

# Groundwork Yorkshire Limited

England & Wales · Charity number 519846

## Details

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<b>Other names</b>	GROUNDWORK WAKEFIELD LIMITED, THE WAKEFIELD GROUNDWORK TRUST, WAKEFIELD GROUNDWORK TRUST LIMITED, GROUNDWORK WAKEFIELD
<b>Status</b>	Registered
<b>Legal form</b>	Charitable company
<b>Company number</b>	<a href="#">02202681</a>
<b>Registered</b>	1988-02-15
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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<b>Website</b>	<a href="https://www.groundwork.org.uk/yorkshire/">https://www.groundwork.org.uk/yorkshire/</a>

## Activities

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**Objects:** The objects of the Company are: 2.1 To promote the conservation, protection and improvement of the physical and natural environment in the Area. 2.2 To provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for those living in or working in or resorting to the Area. 2.3 To advance public education in environmental matters and of the ways of better conserving, protecting and improving the same wheresoever. 2.4 To promote for the public benefit, urban or rural regeneration in areas of social and economic deprivation within the Area by all or any of the following means: 2.4.1 the relief of poverty in such ways as may be thought fit; 2.4.2 the relief of unemployment in such ways as may be thought fit including assistance to find employment; 2.4.3 the advancement of education, training or re-training particularly amongst unemployed people and providing unemployed people with work experience; 2.4.4 the provision of financial assistance, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help: (a) in setting up their own businesses; or (b) to existing businesses; 2.4.5 the creation of training and employment opportunities by the provision of work space, buildings and/or land for use on favourable terms; 2.4.6 the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing; 2.4.7 the maintenance, improvement or provision of public amenities, including the provision of routeways such as footpaths and cycleways and access to main transport routes; 2.4.8 the preservation of buildings or sites of historic or architectural importance; 2.4.9 the provision or assistance in the provision of recreational facilities for the public at large and/or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities; 2.4.10 the protection or conservation of the environment, including the reclamation of derelict land for use as open space; 2.4.11 the provision of public health facilities and childcare, including the provision of schemes to promote healthier lifestyles and crèche facilities to increase the ability of parents to take up employment; 2.4.12 the promotion of public safety and prevention of crime, including the alleviation of anti-social behaviour; 2.4.13 such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales. 2.5 To promote sustainable development for the benefit of the public within the Area by: 2.5.1 the preservation, conservation and the protection of the environment and the prudent use of resources; 2.5.2 the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities; 2.5.3 the promotion of sustainable means of achieving economic growth and regeneration. 2.6 To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large. Sustainable development in this Article and in Article 2.5 above means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs." 2.7 To promote the efficiency and effectiveness of charities within the Area in the direct furtherance of their objects (or any one of them) by the provision of information, advice and assistance in the establishment, administration and management of such charities including assistance of all types in connection with the raising and distribution of funds. 2.8 To promote the efficiency and effectiveness of the voluntary sector for the benefit of the public by the provision of information, support and advice to local community based groups anywhere in the Area.

**Activities:** To bring about lasting environmental improvements through partnerships and contributing to the economic and social regeneration in the area we operate in.

## Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** CITY OF WAKEFIELD METROPOLITAN DISTRICT COUNCIL AREA.
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,273,323	£6,285,207	£954,520	122
2024-03-31	£6,003,129	£5,974,702	£966,404	117
2023-03-31	£6,067,837	£5,943,364	£937,977	67
2022-03-31	£5,055,289	£4,989,809	£-296,496	101
2021-03-31	£1,686,956	£1,612,878	£-551,976	89

## Trustees

Name	Role	Appointed
<b>Antony David Nelson</b>	Chair	2021-01-19
Alexena Cayless		2023-10-30
Councillor Paul Ian Wray		2023-09-26
Dan Wilson		2022-03-10
Gary Williams		2023-09-26
JOHN MARTIN READSHAW		2021-01-19
Judith Ann McKenna		2024-09-24
Nicholas Anthony Robinson		2023-09-26
PETER COOPER		

**Groundwork Yorkshire Limited**

England & Wales - Charity number 519846

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# Accounts

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2024/25

GROUNDWORK YORKSHIRE



# Annual Report and Financial Statements



Groundwork Yorkshire Limited

Charity registration no. 519846  
Company registration no. 2202681

Registered office: Environment & Business Centre,  
Merlyn Rees Avenue, Leeds LS27 9SL

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# About Groundwork Yorkshire

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Groundwork supports practical action to create a fair and green future in which people, places and nature thrive.

We believe that working with local communities and businesses to help them build their capacity and resilience is vital if we are to tackle hardship, achieve a just transition to net-zero and help nature recover in a way that reduces inequality and leads to better work and healthier, happier lives.

What this means in practice is: helping people get jobs and supporting the growth of the green economy; reducing the waste of energy, food and water; creating and maintaining biodiverse, accessible green spaces; supporting businesses to be more successful and responsible; and empowering communities to take action to improve their health and wellbeing and the local and global environment.

The way we work:

- > connects people with each other, with opportunity and with nature
- > builds knowledge and confidence so that people feel more in control of their future
- > delivers social, economic and environmental outcomes in an integrated way

We work with people who are facing multiple challenges and in places that are lacking social infrastructure and economic opportunities. Many of the places we prioritise are also increasingly vulnerable to extreme weather events.

We have four decades' experience of building partnerships to address these challenges in three connected ways.

- > **We help people improve their prospects** – increasing confidence, skills, wellbeing and employability and helping those out of work find jobs in the green economy
- > **We help people create better places** – making communities greener, healthier and better prepared for the future and enabling people to work together to bring about change in their local area
- > **We help people protect the planet** – supporting people and businesses to reduce their carbon footprint, cut waste and take practical action to combat the climate and nature emergencies

Groundwork Yorkshire is registered as a company and charity and is a member of the Federation of Groundwork Trusts. This report outlines the activity, priorities and financial position of Groundwork Yorkshire and how it contributes to Groundwork's collective achievements and impact.

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# Chair's Statement

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Groundwork grew from a time of social and economic crisis in the late 1970s and early 1980s. While much has changed over the last forty years, many of the issues we have been wrestling with remain: restoring pride of place and a sense of community; tackling climate change; working with unemployed people to improve their life chances or supporting individuals and communities with the multiple challenges of the current cost of living crisis.

I became Chairman of Groundwork Yorkshire in December 2023, having served on the Board for a number of years. Throughout my involvement with Groundwork, I've been proud to see how Groundwork Yorkshire has stepped up to support communities through current times of crisis.

Even in these most challenging of times our team continues to rise to the challenge of delivering ever more innovative solutions and support to the communities we serve. This report highlights some of what Groundwork Yorkshire has achieved in the last year.

In the coming year we will be supporting a number of our local authority partners as they strive to make the most of the opportunities and initiatives designed to help build pride in place. We will also, as we always have, work with individuals and communities to grow human capital and build community resilience.

On behalf of the Trustees, I would like to thank our great team for their passion, creativity and commitment to the work that we do and to our beneficiaries. We are, of course, extremely grateful to our many partners, funders and supporters and to all of those who participate in our projects. Without their dedication and support, we would not be able to make a difference in our local communities.

A special thanks also to the hundreds of volunteers who give their time so generously to our charitable causes, as Board and Committee Members, and also those from businesses, schools and community groups who are actively involved in our projects on the ground.



**Antony Nelson, Chair** – 10 November 2025

# Governance

## How we are organised and governed

Groundwork Yorkshire is a charity and a company limited by guarantee that was formed in 2021 following a merger between Groundwork Leeds, Groundwork North Yorkshire and Groundwork Wakefield. The governing documents are its Memorandum and Articles of Association, which were last amended by resolution on 26 September 2023.

