

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
The Green Team

SKS Bailey Group Limited
Suite 9 Normanby Gateway
Scunthorpe
North Lincolnshire
DN15 9YG

Contents of the Financial Statements
for the Year Ended 31 March 2021

| | Page |
|--|----------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Statement of Financial Position | 7 |
| Notes to the Financial Statements | 8 to 14 |
| Detailed Statement of Financial Activities | 15 to 16 |

The Green Team

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 trustees present their report with the financial statements of the charity for the year ended 31 March 2021. Further information is given in the attached Trustees Annual Report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objects of the Green Team are:

1. For the benefit of elderly and disabled people in Goole and the surrounding area by the provision of a gardening service
2. To advance the education of persons in horticultural skills and practices by providing training.

In furtherance of these objects, and for the public benefit, the Green Team runs the following activities:

A low cost garden maintenance service, offered to elderly and disabled residents living within a ten mile radius of Goole which assists individuals to maintain their gardens when they are unable to do so themselves, reducing their stress, improving the quality of their lives by enabling their enjoyment of their gardens, supporting their safety and independence.

Volunteering opportunities to individuals aged over 16 with an interest in using or acquiring skills in horticulture, developing their life and social skills. Volunteers carry out the garden maintenance for elderly and disabled people, and volunteers tend the Phoenix Garden at the Lansdowne Road allotments in Goole and the West Park growing area. Volunteers benefit from the social contact and sense of inclusion from being part of our team. They benefit from participation in healthy outdoor activity which supports weight loss and a healthy heart.

Training opportunities for volunteers to learn horticultural skills are offered. They learn about gardening and horticulture and how it can improve their quality of life and even their job prospects.

Educational activities including a summer excursion for volunteers to visit gardens in Yorkshire, as well as workshops and activity days. Due to Covid these activities were curtailed during this financial period.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

Social investments

The Charity, through its Trustees, owns the issued share capital of The Green Team Works CIC ("GTW"); registered in England under number 10840748. GTW is a social enterprise which provides goods and services to its clients on a commercial basis. It is proposed that any surplus profits generated by GTW will be gifted to the Charity. The Charity is owed £20,423 (2020 : £20,706) by GTW at the balance sheet date. This debt is unsecured.

Volunteers

Active Volunteer numbers reduced through the year and moved from a total of 46 active at the beginning of April 2020 to 40 at the end of March 2021. During this period a total of 11 volunteers moved into employment.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has seen a diminished level of activity due to the Covid 19 pandemic, we have however managed to maintain our service to our garden beneficiaries, which we deemed a vital service, enabling some of the most vulnerable to at least be able to use their gardens as a means of getting fresh air, and also enabling us to monitor their safety and have some safe interaction with our staff. Many of our beneficiaries have advised us how valuable they found this and how thankful they were that we managed to keep the service going.

During this year we completed our move to the West Park facility enabling us to have all our services/operations operating from one site.

Due to the Pandemic volunteer activity has been limited but we did have regular attendance from some Volunteers and we thank them most sincerely for their wonderful efforts and commitment.

Our West Park table top gardening project has again moved forward at a pace and is now operating as a mini garden centre and is not only a very popular venue for the community to purchase plants and produce, all grown from seed by our volunteers, but also a very good income stream for the charity.

The café, operated through our CIC, closed from the end of March until mid-June due to the Government restrictions, we reopened, as a take away facility only, which proved very popular with the community and introduced many people to the delights of West Park.

Planning application for extending the garden centre, bringing in a porta cabin office and creating a parking area for our vehicles, was approved and all the works have now been completed. We now have a quite novel facility, offering both a café and garden centre within a delightful and popular public park.

Our volunteer numbers have not increased this year, and many of our regular volunteers have not been able to attend due to the pandemic, however those who have attended have gone above and beyond to help, and in some cases, drive the developments that we have been able to make.

Our garden beneficiaries are at 112 regular customers (3 weekly visits) and one off and irregular regulars make up an additional number of 165 (many addresses have more than 1 person living there and there is a wider benefit to other family members, living off site, which increases beneficiary numbers probably to, well in excess of 500).

