

Charity Number: 1080247

The Green Team

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

Period ended 31 March 2024

Phoenix Accountancy and Business Consultancy Limited

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For the period ended 31 March 2024**

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TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements for the year to 31 March 2024.

The financial statements have been restated to be prepared on the receipts and payments basis which is in line with Charity Commission guidance for a charity of this size.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity name: The Green Team

Registered charity number: 1080247

Structure: Unincorporated Charity

Principal address: The Green Team
The Pavillion
West Park
Shaftesbury Avenue
Goole
East Yorkshire
DN14 6UU

Trustees:

During the year the trustees were:

Barbara Cavanagh	Chair
Brian Robertson	
Gillian Caldicott	resigned 28 February 2024
Beryl Beck Taylor	

Senior Manager: David Gibbins

Independent examiner: Katie Sauvage FCCA
Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

TRUSTEES' REPORT (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Green Team is an unincorporated charity, registered with the Charity Commission on 07 April 2000.

The Governing document was originally adopted on 9th November 1999, and amended on 14th March 2000, 25th September 2013 and 30th October 2014.

Governing body

The responsibility to ensure appropriate governance and management of the charity is vested in the Trustees.

Appointment of Trustees

Trustees of the Green Team must be members of the charity, aged 18 or over. Members appoint a minimum of 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 quorum shall be two or the number nearest to one-third of the total number of trustees, whichever is greater or such larger number as may be decided from time to time by the trustees

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.

TRUSTEES' REPORT (continued)

Related Parties

Brian Robertson is employed as the Town Clerk for Goole Town Council.

The Charity through its Trustees (Berly Beck Taylor and Brian Robertson), owns the issued share capital of The Green Team Works CIC ("GTW") (company number 10840748) is a trading company for the charity to provide 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.

OBJECTIVES AND ACTIVITIES

Objects

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 West Park growing area/ mini Garden Centre. 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, a healthy heart and has been proven to help with depression and stress related conditions.

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. Job prospects are also helped with the provision of employability skills training.

Educational activities including a summer excursion for volunteers to visit gardens in Yorkshire, as well as workshops and activity days.

TRUSTEES' REPORT (continued)

Public Benefit

The trustees have had regard to the Charity Commission guidance on public benefit and consider this when making decisions.

Volunteers

The Staff team recruit, support and coordinate a team of, currently 26 volunteers.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

The recovery from COVID-19 pandemic continues, with an increase in gardening activity and Volunteer numbers, although these are still not back to pre- pandemic levels. Many of our former Volunteers have not returned to the fold, however we are getting new Volunteers, many from new referrers. The numbers being referred from JCP have shown a noticeable reduction, despite being assured that The numbers would increase we are still a long way from 2019 referrals

We have once again received many heart-felt thanks from our gardening beneficiaries for the efforts of our Volunteers and staff.

The garden centre has continued to attract Park users, although the weather this year has reduced the numbers of people using the Park. However, many of the park users have been impressed with the recycling process, which has saved many plants from being taken to the tip, as would have happened prior to having the garden centre facility. Our regular gardening beneficiaries' numbers have remained fairly constant at 106 plus the one- off visits and our irregular regulars, however our waiting list for gardening has increased, this can only be addressed by an influx of Volunteers who want to work with the gardening teams. We are looking at ways to address this issue, by interacting with new referrers. The benefits of this policy will be hopefully felt in the coming year.

Staffing levels have been reduced this year with 2 members of staff leaving due to redundancy.

Financial Review

Going Concern

The Trustees are of the view after much deliberation and heart searching that, given the importance of the charity to the local community and that formal and achievable arrangements regarding any outstanding debt have been put into place, the charity is a going concern and will remain so for the foreseeable future, this despite the fact that it has been a difficult year financially and that continued funding is difficult to obtain, the Trustees believe that with cost saving measures being put in place, sufficient funding is, and will be, available for at least 12 months following their approval of these financial statements.

TRUSTEES' REPORT (continued)

Financial regulations

The financial statements have been prepared in accordance with the accounting policies set out on page 9 and 10 and comply with the constitution and applicable accounting standards.

Financial results

Total Income was £110,820. Total expenditure was £115,228. The deficit for the period was £4,408. There was a significant decrease in income during the year. Due to the loss this year, the reserves on the balance sheet are negative.

Policy on reserves

The charity currently does not currently have a policy for reserves but are working towards having one in place.

FUTURE PLANS

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

The law applicable to charities in England and Wales requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice, Accounting and Reporting by Charities, and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- 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 proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the Trustees on 01/10/2025 and signed on their behalf by:

Barbara Cavanagh
Chair of the Board of Trustees

Date:

01/10/2025



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GREEN TEAM

I report on the accounts of the Charitable Unincorporated Organisation for the period ended 31 March 2024 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 the following concerns 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.