Membership of Groundwork Yorkshire comprises Leeds City Council, North Yorkshire Council, Wakefield Metropolitan District Council and Groundwork UK. A membership agreement sets out our relationship with Groundwork UK.

The Board of Trustees are appointed in accordance with the Charities Act 2011, and are also the directors of the company in accordance with the Companies Act 2006. Up to ten of our trustees are nominated by our Members, through their respective Local Partnership Groups, and a further ten trustees may be co-opted by the Board on account of their skills, experience or networks.

Our trustees are responsible for ensuring Groundwork Yorkshire is managed effectively and efficiently with appropriate systems, processes and policies governing our financial management, our assets and our responsibilities to our staff, volunteers and beneficiaries. Trustees pay particular attention to our responsibilities in respect of health and safety, safeguarding, data protection and information management, and equity, diversity and inclusion across our organisation.

The work of the Board is supported by its sub-committees:

- > **Business Development Committee** – responsible for overseeing business development opportunities, areas for programme expansion and growth, and potential new opportunities.
- > **Finance Committee** – overseeing the financial management of Groundwork Yorkshire, reviewing the Annual Report & Financial Statements and leading on the audit and risk management.
- > **Governance & Compliance Committee** – responsible for overseeing governance and compliance functions, specifically, Health & Safety, Safeguarding, Information Management and Equity, Diversity and Inclusion.
- > **HR Committee** – overseeing our HR processes and policies.
- > **Local Partnership Groups** – a local focus in Leeds, Wakefield and North Yorkshire that brings together local interests to oversee activity in each area.

Groundwork Yorkshire's Senior Management Team is led by the Executive Director and includes senior staff members responsible for financial management and resources and programme delivery. This team operates through delegated powers outlined in our financial regulations and provides regular reports on financial and operational performance and risk management.

### Relationships within Groundwork

Groundwork is a federation of independent charities, each working under a common brand to a common strategy. This strategy sets the direction, milestones and targets which influence operational decision-making across all parts of Groundwork and against which executives hold each other to account.

Within this strategic framework we make our own decisions about the project work we develop and deliver. The federation strategy supports our local decision-making by focusing on those areas of development and delivery where there is a need or an opportunity for Groundwork to act collectively in order to achieve maximum benefit for the communities it serves.

We work closely with our national and regional Groundwork partners. This helps us collaborate to share expertise and amplify our voice and the work we do so we reach more communities. Our work locally reflects the national mission and vision and we are proud to have shaped this through our membership of Groundwork UK.

We work closely with our fellow Trusts; Groundwork Cheshire, Lancashire & Merseyside; Groundwork North East & Cumbria; Groundwork South & North Tyneside and Groundwork Greater Manchester to collaborate and share good practice to maximise service delivery. This approach allows us to present ourselves at the appropriate scale with partners.

Our shared vision is to create a vibrant and sustainable Groundwork delivering more impact to the communities we serve across the North.



# Objectives and Public Benefit

Groundwork Yorkshire's charitable objectives were set down in its Memorandum of Association and were adopted in January 2021 and last amended in September 2023. They commit us to:

1. To promote the conservation, protection and improvement of the physical and natural environment in the Area.
2. To provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for those living in or working in or resorting to the Area.
3. To advance public education in environmental matters and of the ways of better conserving, protecting and improving the same wheresoever.
4. To promote for the public benefit, urban or rural regeneration in areas of social and economic deprivation within the Area by all or any of the following means:
  - a) the relief of poverty in such ways as may be thought fit;
  - b) the relief of unemployment in such ways as may be thought fit including assistance to find employment;
  - c) the advancement of education, training or re-training particularly amongst unemployed people and providing unemployed people with work experience;
  - d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
    - i. in setting up their own businesses; or
    - ii. to existing businesses;
  - e) the creation of training and employment opportunities by the provision of work space, buildings and/or land for use on favourable terms;
  - f) the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing;
  - g) the maintenance, improvement or provision of public amenities, including the provision of routeways such as footpaths and cycleways and access to main transport routes;
  - h) the preservation of buildings or sites of historic or architectural importance;
  - i) the provision or assistance in the provision of recreational facilities for the public at large and/or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
  - j) the protection or conservation of the environment, including the reclamation of derelict land for use as open space;

- k) the provision of public health facilities and childcare, including the provision of schemes to promote healthier lifestyles and creche facilities to increase the ability of parents to take up employment;
  - l) the promotion of public safety and prevention of crime, including the alleviation of anti-social behaviour;
  - m) such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.
5. To promote sustainable development for the benefit of the public within the Area by:
- a) the preservation, conservation and the protection of the environment and the prudent use of resources;
  - b) the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities;
  - c) the promotion of sustainable means of achieving economic growth and regeneration.
6. To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.
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8. To promote the efficiency and effectiveness of charities within the Area in the direct furtherance of their objects (or any one of them) by the provision of information, advice and assistance in the establishment, administration and management of such charities including assistance of all types in connection with the raising and distribution of funds.
9. To promote the efficiency and effectiveness of the voluntary sector for the benefit of the public by the provision of information, support and advice to local community-based groups anywhere in the Area.

Groundwork Yorkshire's trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the organisation's objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives set out above.

Further details about the impact of Groundwork Yorkshire's activities during 2024/25 can be found on the following pages.

# Strategic Report for the Year Ended 31st March 2025

The Board of Trustees presents its report for the year ended 31 March 2025.

## 1. Performance overview

The UK remains one of the richest nations in the world yet many people in many communities face significant hardship. Indicators about the impact of the pandemic indicate a heightening of inequalities.

Uncertainty around potential reductions in public spending and possible increases in unemployment, the cost-of-living crisis and other economic and social factors will present multiple new challenges to communities already under stress.

Groundwork was founded at a time of political, social and economic challenge as an experiment to help communities cope with change and work together to make their lives and neighbourhoods better. That experience and that spirit of enterprise and innovation have never been more needed.

What drives us is the recognition that in every community – however disadvantaged – there are deep reserves of pride in the local area and people with the passion and ideas to improve their circumstances and surroundings.

Groundwork exists to harness that pride and unlock that passion through services, projects and programmes that change people's lives now but also make our communities more resilient for the future.

We know that the multiple challenges faced by many people before the pandemic have in many ways increased – obviously so for those living in isolation or with significant health issues in communities with few facilities and limited employment prospects.

The way we go about our work is informed by our commitment to 'the Groundwork approach' as set out in the Federation strategy:

- > We work where there is the most need and we can have most impact
- > We listen to local voices and empower people
- > We embed equity and inclusion in everything we do
- > We learn from local practice to influence wider change
- > We are collaborative and innovative
- > We are environmental exemplars

**Activity Highlights**

This year, we have made a difference to the lives of people living in Yorkshire, working with businesses, schools and local communities. Our full range of activities are showcased on our website and social media channels. We are particularly proud of the following achievements:

**Improving people’s prospects**

**Alternative Curriculum**

Groundwork Yorkshire secured funding from **North Yorkshire Council UKSPF** to deliver six-week sessions to five Secondary Schools in North Yorkshire and one Pupil Referral Unit. We began in September 2024 and completed in February 2025.

Over six weeks our qualified horticulture tutor worked with groups of up to seven young people on their school site to develop and enhance existing green space. During this time, they learnt a wide range of landscaping skills as well as appropriate use of equipment. In addition, soft skills around working as a team, taking a lead, negotiating, planning, time keeping were also learnt. All the young people completed their NOCN Level 1 Horticulture Certificate assessments.