Although staffing levels have been maintained, we have had staff on furlough for some of the period and on part furlough also.

New employees:

Tracy Hart - bookkeeper and admin assistant - January 2021

Robert Gravit - gardener/ Driver November 2020

FINANCIAL REVIEW

Going concern

The Trustees are of the view that the charity is a going concern and will remain so for the foreseeable future. Whilst continued funding is difficult to obtain, the Trustees believe that sufficient funding is, and will be, available for at least 12 months following their approval of these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Green Team is an unincorporated association governed by a constitution that was adopted on 9 November 1999, as amended on 14th March 2000, and on 25th September 2013 and on 10th October 2014.

The Green Team
Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees of the Green Team must be members of the charity, aged 18 or over. Members appoint a minimum 3 trustees, including the Officers at the Annual General Meeting each year.

Trustees may also appoint (co-opt) additional trustees who must retire with effect from the conclusion of the annual general meeting next after his or her appointment. But they are eligible for re-election at that meeting.

The Green Team advertises widely for trustees. An application form is used requiring potential trustees to outline their skills and interests and the contribution they can make to The Green Team. Potential trustees are required to supply two independent references. All trustees are given a copy of the constitution and directed to information from the Charity Commission on trustee responsibilities and duties. Trustee induction is arranged for new trustees.

Organisational structure

The trustee board meets monthly to direct and lead the Charity and ensure it meets its charitable objects for the public benefit, and operates within its constitution and the law. The Trustees are responsible for the strategic direction of the charity and set policy for its operation.

The trustees employ staff to whom they delegate day to day responsibility for the operation and administration of the Charity. The staff team recruit, support and coordinate a team of between 40 and 45 volunteers.

Related parties

The following payments were made to Goole Town Council. Brian Robertson is employed as the Town Clerk for Goole Town Council.

- £ 140.94 Allotment Rental at Lansdown Rd (The Phoenix Garden)
- £ 5,100.00 Rental of Training Room and growing area at West Park, Goole
- £ 318.92 for payroll services.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have ensured that controls are in place to manage major risks to the charity. Financial controls are in place to safeguard the charity's funds. Health and safety procedures and risk assessments are in place to safeguard the charity's staff and volunteers and clients, and to protect the charity from the risks of litigation. Insurance policies covering employers' liability, office contents, vehicles and equipment are in place and up to date. Arrangements are in place to cover staff absence and minimize interruptions to services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1080247

Principal address

The Pavilion
West Park
Shaftesbury Avenue
Goole
East Riding
DN14 6UU

Trustees

B Beck-Taylor
J Kitchen
B Robertson
B Cavanagh
D Jeffreys (resigned 3.5.20)
K Moore Trustee (appointed 16.7.20)

The Green Team

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

H N Sanderson
SKS Bailey Group Limited
Suite 9 Normanby Gateway
Scunthorpe
North Lincolnshire
DN15 9YG

Staff

| | |
|-----------------|--|
| David Gibbins | CEO |
| Cheryl Price | Development Officer |
| Caroline Holmes | Bookkeeper and Admin assistant (part time) |
| Anthony Perrett | Charity Garden Supervisor |

Approved by order of the board of trustees on 18 January 2022 and signed on its behalf by:

B Beck-Taylor - Trustee

Independent Examiner's Report to the Trustees of
The Green Team

Independent examiner's report to the trustees of The Green Team

I report to the charity trustees on my examination of the accounts of The Green Team (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

H N Sanderson
SKS Bailey Group Limited
Suite 9 Normanby Gateway
Scunthorpe
North Lincolnshire
DN15 9YG

18 January 2022

The Green Team

Statement of Financial Activities
for the Year Ended 31 March 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|---|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 10,333 | - | 10,333 | 3,664 |
| Charitable activities | | | | | |
| Incoming resources from charitable activity | | 93,937 | 2,350 | 96,287 | 122,018 |
| Other income | | 52,152 | - | 52,152 | - |
| Total | | 156,422 | 2,350 | 158,772 | 125,682 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Costs of charitable activities | | 136,710 | - | 136,710 | 127,367 |
| NET INCOME/(EXPENDITURE) | | 19,712 | 2,350 | 22,062 | (1,685) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 18,881 | - | 18,881 | 20,566 |
| TOTAL FUNDS CARRIED FORWARD | | 38,593 | 2,350 | 40,943 | 18,881 |

