supported by a 'community mentor' to support the youth-led programmes locally. In this period our thanks go to [REDACTED] from Bath University, Tain Development Youth Trust, University of the Highlands and Islands, SHMU Radio (Aberdeen), Gaia Education, Global Ecovillage Network, Findhorn Eco-village and volunteers from the community, and Eden Court, for all their support and collaboration, alongside [REDACTED] who supported these programmes as artists.

Principal Funding Sources

In addition to our many individual donors, we are grateful to the following funders for the huge difference they have made to the lives of our young people:

- The National Lottery Community Fund
- Esmée Fairbairn Foundation
- BBC Children in Need/Youth Futures Foundation Inspiring Futures
- The Robertson Trust
- Scottish Government - Investing in Communities Fund
- CABWI Awarding Body
- Movember
- Newbold Legacy Trust
- Stafford Trust
- The Hugh Fraser Foundation
- Hedley Foundation
- Scottish Children's Lottery Trust
- Anton Jurgens Trust
- TsiMoray - Moray Local Action Fund
- Scottish Government Children and Young People's Mental Health and Wellbeing
- Gannochy Trust
- Henry Smith Charity
- The Hargreaves Foundation
- Aberdeen Council - UK Shared Prosperity Fund
- Parklands Pathway Fund

GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

Plans for future periods

The needs of young people are ever increasing, especially in relation to mental health, so we are passionate about reaching more young people with our innovative Growing2gether programmes.

To support our ambitions, the charity has strengthened our Growing2gether Board, with skilled Trustees from education, psychology and business backgrounds. We welcomed three new trustees onto our Board who all have specialist skills in areas of need, like PR and communications. A fundraising film is currently being made to raise our profile and to reach a wider funding base. We have continued to empower the Youth Leadership Board, who have advised the charity on the needs of young people as we move forward, giving our young people a voice to influence change.

We are proud of our expansion beyond Highland into Moray, Dundee City, Aberdeen City and Aberdeenshire, supported by our generous funders. This has been based on our successful and proven Nursery Mentoring programme. Our future plans include growing the number of our Nursery Mentoring programmes in the existing local authorities in which we operate, alongside further expansion in one or more new local authorities in 2025 and 2026.

It also remains important to ensure that our young people continue their long term development by providing ongoing training and a supportive community with their peers. We plan to develop Growing2gether Community into other local authority areas where we currently deliver and to continue working with the Youth Leadership Board to ensure that we can develop our programmes to meet the needs of the young people we serve.

Training developments

Our positive psychology approach is proven to transform the lives of young people facing disadvantage so, in 2024/2025, we created and piloted (Aberdeen) a bespoke adult training for youth professionals in Positive Psychology,

"It was a fantastic opportunity not only to develop skills/knowledge, but to network across Aberdeen with others working with traumatised young people."

One future aim is to offer this bespoke training (externally accredited) to youth work professionals and students in social work, teacher training and youth work college and university courses.

Accreditation

We also became accredited with the Institute of Leadership for CPD qualifications for those that undertake the facilitator or bespoke training programmes. We are currently applying for the CLD Standards Mark through the CLD Standards Council.

GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) **FOR THE YEAR ENDED 28 FEBRUARY 2025**

Structure, governance and management

Governance

Growing2gether is a Scottish Independent Charitable Organisation (SCIO) governed by a Board of five Directors. The board meets every six weeks throughout the year, with both operational and financial reporting at each meeting.

At each meeting the cash flow for the year is addressed as well as profit and loss details; the strategic plan for moving forward and challenges being faced are included in reporting. The Chair of the Board meets monthly for supervision of the CEO and oversees agenda planning for meetings; one Director is responsible for monitoring Child Safeguarding policies and procedures; one Director attends the monthly Senior Management team on an as needed basis and oversees agenda planning for meetings. The organisational 'Risk Register' is reviewed at every Board meeting.

New directors are inducted by the CEO, undergo a training session on the Charity's emphasis on positive/transpersonal psychology, where possible visit the Charity's programmes and attend a board meeting as an observer, followed by a discussion of the Ethos, Vision and Values of the Charity to determine if there is a good match with the candidate. New directors are provided with an Induction Pack including the latest annual report, International and Scottish business plans, and the overall Strategic Plan of the Charity. Additionally, they are required to familiarise themselves with Director requirements from the Scottish Charity Regulator (OSCR), including OSCR's Guidance and Good Practice for Charity Trustees and OSCR's Good Governance paper.

Decision-making

Growing2gether has a yearly Strategic Business Plan approved by the Board of Directors, which has reached its mid point, and the Senior Management team is currently reviewing and updating it. Major strategic and financial decisions or changes are approved by the Board. Decisions are carried by a majority of three. The Board approved the Strategic Plan for 2024 - 2027 which is revisited on an annual basis.

The Trustee Board approves the salary structure of existing and potential new staff. There is first a bench marking of equivalent salaries in the field exercise, followed by assessment of the impact on the Charity's financial situation and a review of the candidates expertise and potential contribution to the work of the Charity, before any changes are made. The day to day financial running of the organisation is reported in each financial report for Board meetings.