As part of UKSPF we embedded carbon literacy and careers around green skills. The Alternative Curriculum programme is now in its 4th year and continues to deliver significant impact to the young people in terms of their behaviour, attendance, and attainment. All our feedback states the difference that has been noted and their engagement in school.

**Creating better places**

**Green Doctor**

The Green Doctor service significantly increased in size during the year, both in terms of the number of people we are now supporting and also the services delivered by the team. We secured significant new funding from the **Department of Energy Security and Net Zero, Cadent Foundation and British Gas** which allowed us to increase the team size to meet growing demand and targets. As a result, we were able to deliver over 4,000 Green Doctor visits across Yorkshire:

Leeds <b>2,229</b>	Sheffield <b>267</b>	Wakefield <b>147</b>	North Yorks <b>27</b>
Bradford <b>571</b>	Calderdale <b>263</b>	Barnsley <b>103</b>	Doncaster <b>18</b>
Kirklees <b>308</b>	Rotherham <b>166</b>	Hull & East Yorks <b>88</b>	

New work included:

- > A pilot project funded through **Cadent Innovation fund**, surveying damp/ mould in 100 homes and providing landlords with options of how to remove. This pilot was delivered in South Yorkshire in partnership with Groundwork 5 Counties.
- > Delivering **Energy Assessments for Community Buildings**: 16 through Groundwork UK’s national programme; 12 funded through NGN; and 5 through Third Sector Leaders Kirklees.

- > We have also delivered 2 **Energy Performance Certificates** for Community buildings paid for by the organisations.
- > We have delivered **ESOL specific workshops** funded through NPG to ensure we can reach communities for whom English is their second language.
- > We secured funding to launch **Green Doctor delivery in Hull** which started during the winter.

### Delivery achievements in the year

- > **4,605** Referrals received into the service
- > **4,187** households assisted to reduce fuel poverty
- > **£289,979** total savings
- > **247** heating and insulation referrals
- > **869** referrals about damp and mould
- > **£10,705** saved on water bills
- > **£89,931** of energy vouchers issued to **947** households
- > **1,504** households provided with Retrofit advice
- > **533** Retrofit assessments completed
- > **355** Energy Performance Certificates completed
- > **458** funded measures installed following Retrofit Assessment
- > **204** properties reconnected to gas following referral and having boiler/cooker replacements

### Blue Influencers

The Blue Badgers from [Rotherham Opportunities College](#) (ROC) have been 'badgering for better blue space access', as part of Groundwork's Blue Influencer programme. The group are based at Ulley reservoir, near Rotherham where ROC run a café, building employability opportunities for students. The Blue Badgers believe in more accessible blue spaces. Their mobility and sensory needs limit how they connect with nature. They want to make Ulley an example of a disability-friendly nature park. The group's main focus is creating an accessible wildlife viewing platform, with easy-to-read signs, sensory packs, 'talking tins', and opportunities for investigation and play. Working with the Café, the group want this project to enhance the visibility of people with different brains and bodies, and spark conversations around living with disability.

So far, the Blue Badgers have explored relationships with blue spaces, applied for £5,000 funding and made bamboo litter pickers and willow wreaths (cut from the reservoir edge). Their next jobs are to paint the viewing platform, build wildlife boxes, install signage and benches and enhance pathing. The Blue Badgers want this project to serve as a 'blue' print and inspire similar projects elsewhere. They look forward to holding an open day for locals and doing tours with the Café.

## Summer Programmes

During the summer, our team delivered our largest summer holiday programme to date; three HAF (Holiday Activities and Food) programmes in South Leeds, one in Wakefield and our first OWL (Outdoor Woodland Learning) programme in Wakefield. Goole Go Wild ran at West Park and OWL sessions were delivered at Selby Town Park.

### Go Wild, Healthy Holidays, Leeds

1,440 places were available for children in Morley, East Ardsley and Rothwell. Children experienced a sunny holiday with daily opportunities to cook healthy nutritious meals which they enjoyed together developing skills and knowledge. They were physically active taking part in walks, football, tennis, live Hungry Hippo games and foot golf. All three cohorts were able to visit Lotherton Hall and benefit from guided tours of the animal and bird enclosures and the house.

### Go Wild, Healthy Holidays, Wakefield

This was our first time accessing HAF funding via Wakefield Council to deliver in Wakefield. Originally planned to deliver across Fryston and Frickley Country Parks, we were asked by Wakefield Council if we could source a venue in the South Kirkby community which had a gap in provision. Eight days of provision were delivered at South Kirkby Colliery Cricket Club, followed by eight days at Fryston Country Trails, at the Ranger's community centre.

Like the Leeds model, children took part each day in the preparation and cooking of the meals they ate together with leftovers being taken home. Children participated in a wide range of sporting, crafting activities and a cohort from each venue had a trip to the Yorkshire Dales National Park for a guided walk which was funded by the National Park. Only one child had previously visited. After the trips, we received this quote from Ruth at the National Park "We were all commenting on how amazing you both were with your group, and what a lovely rapport you had with them. And how curious and interested they were. And therefore, what a lovely day we'd had. So, thank you all"

### Outdoor Woodland Learning, Wakefield

The Outdoor Woodland Learning (OWL) programme is a component of the broader "Climate Action in Country Parks" project. Funded by the West Yorkshire Combined Authority and Wakefield Council, and distributed through NOVA, the third-sector framework for the Wakefield district, the project comprises four key strands which are being delivered across 2024:

- > **Walking and cycling:** Guided tours in Fryston and Frickley Country Parks, led by Groundwork's qualified experts.
- > **Outdoor Woodland Learning:** sessions for families connecting with nature and

each other.

- > **Path Restoration:** A dilapidated woodland path in Fryston Country Park is to be reinstated to improve accessibility and enhance the park's offerings.
- > **Habitat Creation:** The Morley Shed has been commissioned to make 8 different habitat boxes, 85 units in total which will be installed by the Ranger team in Sept/October to increase biodiversity.

The OWL sessions were delivered in Fryston and Frickley Country Parks. 24 sessions were held in total, 12 in each park. Sessions were led by a member of the communities' team who has also been a ranger on the sites and knows all they have to offer. Sessions were marketed to local families, free to attend, two hours each on a turn up basis. A wide range of nature-based learning activities were offered, enabling families to learn together outdoors, connect with nature, each other and most importantly have fun!

Activities included:

- > pond dipping where newts and water scorpions were found
- > nature crowns, completed with materials found on walks around the park
- > minibeast hunts and den building
- > creating minibeast hotels which were then filled with materials found together then taken home

### Goole Go Wild

Goole Go Wild is now in its third year of delivery, offering a mix of free and paid-for places. Feedback from working parents was resounding in terms of need for provision of this sort. Parents contacted us right from the start of 2025 to ask when enrolment for this year would open. When it did in mid-July, we opened at 10am and all 30 places were filled by 1pm. A waiting list was put into place and many parents signed up to that too.

The programme is structured to ensure that children learn about the environment and nature, are learning a range of life skills, are active and within this scheme focussing on mental and physical health, as well, of course having fun, building confidence and making new friends. This is an excellent transitional scheme too for children moving schools.

Having a wide range of external providers supporting Goole Go Wild has been fantastic again this year. This scheme has really enabled children who would not usually be outdoors over the summer to participate in a variety of outdoor activities. They have been completing a sport, environmental and art activity everyday day with a daily focus on health and food. They have benefitted from wellbeing activities at the end of each day, such as mindfulness, colouring and positive self-talk, Yoga etc. Being outdoors with other children has also supported their social development. Splitting

the children into groups worked well. We also mixed the staff around, so they had the chance to meet different children and work with one another.