The notes form part of these financial statements

The Green Team

Statement of Financial Position
31 March 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 22,614 | - | 22,614 | 10,251 |
| Social investments | 6 | 2 | - | 2 | 2 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 22,616 | - | 22,616 | 10,253 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 42,044 | - | 42,044 | 32,542 |
| Cash at bank and in hand | | 9,926 | 2,350 | 12,276 | 2,890 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 51,970 | 2,350 | 54,320 | 35,432 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (35,993) | - | (35,993) | (26,804) |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 15,977 | 2,350 | 18,327 | 8,628 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 38,593 | 2,350 | 40,943 | 18,881 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| NET ASSETS/(LIABILITIES) | | 38,593 | 2,350 | 40,943 | 18,881 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 38,593 | 18,881 |
| Restricted funds | | | | 2,350 | - |
| | | | | <hr/> | <hr/> |
| TOTAL FUNDS | | | | 40,943 | 18,881 |
| | | | | <hr/> | <hr/> |

The financial statements were approved by the Board of Trustees and authorised for issue on 18 January 2022 and were signed on its behalf by:

B Beck-Taylor - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|----------------------------------|
| Plant and machinery | - 33.33% on cost and 20% on cost |
| Fixtures and fittings | - 20% on cost |
| Motor vehicles | - 33.33% on cost |
| Computer equipment | - 33% on cost |

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

EXEMPTION FROM PREPARATION OF CONSOLIDATED ACCOUNTS

The Charity does not prepare consolidated accounts.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. STAFF COSTS

| | 2021 £ | 2020 £ |
|--------------------|----------------|---------------|
| Wages and salaries | 104,495 | 94,199 |
| | <u>104,495</u> | <u>94,199</u> |

The average monthly number of employees during the year was as follows:

| | 2021 | 2020 |
|-----------|----------|----------|
| Employees | <u>4</u> | <u>5</u> |

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 3,664 | - | 3,664 |
| Charitable activities | | | |
| Incoming resources from charitable activity | 122,018 | - | 122,018 |
| Total | <u>125,682</u> | <u>-</u> | <u>125,682</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Costs of charitable activities | 127,367 | - | 127,367 |
| NET INCOME/(EXPENDITURE) | <u>(1,685)</u> | <u>-</u> | <u>(1,685)</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 20,566 | - | 20,566 |
| TOTAL FUNDS CARRIED FORWARD | <u>18,881</u> | <u>-</u> | <u>18,881</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Fixtures and fittings £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------|-----------------------------|----------------------------------|------------------------|----------------------------|-------------|
| COST | | | | | |
| At 1 April 2020 | 11,486 | - | 22,144 | 3,946 | 37,576 |
| Additions | 18,122 | 2,725 | - | 1,230 | 22,077 |
| At 31 March 2021 | 29,608 | 2,725 | 22,144 | 5,176 | 59,653 |
| DEPRECIATION | | | | | |
| At 1 April 2020 | 8,965 | - | 16,419 | 1,941 | 27,325 |
| Charge for year | 4,353 | 24 | 4,429 | 908 | 9,714 |
| At 31 March 2021 | 13,318 | 24 | 20,848 | 2,849 | 37,039 |
| NET BOOK VALUE | | | | | |
| At 31 March 2021 | 16,290 | 2,701 | 1,296 | 2,327 | 22,614 |
| At 31 March 2020 | 2,521 | - | 5,725 | 2,005 | 10,251 |

6. SOCIAL INVESTMENTS

| | Other investments £ |
|-----------------------------------|---------------------------|
| MARKET VALUE | |
| At 1 April 2020 and 31 March 2021 | 2 |
| NET BOOK VALUE | |
| At 31 March 2021 | 2 |
| At 31 March 2020 | 2 |