Organisational structure

As part of the charity's succession planning, Founder [REDACTED] Director of Operations, were appointed Co-CEOs of Growing2gether in 2024. Together, they lead the organisation with the support of a Senior Management Team, ensuring strong leadership, strategic development, business growth and accountability. [REDACTED] brings over 35 years of experience in Third Sector charity management, having founded two successful charities previously, while [REDACTED] contributes more than 25 years of sector experience.

The Charity employs a Director of Fundraising (three days per week) with over 30 years of fundraising experience, supported by a part-time Fundraising Executive. The Director of Finance works one day per week, overseeing all financial matters, with a Bookkeeper providing two days of support each week. In addition, a part time, self-employed Communications Officer manages Growing2gether's marketing, website and social media platforms.

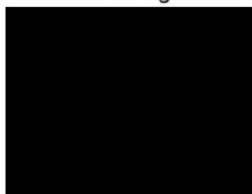
Growing2gether Nursery Programme has a team of twelve trained facilitators who deliver the Growing2gether programmes, managed by a Programme Manager/Senior Lead Facilitator. Our Community Programme and Partnerships Manager oversees Growing2gether Community. Additionally, there is a four day week Administrator for Growing2gether.

GROWING2GETHER

TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:



(Resigned 25 October 2024)

(Appointed 18 March 2024)

(Appointed 13 February 2025)

The members/charity trustees of the organisation have no liability to pay any sums to help to meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if the organisation is unable to meet its debts, the members/charity trustees will not be held responsible.

Statement of trustees responsibilities

The trustees, who are also the directors of Growing2gether for the purpose 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They 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.



Trustees

Date:

11/Sept/25

GROWING2GETHER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROWING2GETHER

I report on the financial statements of the charity for the year ended 28 February 2025, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Growing2gether for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA
Date: 12th September 2025

GROWING2GETHER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	2	63,717	389,543	453,260	111,655	505,819	617,474
Investments	3	3,688	-	3,688	823	-	823
Total income		67,405	389,543	456,948	112,478	505,819	618,297
Expenditure on:							
Charitable activities	4	67,665	425,894	493,559	41,433	466,472	507,905
Total expenditure		67,665	425,894	493,559	41,433	466,472	507,905
Net income/(expenditure) and movement in funds		(260)	(36,351)	(36,611)	71,045	39,347	110,392
Reconciliation of funds:							
Fund balances at 29 February 2024		110,975	115,685	226,660	39,930	76,338	116,268
Fund balances at 28 February 2025		110,715	79,334	190,049	110,975	115,685	226,660

All income and expenditure derive from continuing activities.

GROWING2GETHER

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	27,726		12,106	
Cash at bank and in hand		176,672		233,914	
		<u>204,398</u>		<u>246,020</u>	
Creditors: amounts falling due within one year	10	(14,349)		(19,360)	
Net current assets			190,049		226,660
The funds of the charity					
Restricted income funds	11		79,334		115,685
Unrestricted funds	12		110,715		110,975
			<u>190,049</u>		<u>226,660</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 28 February 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 11th September 2025


Trustees

Company registration number SC051919

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

Charity information

Growing2gether is a Scottish Charitable Incorporated Organisation (SCIO). The registered office is [REDACTED]
[REDACTED]

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, the principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies (Continued)

1.5 Expenditure

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

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

1.6 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.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies (Continued)

1.9 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.

2 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Schools contributions	62,150	-	62,150	60,213	-	60,213
Charitable grants received	1,567	389,543	391,110	51,442	505,819	557,261
	<u>63,717</u>	<u>389,543</u>	<u>453,260</u>	<u>111,655</u>	<u>505,819</u>	<u>617,474</u>

Charitable grants received analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Esme Fairbairn Foundation	-	65,000
Movember	75,409	157,195
BBC Children in Need - Youth Social Action Fund	-	34,618
CAWBI Awarding Body	35,000	35,000
National Lottery Community Fund	-	47,500
The Robertson Trust	45,700	40,000
National Lottery Community Fund - Young Start	45,000	-
Gannochy Trust	15,000	-
The Hargreaves Foundation	18,871	-
Henry Smith Charity	20,000	-
Other	136,130	177,948
	<u>391,110</u>	<u>557,261</u>

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,688	823

4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	305,742	307,669
Rent, office and equipment	3,195	4,032
Rates and insurance	1,600	1,538
Telecommunications	713	652
Training and travel	33,642	38,924
Office supplies, post and stationery	3,967	5,379
Admin services, qualification costs and programme supplies	21,103	9,007
Other direct costs	46,186	63,461
Book-keeping	3,390	2,856
Accountancy	1,400	2,460
Fundraiser	56,633	48,015
Financial management	13,685	16,573
	491,256	500,566
Share of support and governance costs (see note 5)		
Support	303	339
Governance	2,000	7,000
	493,559	507,905
Analysis by fund		
Unrestricted funds	67,665	41,433
Restricted funds	425,894	466,472
	493,559	507,905