### Summer Programme Statistics

- > 2,600 places available
- > 100 sessions
- > 959 attendees

## Protecting the planet

### WYCA Retrofit Engagement programme

The programme aimed to stimulate interest and engagement in retrofit in hard-to-reach groups by offering advice/help in a community setting. The programme targeted the traditional hard to reach groups of: Properties EPC D or below, Private rented, Hard to treat homes/ Pre 1919 properties, ESOL speakers, Off gas properties.

Through our engagement activity in local communities across West Yorkshire we achieved the following:

- > 1250 unique contacts
- > 140 installations of small measures
- > 3 large measures
- > 29 community champions trained so far

### Groundwork 's DESNZ funded Retrofit research programme

Groundwork developed a bespoke retrofit assessment for wider use than the current industry standard PAS2035 retrofit offering targeting the same groups as the WYCA Retrofit Engagement programme. Across Yorkshire we achieved the following:

- > 175 beneficiaries participated in research we ran with **Leeds Beckett University**
- > Gained additional funding from **Northern Powergrid**
- > 200 beneficiaries total engaged and received retrofit assessments
- > Demand exceeded, there is considerable interest from home owners to learn about retrofitting their homes.
- > 3 full ECO funded projects completed, with properties receiving measures, which has created follow on funding.
- > New bespoke model can be used across tenure and income groups.

### Biodiversity net gain

Across the globe we are in the middle of a biodiversity crisis due to the rapid decline in a very large number of species and habitats. In response the Government passed the Environment Act which has made it compulsory for all new planning applications to demonstrate a 10%

biodiversity net gain (BNG). The 10% gain can be on or off-site, and developers are allowed to buy BNG credits to meet their obligations.

**Leeds City Council** has commissioned Groundwork to produce a baseline BNG audit of all their 65 community parks. Groundwork enlisted the expertise of Evergreen Ecology to carry out an initial feasibility study and subsequently a baseline assessment and habitat condition assessment of 52 parks. This helped the Council to understand the potential of their greenspace assets for habitat banking and biodiversity enhancements. Leeds is looking into the possibility of offering some of their greenspace assets as BNG credits to help with future maintenance of their parks, particularly woodland and meadow creation.

This has opened up a new area of business for Groundwork's landscape architects and Evergreen Ecology, and we are working together on several projects. This offer is particularly attractive for architects who prefer the one stop shop approach to supply all their landscape design, ecology and arboriculture needs for planning applications centrally through Groundwork.

### **Ilkley Water Butts Programme**

We worked in partnership with **Yorkshire Water** to deliver an innovative water management programme installing leaky water butts. The initiative helps to slow the flow of water from domestic properties after rainfall, as part of a larger programme of measures to prevent spillages in the Ilkley area.

Typically, water butts are installed to capture rain running off roofs, to allow gardeners to save water for use during dry spells. The water butts that have been installed in selected areas of Ilkley, Addingham and Ben Rhydding still fulfil this function, but critically are also designed to slowly release some of the captured water, providing capacity to hold fresh rainfall and reduce the likelihood of the wastewater system from becoming overwhelmed.

The 150 free water butts have been provided to households in areas where water monitoring can evidence the impact that capturing this water has on the system. Three different leaky water butts configurations have been installed, ranging from a hi-tec water butt that can be controlled remotely, allowing water to drain in the 24 hours prior to a rainfall event; through to simple leaky water butts that will gradually drain down to 50% capacity over a few hours, with no remote monitoring; and also some that can be monitored remotely for their water levels only. These different configurations will allow cost benefit analysis to be undertaken to help to determine future options.

In addition to supplying and installing the water-butts, Groundwork's landscape architects have designed a rain garden to be created later in the year with pupils at Ashlands Primary School, as a demonstration of how larger volumes of water can be safely captured and allowed to filter into the ground. An education programme linked to the water cycle, water industry, water conservation and climate change will also be provided for the School.

## OUR IMPACT IN 2024/25



**£2,884,445**

Grants distributed to over 350 community organisations via local and national partners



**403**

Adults and young people supported into education, employment or training



**466**

Days of volunteering valued at £45,137



**979,067m<sup>2</sup>**

Landscape improved, the size of 137 football pitches



**3,006**

Nature-based solutions and actions to improve biodiversity



**190**

Projects delivered, bringing benefits to the people of Yorkshire



**£2,721,996**

Domestic utility bill savings



**8,422 tonnes**

of CO<sup>2</sup> emissions saved, including over 8,000 tonnes from domestic properties



**7,047**

People reported positive health or wellbeing outcomes

## 2. Sustainable Development Report

Supporting practical environmental action is core to our mission as a charity, and our strategy commits us to act as 'environmental exemplars'. We continue to focus on three priorities:

- Inspiring our staff to adopt more sustainable behaviours in the workplace and in the home.
- Reducing the carbon footprint of our operations as we work towards 'net zero'.
- Designing and managing programmes that deliver social and environmental benefits.

Our first cohort of staff has been trained in carbon literacy. In common with the rest of the Groundwork federation, we have now established a baseline carbon footprint for our operations. Our action plan to reduce this focuses on maintaining low levels of transport-related emissions by making best use of technology and promoting sustainable travel and supporting staff to embed sustainability in their working arrangements.

We recognise that, as a small staff team, the greatest contribution we can make to sustainable development is through the programmes we develop and deliver. During the year our Green Doctors worked with 5,110 households to achieve £2.7m of utility bill savings which saved over 8,400 tonnes of CO<sub>2</sub>.

## 3. Equity, diversity and inclusion

As a federation, Groundwork has committed to ensuring it embeds good practice in relation to equity, diversity and inclusion in the way it manages its people and delivers its projects, programmes and services. To advance these discussions within Groundwork Yorkshire we have brought together an EDI working group to develop an action plan and lead wider colleague engagement.

Groundwork Yorkshire is committed to being an inclusive organisation both in the work that we do and the people we employ. We are committed to encouraging equity, diversity and inclusion in the workplace and all areas of our activities. We aim to create an environment in which personal differences and the contributions of all individuals are recognised and valued, so that they feel respected and able to give their best. In common with Trusts across the federation we undertook two surveys during 2024/25 intended to capture data about the diversity of our staff team and to generate views and feedback about the degree to which they view Groundwork Yorkshire as an inclusive employer.

This showed that:

- 53% of our workforce is male, and 58% is aged over 45;
- 11.7% of respondents identified as an ethnic or national identity other than white British (this compares to 19.5% for the whole of England and Wales)
- 21% of respondents reported having a disability or health condition. The most prevalent condition was a diagnosed mental health condition (by comparison the charity Scope reports that 19% of working age adults in the UK have a disability)
- 97% of respondents felt that they enjoyed working or volunteering with Groundwork Yorkshire

- 14% of respondents said they had experienced or witnessed discrimination or harassment, although the majority of issues arose as a direct result of working with the general public.

Groundwork Yorkshire's gender pay gap stands at minus 3.1% (2024 9%), with female workers earning, on average, five pence per hour more than their male counterparts. We continue to address this by providing flexible working arrangements and prioritising internal development opportunities.