The investment relates to the cost of the charity's shares in The Green Team Works CIC.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|--------------------------|-----------|-----------|
| Trade debtors | 18,836 | 11,786 |
| The Green Team Works CIC | 20,423 | 20,706 |
| Other debtors | 50 | 50 |
| Accrued income | 2,735 | - |
| | 42,044 | 32,542 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|--|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts (see note 9) | - | 28 |
| Trade creditors | 4,420 | 6,160 |
| Taxation and social security | 20,854 | 9,393 |
| Other creditors | 10,719 | 11,223 |
| | <u>35,993</u> | <u>26,804</u> |

9. LOANS

An analysis of the maturity of loans is given below:

| | 2021 | 2020 |
|--|----------|-----------|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | - | 28 |
| | <u>-</u> | <u>28</u> |

10. MOVEMENT IN FUNDS

| | At 1.4.20 | Net movement in funds | At 31.3.21 |
|---------------------------|---------------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 18,881 | 19,712 | 38,593 |
| Restricted funds | | | |
| Restricted | - | 2,350 | 2,350 |
| | <u>18,881</u> | <u>22,062</u> | <u>40,943</u> |
| TOTAL FUNDS | <u>18,881</u> | <u>22,062</u> | <u>40,943</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 156,422 | (136,710) | 19,712 |
| Restricted funds | | | |
| Restricted | 2,350 | - | 2,350 |
| | <u>158,772</u> | <u>(136,710)</u> | <u>22,062</u> |
| TOTAL FUNDS | <u>158,772</u> | <u>(136,710)</u> | <u>22,062</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.20 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 20,566 | (1,685) | 18,881 |
| TOTAL FUNDS | <u>20,566</u> | <u>(1,685)</u> | <u>18,881</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 125,682 | (127,367) | (1,685) |
| TOTAL FUNDS | <u>125,682</u> | <u>(127,367)</u> | <u>(1,685)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 20,566 | 18,027 | 38,593 |
| Restricted funds | | | |
| Restricted | - | 2,350 | 2,350 |
| TOTAL FUNDS | <u>20,566</u> | <u>20,377</u> | <u>40,943</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 282,104 | (264,077) | 18,027 |
| Restricted funds | | | |
| Restricted | 2,350 | - | 2,350 |
| TOTAL FUNDS | <u>284,454</u> | <u>(264,077)</u> | <u>20,377</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

| | Brought forward £ | Incoming resources £ | Resources expended £ | Funds transfers £ | Carried forward £ |
|----------------------------|-------------------------|----------------------------|----------------------------|-------------------------|-------------------------|
| UNRESTRICTED FUNDS | | | | | |
| W F Southall Trust | - | 1,000 | (1,000) | - | - |
| Humber Learning | - | 8,000 | (8,000) | - | - |
| Allen Lane Foundation | | | | | |
| Funding | - | 5,000 | (5,000) | - | - |
| Schroder Charity Trust | | | | | |
| Funding | - | 3,000 | (3,000) | - | - |
| Hey Smile | - | 7,000 | (7,000) | - | - |
| Deflog | - | 10,000 | (10,000) | - | - |
| Big Lottery Fund | 5,480 | 10,000 | (5,480) | - | 10,000 |
| The Foyle Foundation | - | 5,000 | (5,000) | - | - |
| Souter Trust | - | 3,000 | (3,000) | - | - |
| Groundwork Uk - Tesco | - | 500 | (500) | - | - |
| James Reckitt Charity Fund | - | 5,000 | (5,000) | - | - |
| Goole Fields Wind Farm | 12,000 | 14,797 | (9,797) | - | 17,000 |
| West Park | - | 4,921 | (4,921) | - | - |
| HMRC JRS Grant | - | 51,295 | (51,295) | - | - |
| General Fund | 1,401 | 27,908 | (17,717) | - | 11,593 |
| RESTRICTED FUNDS | | | | | |
| Humber Aid | - | 1,570 | - | - | 1,570 |
| W G Edwards | - | 780 | - | - | 780 |
| <hr/> | | | | | |
| Total funds | 18,881 | 158,772 | (136,710) | - | 40,943 |
| <hr/> | | | | | |
| SUMMARY OF FUNDS | | | | | |
| | Brought forward £ | Incoming resources £ | Resources expended £ | Funds transfers £ | Carried forward £ |
| Unrestricted funds | 18,881 | 156,422 | (136,710) | - | 38,593 |
| Restricted funds | - | 2,350 | - | - | 2,350 |
| <hr/> | | | | | |
| | 18,881 | 158,772 | (136,710) | - | 40,943 |
| <hr/> | | | | | |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. EMPLOYEE BENEFIT OBLIGATIONS