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

5 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Bank charges	303	339
Governance	2,000	7,000
	<u>2025</u> £	<u>2024</u> £
Governance costs comprise:		
Audit fees	-	5,000
Accountancy	2,000	2,000
	<u>2,000</u>	<u>7,000</u>

6 Trustees

No payments were made to trustees during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	11	11

Employment costs

	2025 £	2024 £
Wages and salaries	305,742	307,669

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	159,416	167,569

The key personnel of the charity are the Chief Executive, the Director of Operations, the Director of Finance, the Director of Fundraising and the Community, Participation & Policy Manager. The total compensation above reflects salaries of £89,098 and Director fees of £70,318.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

8 Taxation

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

9 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	26,399	10,798
Prepayments and accrued income	1,327	1,308
	<u>27,726</u>	<u>12,106</u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	6,727	7,355
Trade creditors	5,622	5,005
Accruals and deferred income	2,000	7,000
	<u>14,349</u>	<u>19,360</u>

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

11 Restricted funds

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

	At 29 February 2024 £	Incoming resources £	Resources expended £	At 28 February 2025 £
Esmee Fairbairn Foundation	35,771	-	(35,771)	-
Movember	11,549	75,409	(86,958)	-
CABWI Awarding Body	2,440	35,000	(35,755)	1,685
Scottish Children's Lottery	3,776	-	(3,776)	-
Anton Jurgens Trust	4,000	-	(4,000)	-
Hedley Foundation	3,500	-	(2,320)	1,180
Hugh Fraser	576	6,000	(6,576)	-
Newbold LT	25,617	21,180	(46,797)	-
The Robertson Trust	19,366	45,700	(42,679)	22,387
Scottish Government - Investing in Communities	5,965	71,387	(71,159)	6,193
TSI Moray	2,785	8,496	(11,075)	206
Stafford Trust	340	-	(340)	-
National Lottery - for Young Start	-	45,000	(32,118)	12,882
Gannochy Trust	-	15,000	(4,011)	10,989
UK Shared Prosperity Fund	-	20,000	(22,953)	(2,953)
The Hargreaves Foundation	-	18,871	(5,363)	13,508
Children and Young Peoples Mental Health and Wellbeing Fund	-	6,000	(6,000)	-
Moray Local Action Fund	-	20,000	(8,243)	11,757
Parklands Pathway Fund	-	1,200	-	1,200
Highland Council - Nursery Mentoring Programme	-	300	-	300
	<u>115,685</u>	<u>389,543</u>	<u>(425,894)</u>	<u>79,334</u>

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

11 Restricted funds (Continued)

Previous year:	At 28 February 2023 £	Incoming resources £	Resources expended £	At 28 February 2024 £
Esmee Fairburn Foundation	43,997	65,000	(73,226)	35,771
Movember	22,387	157,195	(168,033)	11,549
BBC Children in Need - Youth Futures	6,506	-	(6,506)	-
National Lottery Community Fund	1,332	82,500	(81,392)	2,440
Gannochy Trust	891	-	(891)	-
Scottish Children's Lottery	-	7,500	(3,724)	3,776
The Ryvoan Trust	1,225	-	(1,225)	-
BBC Children In Need - Youth Social Action fund	-	34,618	(34,618)	-
Anton Jurgens Trust	-	4,000	-	4,000
Hedley Foundation	-	3,500	-	3,500
Hugh Fraser	-	6,000	(5,424)	576
Newbold LT	-	32,893	(7,276)	25,617
The Robertson Trust	-	40,000	(20,634)	19,366
Scottish Government - Investing in Communities	-	60,169	(54,204)	5,965
TSIMoray	-	7,445	(4,660)	2,785
Stafford Trust	-	4,999	(4,660)	339
	<u>76,338</u>	<u>505,819</u>	<u>(466,472)</u>	<u>115,685</u>

12 Unrestricted funds

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

	At 29 February 2024 £	Incoming resources £	Resources expended £	At 28 February 2025 £
General funds	<u>110,975</u>	<u>67,405</u>	<u>(67,665)</u>	<u>110,715</u>
Previous year:	At 28 February 2023 £	Incoming resources £	Resources expended £	At 28 February 2024 £
General funds	<u>39,930</u>	<u>112,478</u>	<u>(41,433)</u>	<u>110,975</u>

GROWING2GETHER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

13 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 28 February 2025:			
Current assets/(liabilities)	110,715	79,334	190,049
	<u>110,715</u>	<u>79,334</u>	<u>190,049</u>
	<u><u>110,715</u></u>	<u><u>79,334</u></u>	<u><u>190,049</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 28 February 2024:			
Current assets/(liabilities)	110,975	115,685	226,660
	<u>110,975</u>	<u>115,685</u>	<u>226,660</u>
	<u><u>110,975</u></u>	<u><u>115,685</u></u>	<u><u>226,660</u></u>

14 Related party transactions

There were no disclosable related party transactions during the period.