## 4. Our plans for the future

### Improving people's prospects

Our North Yorkshire & Learning service works with people of all ages, helping to develop their skills and confidence, overcoming barriers to participation, improving wellbeing, and providing a mix of accredited and non-accredited training. We work with a range of people, including those who are hardest to reach in terms of unemployability. During the year, we will:

- Provide a joined-up service across the Yorkshire and Humberside Region and develop provision with national organisations.
- Grow our adult learning and skills provision, particularly offering non-accredited tailored learning and paid for provision.
- Grow our adult employability programme, particularly for hard-to-reach groups and in line with the Government's key objectives.
- Boost digital skills, including offering the National Databank and household budgeting.
- Work with young people through our Alternative Curriculum programme for schools and to grow our Supported Internship offer across the region.
- Deliver our Green Skills training across the Region
- Grow our outdoor education services, including our Go Wild Summer holiday provision and Outdoor Woodland Learning activities across the region.
- Deliver a quality service that is flexible and meets the needs of the funders and the learners, that is innovative, supportive and responsive.
- Achieve growth in our service, through increased revenue; the development of a broader subject offer; and through wider geographical coverage.

### Creating better places

Our Communities Teams will deliver a wide range of environmental education and health and wellbeing projects to underserved communities across Yorkshire. In West Yorkshire, we will:

- Manage Fryston, Frickley and Rabbit Ings Country Parks effectively, striking a balance between providing a home for a variety of wildlife and creating an enjoyable and safe place for communities to visit.
- Connect our children and young people with the natural world around them building knowledge and skills which will support them in adulthood.
- Develop our strategic role, working collaboratively with partners in key networks across the district including the Local Care Partnerships and the Leeds Community Anchor Network.
- Continue our grant administration supporting local organisations to secure funding which builds their capacity and sustainability.
- Support our adult communities by offering activities and opportunities which promote good health and positive wellbeing.

In Hull, we will focus on:

- > Strengthening and grow Groundwork's operational activity.
- > Ensuring the sustainability of Groundwork's existing initiatives including our community hubs at Springhead Park and The Shed.
- > Working with people of all ages through projects that improve wellbeing, and address disadvantage.
- > Increasing participation and volunteering across all our projects.
- > Continuing to deliver environmental activities across our region to create and improve spaces for nature and people.
- > Growing our strategic presence across our operational area by building on existing partnerships.

Groundwork has been delivering our Green Doctor Energy Advice programme in Yorkshire since 2007, providing support to households at risk of fuel poverty across England & Wales. These are households who for the last few years have already been making that choice to not heat their home properly, not top up their energy meter, just so they can feed themselves or their family. In the coming year, we will:

- > Reduce energy bills through behavioural change
- > Tackle water efficiency and correct usage and setup of heating controls
- > Deal with billing and meter issues, and switching energy provider for a cheaper deal,
- > Deal with energy complaints and debt issues and assisting them through to resolution,
- > Prevent condensation, damp and consequent mould growth through behaviour advice
- > Support onward referral to health and social care providers for the most vulnerable.
- > Grow our Damp, mould, Condensation & Indoor Air Quality services to ensure they are sustainable elements of Green Doctor.
- > Grow the income secured from Energy Companies for the Green Doctor service.
- > Grow the Green Doctor Service into new areas of Yorkshire.

### Protecting the planet

Our Green Doctor Retrofit team works to ensure that Housing Associations, Landlords and Community Organisations can make improvements to their properties, which not only reduce costs but also reduce the carbon footprint of their properties. The team delivers PAS 2035 Retrofit contracts for Housing Associations and Local Authorities. Our success delivering a pilot awareness programme in 2024/25 has led to us being a key partner on the West Yorkshire Retrofit One Stop Shop. Over the next five years we will deliver an awareness raising campaign to promote Retrofit within communities and deliver Retrofit Assessments.

We currently deliver around 400 Retrofit Assessments each year for housing associations and Local Authorities as well as a range of technical services such as SAP modelling, Air Tightness and ventilation testing, and all our work meets the PAS 2035 framework standards. We have also developed our expertise to provide the voluntary sector and small businesses with energy audits, advice and support and can provide non-domestic Energy Performance Certificates. This year, we will:

- > Grow our capacity and reach for delivering Retrofit work across Yorkshire.
- > Continue to grow our support for other Trusts across the Federation, to increase national capacity to deliver Retrofit contracts
- > Establish ourselves as the leader for Retrofit delivery within the Third Sector

Our Landscape Design Team delivers a professional landscape design service that can take a project from inception through to sketch design, detailed design, planning application, and contractor procurement and implementation management. Our projects are often on public open space and developed in conjunction with our Communities Teams and can, where appropriate, be delivered by our in-house landscape contracting team. During the year, we will:

- Continue to develop and sustain our Service Level Agreement relationship with **Leeds City Council** particularly with the Parks & Countryside and Regeneration teams.
- Develop our burgeoning relationship with **City of Doncaster Council** by successfully helping them deliver their Future Parks Programme and supporting them deliver several HLF bids.
- Develop our portfolio with the **Environment Agency** and develop our relationship with Yorkshire Wildlife Trust through their NFM programme.
- Expand our portfolio of work with **TransPennine Express** as their 'go to' landscape consultants in Yorkshire.
- Develop our climate resilience offer with Sustainable Drainage Systems design including rain gardens, air quality mitigation measures, woodland creation, Miyawaki forests, ecological landscape design and river valley restoration schemes, showcasing these Nature Based Solutions through the Oldham Urban Greening project.
- Develop our Biodiversity Net Gain offer to local authorities and landowners.

All of our planning is designed to ensure we have the resilience and flexibility as an organisation to cope with a changing and challenging context while focusing on the development of new programmes of work that contribute to our mission and express our values. This will mean a greater variety of income sources, investment in our communications capabilities, effective and efficient performance on our portfolio of programmes and contracts, active management of our costs and assets and a continued commitment from our volunteer trustees to support and champion our work.

Overall, in 2025/26, we aim to:

- Improve 300,000 square metres of publicly accessible land
- Deliver 12 projects addressing climate resilience and ten projects to address habitat and biodiversity loss
- Work with 150 children/young people on environmental and education projects
- Fund 60 VCS organisations via grant programmes
- Deliver 20 activities to communities on the country parks
- Support 700 people to make greener choices
- Support 350 Adults into Education, Training and Employment
- Support 100 Young People into Education, Training and Employment
- Help people gain 100 formal qualifications
- Provide 500 outdoor education places
- Support 3,500 fuel poor households
- Save clients £80,000 on their Utility bills
- Save 35 tonnes of carbon in domestic homes
- Provide 500 homes with Retrofit Assessments and/or Energy Performance Certificates
- Save 15 tonnes of CO<sub>2</sub>e in non-domestic properties
- Work with 100 community organisations through the WYCA One Stop Shop

## 5. Financial performance

Our net incoming resources for 2024/25 totalled £6,273,323 (2023/24 £6,003,129), with an unrestricted deficit of £11,884 (2023/24 a surplus of £28,427).

Our financial strategy has three clear and linked strands as follows:

- to minimise our overhead costs to ensure discretionary spending is focused on supporting front line delivery and generating more income
- to achieve an operating break-even
- to improve our financial strength to withstand unexpected challenges ahead and to invest in the capability we need to diversify our income streams and ensure the quality of our provision.

### Reserves

In line with this financial strategy our trustees have agreed that we should aim to hold at least 3 months of operating costs (c £763,000 for Groundwork Yorkshire in 2024/25) in liquid reserves. We believe this is appropriate for the following reasons:

- to absorb short term set-backs such as loss or delays in funding
- to provide the working capital required to finance retrospective programme funding which can result in considerable timing differences between expenditure and receipt of funds
- to cover the cost of investing in staff training and development to develop new and improved services for Groundwork
- to cover the cost of developing new services, such as improved communications, research and quality and business information systems
- to set aside funds for capital assets such as ICT equipment and for properly equipping our properties
- to provide funding to cover any unforeseen downturn in activity, allowing alternative activity to be generated and/or a planned down-sizing of our staff team.