- Monies have been loaned to The Green Team Works CIC, company number 10840748. Which is a Community Interest Company shares owned in trust by trustees for the charity. £18,836 was owed to the Charity at the year end. There is no documentation in relation to these loans.

The Green Team

Charity Number: 1080247

- Payments of PAYE for the Charity have not been made. £43,243 was owed to HMRC at the year end.
- The Charity has negative unrestricted reserves and an overall negative balance sheet and is therefore insolvent, were HMRC to request all the outstanding PAYE to be paid the Charity would not be able settle this debt.
- There was only £229 in the bank at the year end, with employees employed this is not enough to cover costs of employment.

Katie Sauvage FCCA
Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street,
Scunthorpe
North Lincolnshire,
DN15 6NG

Katie Sauvage

Date:

The Green Team

RECEIPTS AND PAYMENTS ACCOUNT
for the period ended 31 March 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Income							
Donations & Grants	2	£ 23,403	£ 66,706	£ 90,109	£ 59,111	£ 15,000	£ 74,111
Charitable Activities	3	20,711	-	20,711	66,686	-	66,686
Total income		44,114	66,706	110,820	125,797	15,000	140,797
Expenditure							
Charitable activities		(48,522)	(66,706)	(115,228)	(123,476)	(15,000)	(138,479)
Total expenditure		(48,522)	(66,006)	(115,228)	(123,476)	(15,000)	(138,479)
Net movement in funds before transfers		(4,408)	-	(4,408)	2,321	-	2,321
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(4,408)	-	(4,408)	2,321	-	2,321
Total funds brought forward		4,637	-	4,637	2,316	-	2,316
Total funds carried forward		229	-	229	4,637	-	4,637

The notes on pages 12 to 19 form part of the accounts

STATEMENT OF ASSETS AND LIABILITIES
AT 31 March 2024

	<i>Notes</i>	<i>2024</i>	<i>2023</i>
		<i>£</i>	<i>£</i>
MONETARY ASSETS		229	4,637
Cash at Bank and in Hand			
FUNDS			
Unrestricted funds	10	229	4,637
Restricted funds	10	-	-
		229	4,637
FIXED ASSETS			
Tangible assets	7	12,961	20,146
Investments	12	2	2
		12,963	20,148
CURRENT ASSETS			
Debtors and prepayments	8	19,244	26,940
Stocks		5,000	5,000
		24,244	31,940
CREDITORS:	9	(53,547)	(32,526)

The notes on pages 11 to 18 form an integral part of these accounts

Approved by the trustees on date 01/10/2025.....and signed on their behalf by:

Barbara Cavanagh (Chair of the Board of Trustees)

Barbara Cavanagh

NOTES TO THE FINANCIAL STATEMENTS **For the period ending 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Going concern

The trustees consider the charity to be a going concern and the accounts have been prepared on this basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, 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 the resource.

Gifts in kind

The charity receives the benefit of work carried out by volunteers.

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 of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS For the period ending 31 March 2024

Stocks

Stocks are valued at the lower of cost and not realisable value, after making due allowance for obsolete and slow moving items.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant Equipment	Life 5 years on straight line basis
Fixture & Fittings	Life 5 years on straight line basis
Motor Vehicle	Life 5 years on straight line basis
Computer Equipment	Life 3 Years on straight line basis

Debtors

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

Cash at bank and in hand

Cash at bank and cash 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.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

Exemption from Preparation of Consolidated Accounts

The charity does not prepare consolidated accounts.

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 March 2024

2 INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Donations	6,753	-	6,753	13,447	-	13,447
Grants	16,650	66,706	83,356	45,664	15,000	45,664
	23,403	66,706	90,109	59,111	15,000	74,111

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Client	6,430	-	6,430	11,780	-	11,780
Charges	14,281	-	14,281	39,086	-	39,086
Sales	-	-	-	15,820	-	15,820
Management Charges	-	-	-	-	-	-
	20,711	-	20,711	66,686	-	66,686

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 March 2024

4 Charitable Activities

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>	<i>Unrestricted Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
Wages	24,619	65,410	90,029	96,825	15,000	111,825
Office Costs	326	-	326	1,180	-	1,180
Insurance	215	-	215	484	-	484
Telephone, postage & stationery	3,526	-	3,526	3,131	-	3,131
Sundries	236	-	236	467	-	467
Payroll fees	909	-	909	4,688	-	4,688
Travel costs	424	-	424	272	-	272
West Park Rent	5,746	-	5,746	4,864	-	4,864
Allotment Rent	91	-	91	78	-	78
Vehicle running cost	6,784	-	6,784	8,294	-	8,294
Consultancy & advice	94	-	94	92	-	92
Garden Supplies	2,650	1,296	3,946	1,787	-	1,787
Safety equipment	348	-	348	903	-	903
Advertising	114	-	114	355	-	355
Support Costs (note 5)	1,694	-	1,694	56	-	56
Equipment	746	-	746	-	-	-
	48,522	66,706	115,228	123,476	15,000	138,476