The Green Team is a member of a multi-employer defined benefit pension scheme. In multi-employer schemes additional liabilities can become payable if an employment cessation event occurs. An employment cessation event occurs at the time an employer ceases to employ at least one person who is an active member while at least one other employer continues to employ active members.

When an employer ceases to participate in a multi-employer scheme, their share of the liabilities including any orphan liabilities (benefits in the scheme which are not related to any current sponsoring employer) will be calculated on a buy-out basis.

The value of these liabilities are calculated by an actuary on 30th September each year.

The charity has estimated that its liability to the pension scheme is £9,395 (2020 : £9,081) at the balance sheet date. The liabilities are included within Other Creditors, and are shown in note 8 to these financial statements.

12. RELATED PARTY DISCLOSURES

As disclosed in the Report of the Trustees, the Charity (through its Trustees) wholly owns The Green Team Works CIC ("GTW").

The following is a summary of the transactions undertaken between the Charity and GTW during the financial year:

| | | |
|--|---------|------------------|
| Sales from the Charity to GTW | £nil | (2020 - £nil) |
| Purchases by the Charity from GTW | £nil | (2020 - £8,179) |
| Amount due to the Charity at 31st March 2021 | £20,423 | (2020 - £20,706) |

The loan to GTW is unsecured and interest free.

The Green Team

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 2021 £ | 2020 £ |
|--|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 10,333 | 3,664 |
| Charitable activities | | |
| Grants | 74,647 | 104,000 |
| Client charges | 16,719 | 13,446 |
| Sales | 4,921 | 4,572 |
| | <hr/> 96,287 | <hr/> 122,018 |
| Other income | | |
| CJRS Grant income | 51,295 | - |
| Provision for accrual no longer required | 857 | - |
| | <hr/> 52,152 | <hr/> - |
| Total incoming resources | 158,772 | 125,682 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 104,495 | 94,199 |
| Rent & office costs | 395 | 4,387 |
| Insurance | 656 | 1,377 |
| Bad Debts | 89 | - |
| Telephone, postage & stationery | 2,150 | 1,059 |
| Sundries | 430 | 870 |
| Payroll fees | 319 | 266 |
| Travel costs | 10 | 1,966 |
| Training | - | 8,179 |
| West Park rent | 5,100 | 5,100 |
| Allotment rent | 141 | 139 |
| Vehicle running costs | 3,817 | 4,042 |
| Consultancy & advice | 201 | 340 |
| Garden supplies | 1,969 | 779 |
| Safety equipment and repairs | 2,384 | 2,251 |
| Legal fees | 2,736 | - |
| Depn of plant & machinery | 4,354 | 1,468 |
| Depn of fixtures & fittings | 24 | - |
| Depn of motor vehicles | 4,429 | - |
| Depn of computer equipment | 908 | 423 |
| Loss on sale of tangible fixed assets | - | (1,620) |
| | <hr/> 134,607 | <hr/> 125,225 |
| Support costs | | |
| Management | | |
| Accountancy fees | 1,324 | 2,142 |

This page does not form part of the statutory financial statements

The Green Team

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 2021 £ | 2020 £ |
|---------------------------------|-----------|-----------|
| Management Finance | | |
| Interest payable | 779 | - |
| Total resources expended | 136,710 | 127,367 |
| Net income/(expenditure) | 22,062 | (1,685) |

This page does not form part of the statutory financial statements