The above needs for reserves have to be balanced against the following factors:

- the need to be seen as a responsible charity by the Charity Commission, our partners and funders, our member Trusts within Groundwork and the communities we serve
- the need to avoid the creation or retention of unnecessary surpluses for which there is no future planned requirement or that bear no relation to our charitable aims.

The charity's level of free liquid reserves at the end of 2024/25 stands at £590,799, which represents net current assets less restricted funds and less designated funds expected to be used in the next financial year. We recognise that this is lower than our reserves target, and our financial strategy continues to focus on the effective management of cashflow and the generation of operating surpluses to improve our reserves position.

At the end of the financial year, the charity's unrestricted reserves totalled £1,159,580 (2023/24: £302,648) and restricted reserves totalled £0 (2023/24: £900,000).

### Principal funding sources

Most of our funding comes from public or private sector grants and contracts. Each main programme is structured and funded differently, as outlined below:

- Our **Design & Capital Programme** – is supported by Leeds City Council, various Parish and Town Councils across the region, Tesco through their Bags of Help programme, Landfill Community Funding e.g. Veolia, National Lottery Community Fund and through various grass roots community groups, such as Friends of Gledhow Valley Woods.
- Our work in **Communities** is supported by the National Lottery Community Fund, Tesco, Comic Relief, the Land Trust, Leeds City Council, Leeds Community Foundation, and North Yorkshire Council.
- The main funder for our **Lifelong Learning** programme is Leeds City Council's Adult Learning service.
- **Green Doctor and Green Doctor Retrofit** are funded by Leeds City Council, Bradford City Council, Kirklees Council, Care and Repair, Energy Redress, Groundwork UK, British Gas Trust, Northern Gas Networks & Northern Powergrid, Dyson and a range of housing partners.

### Expenditure on charitable objectives

In line with the objectives set in our strategy and our business plan, our expenditure in the year was directed towards the activities mentioned in the above report and summary. In the period to March 2025, Groundwork Yorkshire spent £5 million on charitable activities. £1.2 million was spent on our trading activities.

### Staff Remuneration

Staff salaries are set by management, based on broad pay bands and market tested through recruitment. The salary of the Executive Director is determined by the Board.

### Events after the year end

After the year ended 31st March 2025 but prior to the date of this report, Groundwork Yorkshire Limited was appointed and became the sole trustee of Leeman Road Millenium Green Trust (charity number: 1077557). At the date of appointment, the net assets of Leeman Road Millenium Trust were £492,828.

## 6. Principal risks and uncertainties

The Board of Groundwork Yorkshire fully accepts its responsibilities under the Charity Commission's Statement of Recommended Practice (SORP) for ensuring that the major risks to which the charity is exposed are identified and reviewed, and that there are systems in place to mitigate them.

Major risks are those that have a high probability of occurring and would, if they occurred, have a severe impact on either operational performance or achievement of purpose, or could damage Groundwork's reputation.

Our Board of Trustees, through its delegated Committee structure, regularly monitors the development and operation of Groundwork Yorkshire's risk management process. The process, which operates as both a top-down and bottom-up mechanism, is designed to enable trustees to conclude whether the major risks to which the charity is exposed have been identified and reviewed, and that systems have been established to mitigate these risks.

Our senior management team has, with support from trustees, undertaken the following:

- reviewed the main, high impact generic risks
- established a risk register of all the significant risks which might impact on our core purposes and key objectives
- established a bottom-up and top-down process of risk identification, assessment, mitigation and monitoring for all likely risks
- produced a detailed annual report setting out the action designed to eradicate or mitigate the risks identified

Following review by Committee, a report is prepared for the Board identifying the major risks on which trustees should concentrate action at the highest level.

The major areas of potential risk, for which we have active and specific mitigation strategies in place, are as follows:

- > The climate and nature crises will deepen, leading to further pressure on governments and businesses to demonstrate leadership and support practical action.
- > The long tail of the Covid pandemic will continue to cause disruption and put pressure on public finances requiring ongoing flexibility and the need to operate within tight national and local spending plans.
- > The future policy direction of the UK government is unclear.
- > The gap between the plans and priorities of the UK government and devolved administrations and mayors is likely to remain, and possibly grow, requiring a multi-faceted response to political positioning.
- > The transition from EU Structural Funds to a new UK Shared Prosperity Fund is likely to lead to gaps in provision, but also new opportunities for more joined-up programmes of social and economic regeneration

- 
- > Poor delivery quality or the inappropriate use of funds undermining our reputation and compromising future business development or an unexpected withdrawal of funding from a major partner, for example due to failure to meet targets, or a significant clawback of funding as a result of programme audits
  - > A major personal incident (e.g. in relation to Health & Safety or Safeguarding) occurring on a project or non-compliance with data security requirements by our staff or subcontractors or our systems being affected by a significant cyber-attack.

We recognise that risk management is an essential part of good business practice and an effective mechanism of good governance. The Board is committed to ensuring that risk management processes are embedded throughout the organisation, and that these processes are used to help identify at an early-stage issues that affect performance or achievement of purpose.

However, the Board recognises that a risk management system can only seek to manage rather than eliminate risk of failure, and that it should therefore be only one of the tools that the Board uses to provide effective control and management of the administration of the charity.

## 7. Statement of trustees' responsibilities

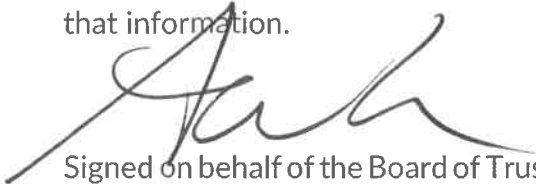
Our trustees are responsible for preparing Groundwork Yorkshire's Annual Report and Financial Statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- > select suitable accounting policies and then apply them consistently
- > make judgements and accounting 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
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Our trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. They are also responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities. These financial statements are published on our website in accordance with UK legislation governing the preparation and dissemination of financial statements. The maintenance and integrity of the website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements published.

### Disclosure of information by the trustees to the auditor

Each of the trustees has confirmed that, so far as they are aware, there is no relevant audit information of which Groundwork Yorkshire's auditor is unaware, and that they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that Groundwork Yorkshire's auditor is aware of that information.



Signed on behalf of the Board of Trustees

**Antony Nelson, Chair** 10 November 2025

# Independent Auditor's Report to the Trustees of Groundwork Yorkshire Ltd

## Opinion

We have audited the financial statements of Groundwork Yorkshire Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the entity and industries in which it operates, we identified the principal risks of non-compliance with laws and regulations related to health and safety, safeguarding, employments law and data protection. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, tax legislation and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including through discussions with the directors and discussions within our audit team planning meeting. We determined the principal risks were related to posting journal entries to manipulate profits, and management bias in accounting estimates.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Challenged assumptions and judgements made by management in determining significant accounting estimates.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed audit procedures which included, but were not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Discussions with management of known or suspected instances of non-compliance with laws and regulations.

At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

C. Darwin

Christopher Darwin FCA (Senior Statutory Auditor)

For and on behalf of Thomas Coombs Limited

Statutory Auditor

Chartered Accountants

3365 The Pentagon

Century Way

Thorpe Park

Leeds

West Yorkshire

LS15 8ZB

Date: .....10<sup>th</sup> November 2025.....