5 Support Costs

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>	<i>Unrestricted Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
Accountancy	1,477	-	1,477	-	-	-
Interest payable	217	-	217	56	-	56
	1,694	-	1,694	56	-	56

NOTES TO THE FINANCIAL STATEMENTS

For the period ending 31 March 2024

6 STAFF COSTS AND TRUSTEES' REMUNERATION

	2024	2023
	£	£
Salaries	87,683	108,599
Employers Pension Contributions	2,346	3,226
	90,029	111,825

The average number of employees, analysed by function was:

	Total	Total
	2024	2023
Projects	4	4
Management and administration of the charity	1	1
	5	5

This is shown in numbers of people, as full time equivalent data is not readily available
Trustees received no remuneration or reimbursements of expenses.

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 £2,628 (2023: £3,794) at the balance sheet date.

The liabilities are included within Other Creditors and are shown in note 9 to these financial statement.

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 March 2024

7 FIXED ASSETS	<i>Plant & Machinery</i>	<i>Furniture & Fittings</i>	<i>Computer Equipment</i>	<i>Motor Vehicle</i>	<i>Total</i>
Cost	£	£	£	£	£
At 1 April 2023	21,031	2,725	5,176	14,995	43,927
Additions	690	-	-	-	690
Disposals	-	-	-	-	-
At 31 March 2024	21,721	2,725	5,176	14,995	44,617
Depreciation					
At 1 April 2023	13,370	1,114	4,785	4,511	23,780
Charged for the period	3,941	545	391	2,999	7,876
At 31 March 2024	17,311	1,659	5,176	7,510	31,656
Net book value					
At 31 March 2024	4,410	1,066	-	7,485	12,961
At 31 March 2023	7,660	1,611	391	10,484	20,146
8 DEBTORS				2024	2023
				£	£
Trade Debtors				993	15,572
Bad Debt Provision				(635)	-
Allotment Bond				50	50
Other Debtors				-	354
Loan to The Green Team				18,836	10,964
Works CIC				19,244	26,940
9 CREDITORS				2024	2023
				£	£
Trade creditors				5,314	2,224
Accruals				1,020	-
Other creditors				3,991	6,137
Deferred Income				-	-
HMRC				43,249	24,165
				53,547	32,526

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 March 2024

10 FUNDS

	<i>April 2023</i>	<i>Incoming resources</i>	<i>Outgoing resources</i>	<i>Transfer Between funds</i>	<i>March 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
General Fund	4,637	44,114	(48,522)	-	229
Total unrestricted funds	4,637	44,114	(48,522)	-	229
Goole Fields Wind Farm Fund	-	20,000	(20,000)	-	-
Hey Smile	-	9,997	(9,997)	-	-
Two Ridings Community Foundation	-	5,000	(5,000)	-	-
W G Edwards	-	1,288	(1,288)	-	-
Twin Rivers Wind Farm Community Fund	-	10,000	(10,000)	-	-
Do it for East Yorkshire	-	4,997	(4,997)	-	-
Humber Learning Consortium	-	15,424	(15,424)	-	-
Total restricted funds	-	66,706	(66,706)	-	-
Total funds	4,637	110,820	(115,228)	-	229

10 Funds (Continued)

A brief description of the restricted funds are shown below:

Goole Fields Wind Farm

Restricted funding was received towards wages costs.

Hey Smile

Restricted funding was received towards wages costs.

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 March 2024

10 Funds (Continued)

Two Ridings Community Foundation

Restricted funding was received towards wages costs.

W G Edwards

Restricted funding was received towards wages costs.

Twin Rivers Wind Farm Community Fund

Restricted funding was received towards wages costs.

Do it for East Yorkshire

Restricted funding was received towards gardening costs.

Humber Learning Consortium

Restricted funding was received towards wages costs.

11 Going Concern

The largest creditor is to HMRC and since the year end the trustees have put in place a payment plan with HMRC.

Due to this the trustees consider the charity to be a going concern.

12 Social Investments

The charity owns £2 share capital in The Green Team Works CIC. During the year the charity loaned money to the CIC. This loan is provided as an interest free loan.

13 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	£0 (2023: £15,820)
Amount due from GTW to the charity	£18,836 (2023: £10,964)