# Statement of Financial Activities

FOR THE YEAR ENDED 31 MARCH 2025


	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	75,944	-	75,944	204,707
<b>Charitable activities</b>					
Community Projects	6	625,549	413,437	1,038,986	1,069,574
Design Projects		1,586,676	71,450	1,658,126	1,196,171
Green Doctor		1,632,195	709,383	2,341,578	2,084,374
Other trading activities	4	1,074,838	-	1,074,838	1,367,416
Investment income	5	83,851	-	83,851	80,887
<b>Total</b>		<b>5,079,053</b>	<b>1,194,270</b>	<b>6,273,323</b>	<b>6,003,129</b>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities	7	1,154,385	-	1,154,385	1,280,773
Investment management		72,125	-	72,125	53,542
<b>Charitable activities</b>					
Community Projects	8	693,576	413,437	1,107,013	1,205,970
Design Projects		1,348,971	71,450	1,420,421	1,181,341
Green Doctor		1,821,880	709,383	2,531,263	2,253,076
<b>Total</b>		<b>5,090,937</b>	<b>1,194,270</b>	<b>6,285,207</b>	<b>5,974,702</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,884)</b>	<b>-</b>	<b>(11,884)</b>	<b>28,427</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		966,404	-	966,404	937,977
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>954,520</b>	<b>-</b>	<b>954,520</b>	<b>966,404</b>

# Charity Balance Sheet

AT 31 MARCH 2025

	Notes	Group		Charity	
		2025 £	2024 £	2025 £	2024 £
<b>FIXED ASSETS</b>					
Tangible assets	14	237,929	248,318	15,932	35,483
Investments	15	-	-	251	251
Investment property	16	900,000	900,000	900,000	900,000
		<u>1,137,929</u>	<u>1,148,318</u>	<u>916,183</u>	<u>935,734</u>
<b>CURRENT ASSETS</b>					
Stocks	17	60,652	47,696	11,490	9,542
Debtors	18	1,180,903	1,560,507	1,160,176	1,686,510
Cash at bank		388,945	242,422	344,361	205,241
		<u>1,630,500</u>	<u>1,850,625</u>	<u>1,516,027</u>	<u>1,901,293</u>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(1,394,212)	(1,538,923)	(925,228)	(1,213,058)
		<u>236,288</u>	<u>311,702</u>	<u>590,799</u>	<u>688,235</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,374,217</u>	<u>1,460,020</u>	<u>1,506,982</u>	<u>1,623,969</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
Amounts falling due after more than one year	20	(419,697)	(493,616)	(347,402)	(421,321)
		<u>954,520</u>	<u>966,404</u>	<u>1,159,580</u>	<u>1,202,648</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
	27				
Unrestricted funds- General fund		236,288	66,404	590,799	302,648
Designated funds		718,232	-	568,781	-
Restricted funds- fixed assets		-	900,000	-	900,000
Restricted funds		-	-	-	-
		<u>954,520</u>	<u>966,404</u>	<u>1,159,580</u>	<u>1,202,648</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>					

The financial statements were approved by the Board of Trustees and authorised for issue on 10/11/25 and were signed on its behalf by:



Antony Nelson, Chair

# Consolidated Cash Flow Statement

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	261,043	(32,181)
<b>Cash flows from investing activities</b>			
Investment income		83,851	80,887
Investment management costs		(72,125)	(53,542)
Purchase of tangible fixed assets		(42,241)	(53,621)
Net cash from investing activities		(30,515)	(26,276)
<b>Cash flows from financing activities</b>			
Loan repayments		(72,351)	(70,554)
Loan interest		(11,654)	(14,041)
Net cash from financing activities		(84,005)	(84,595)
Increase/(decrease) in cash and cash equivalents		146,523	(143,052)
Cash and cash equivalents at beginning of period	2	242,422	385,474
Cash and cash equivalents at end of period	2	388,945	242,422

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(11,884)	28,427
Adjustments for:		
Depreciation charges	52,630	54,710
Loss on disposal of fixed assets	-	1,390
Investment income	(83,851)	(80,887)
Investment management costs	72,125	53,542
Loan interest	11,654	14,041
Increase in stocks	(12,956)	(5,633)
Decrease/(increase) in debtors	379,604	(187,521)
(Decrease)/increase in creditors	(146,279)	89,750
<b>Net cash provided by operations</b>	<b><u>261,043</u></b>	<b><u>(32,181)</u></b>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>242,422</u>	<u>146,523</u>	<u>388,945</u>
	<u>242,422</u>	<u>146,523</u>	<u>388,945</u>
<b>Debt</b>			
Bank loan	(24,128)	10,177	(13,951)
Other loans	<u>(586,746)</u>	<u>62,174</u>	<u>(524,572)</u>
	<u>(610,874)</u>	<u>72,351</u>	<u>(538,523)</u>
<b>Total</b>	<b><u>(368,452)</u></b>	<b><u>218,874</u></b>	<b><u>(149,578)</u></b>

# Notes forming part of the financial statements

## FOR THE YEAR ENDED 31 MARCH 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

#### Going concern

At the time of signing these accounts, having considered the economic climate, the Trustees expectations and intentions for the next 12 months, and the availability of working capital, the Trustees are of the opinion that the company will remain viable for the foreseeable future and accordingly these financial statements have been prepared on the going concern basis.

The trustees have considered that the forward order book, indicates that, overall, a promising proportion of funding for the year is now in place, based on confirmed contracts. The trustees have a reasonable level of confidence, based on development work that is already at an advanced stage, for another significant proportion.

New opportunities continue to be explored.

Our Trading Companies continue to make a positive financial contribution. GPL has a strong forward order book for the next two years, and membership of our golf clubs at Whitwood and Springhead has been growing steadily.

#### Group financial statements

These financial statements consolidate the accounts of the charity and its subsidiary undertakings, all of which are made up to 31 March, on a line by line basis. Transactions between group companies are eliminated on consolidation. No Statement of Financial Activities is presented for the charity alone.

#### Income

Income is recognised in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from charitable activities is accounted for when earned for service contracts. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by the year end, the balance is carried forward as deferred income.

**1. ACCOUNTING POLICIES – continued**

**Income**

Investment income is earned through holding assets for investment purposes-such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Where contracts include success fees this income is not recognised until the targets have been achieved. Where activities have been undertaken that are expected to-lead to future success fees this is included at cost in work in progress.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of other trading activities includes the costs of the group's non-charitable trading subsidiary.
- Expenditure on charitable activities includes direct and indirect costs of delivering the group's charitable activities.
- Investment management costs includes the cost of maintaining the group's investment property. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a staff time basis and other overheads have been allocated on a staff time basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Individual tangible fixed assets costing £1,500 or more are capitalised and included at cost including any incidental expenses of acquisition.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write-off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

Project equipment and tools	<b>5 years SL</b>
Office equipment	<b>3-5 years SL</b>
Computer Hardware	<b>3 years SL</b>
Motor vehicles	<b>3 years SL</b>
Golf course and facilities	<b>20 years SL</b>

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

## 1. ACCOUNTING POLICIES – continued

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Taxation

The charity is exempt from corporation 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.

### Financial instruments

The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### Pension costs

The company makes contributions to the West Yorkshire Local Government Superannuation Fund, a defined benefit scheme.

The scheme is a funded multi-employer scheme and the assets are held separately from those of the company in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Actuarial gains and losses are recognised immediately in other recognised gains and losses. A net pension asset is recognised where it is supported by a right to reduce contributions due.

### Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation, Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The group makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in the notes, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation has been used by the actuary in valuing the pensions liability at 31<sup>st</sup> March 2025.

Any difference-s between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

**3. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Core funding	67,012	53,870
Other	<u>8,932</u>	<u>150,837</u>
	<u>75,944</u>	<u>204,707</u>

**4. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Trading activities of subsidiaries	<u>1,074,838</u>	<u>1,367,416</u>

**5. INVESTMENT INCOME**

	2025	2024
	£	£
Rents received	<u>83,851</u>	<u>80,887</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2025	2024
		£	£
Income from projects	Community Projects	1,038,986	1,069,574
Income from projects	Design Projects	1,658,126	1,196,171
Income from projects	Green Doctor	<u>2,341,578</u>	<u>2,084,374</u>
		<u>5,038,690</u>	<u>4,350,119</u>

7. RAISING FUNDS

	2025	2024
	£	£
Trading activities of subsidiaries	<u>1,154,385</u>	<u>1,280,773</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Community Projects	899,173	207,840	1,107,013
Design Projects	1,088,729	331,692	1,420,421
Green Doctor	<u>2,062,852</u>	<u>468,411</u>	<u>2,531,263</u>
	<u>4,050,754</u>	<u>1,007,943</u>	<u>5,058,697</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	1,813,983	1,463,757
Temporary staff	60,785	52,667
Materials	180,954	106,140
Other project costs	323,951	227,953
Vehicle and equipment costs	180,386	133,713
Subcontractor & consultant fee	1,236,754	1,351,576
Grant funding activities	<u>253,941</u>	<u>240,081</u>
	<u>4,050,754</u>	<u>3,575,887</u>

10. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Community Projects	204,731	3,109	207,840
Design Projects	326,729	4,963	331,692
Green Doctor	<u>461,402</u>	<u>7,009</u>	<u>468,411</u>
	<u>992,862</u>	<u>15,081</u>	<u>1,007,943</u>

## 10. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Community Projects £	Design Projects £	Green Doctor £	2025 Total activities £	2024 Total activities £
Staff costs	130,943	208,972	295,107	635,022	708,076
Travel	13,227	21,109	29,810	64,146	70,864
Marketing	213	339	479	1,031	1,216
Premises	11,270	17,985	25,398	54,653	51,315
Communications	7,799	12,447	17,577	37,823	19,596
Professional fees	1,389	2,216	3,129	6,734	30,764
Insurance	8,072	12,882	18,192	39,146	42,620
Sundry	13,685	21,840	30,843	66,368	21,734
IT	14,398	22,979	32,450	69,827	75,062
Depreciation of tangible and heritage assets	3,735	5,960	8,417	18,112	23,309
<u>Governance costs</u>					
Legal and professional fees	-	-	-	-	-
Audit fees	3,109	4,963	7,009	15,081	19,421
Non-audit services	-	-	-	-	523
	<u>207,840</u>	<u>331,692</u>	<u>468,411</u>	<u>1,007,943</u>	<u>1,064,500</u>

## 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

## 12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	2,686,608	2,391,489
Social security costs	219,534	183,648
Pension costs	62,394	59,324
	<u>2,968,536</u>	<u>2,634,461</u>

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

	2025	2024
Charitable activities	80	75
Trading subsidiaries	42	42
	<u>122</u>	<u>117</u>

The total employment costs to the group of the key management personnel during the year were £279,361 (2024: £230,137). These amounts are total staff costs and therefore include social security costs and employer's contributions to pension schemes.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	Number	Number
In the band £70,001-£80,000	1	1
	<u>1</u>	<u>1</u>

Pension contributions of £Nil (2024: £Nil) were paid by the Charity for the above employee.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	204,707	-	204,707
<b>Charitable activities</b>			
Community Projects	296,298	773,276	1,069,574
Design Projects	331,368	864,803	1,196,171
Green Doctor	577,422	1,506,952	2,084,374
Other trading activities	1,367,416	-	1,367,416
Investment income	80,887	-	80,887
<b>Total</b>	<u>2,858,098</u>	<u>3,145,031</u>	<u>6,003,129</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities	1,280,773	-	1,280,773
Investment management	53,542	-	53,542
<b>Charitable activities</b>			
Community Projects	432,694	773,276	1,205,970
Design Projects	316,538	864,803	1,181,341
Green Doctor	746,124	1,506,952	2,253,076
<b>Total</b>	<u>2,829,671</u>	<u>3,145,031</u>	<u>5,974,702</u>
<b>NET INCOME</b>	28,427	-	28,427
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	937,977	-	937,977
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>966,404</u></u>	<u><u>-</u></u>	<u><u>966,404</u></u>

14. TANGIBLE FIXED ASSETS

Group	Golf course and facilities equipment	Project equipment	Office
	£	£	£
<b>COST</b>			
At 1st April 2024	193,276	186,182	13,003
Additions	<u>22,687</u>	<u>7,087</u>	-
At 31st March 2025	<u>215,963</u>	<u>193,269</u>	<u>13,003</u>
<b>DEPRECIATION</b>			
At 1st April 2024	56,260	127,187	1,569
Charge for year	<u>13,280</u>	<u>14,627</u>	<u>4,334</u>
At 31st March 2025	<u>69,540</u>	<u>141,814</u>	<u>5,903</u>
<b>NET BOOK VALUE</b>			
At 31st March 2025	<u>146,423</u>	<u>51,455</u>	<u>7,100</u>
At 31st March 2024	<u>137,016</u>	<u>58,995</u>	<u>11,434</u>
	Motor vehicles	Computer equipment	Totals
	£	£	£
<b>COST</b>			
At 1st April 2024	116,272	54,529	563,262
Additions	<u>12,157</u>	<u>310</u>	<u>42,241</u>
At 31st March 2025	<u>128,429</u>	<u>54,839</u>	<u>605,503</u>
<b>DEPRECIATION</b>			
At 1st April 2024	84,802	45,126	314,944
Charge for year	<u>12,886</u>	<u>7,503</u>	<u>52,630</u>
At 31st March 2025	<u>97,688</u>	<u>52,629</u>	<u>367,574</u>
<b>NET BOOK VALUE</b>			
At 31st March 2025	<u>30,741</u>	<u>2,210</u>	<u>237,929</u>
At 31st March 2024	<u>31,470</u>	<u>6,590</u>	<u>248,318</u>

15. FIXED ASSET INVESTMENTS

Charity	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1st April 2024 and 31st March 2025	<u>251</u>
<b>NET BOOK VALUE</b>	
At 31st March 2025	<u>251</u>
At 31st March 2024	<u>251</u>

The charity owns the whole ordinary share capital of Groundwork Pride Limited, a company registered in England and Wales. The subsidiary undertakes environmental projects similar to those of the charity but which, because of their location or nature cannot be undertaken by the charities. Taxable profits are donated to the charities in proportion to the work done in each area. Assets and liabilities are not owned in proportion to the shareholdings but as agreed between the two companies.

The charity owns the whole ordinary share capital of Job Match (UK) Limited, a company registered in England and Wales. The subsidiary provides recruitment services tailored to the needs of beneficiaries of the charities employment projects. Any profits will be donated to the charity.

The charity owns the whole ordinary share capital of Whitwood Golf Club Limited, a company registered in England and Wales and incorporated on 21 June 2012. The subsidiary operates two golf courses.

The results of each company is included within these consolidated financial statements on a line by line basis.

	JMUKL 2025 £	GPL 2025 £	JMUKL 2024 £	GPL 2024 £
Turnover	61,045	924,406	52,949	851,879
Cost of sales	<u>(54,242)</u>	<u>(447,820)</u>	<u>(45,788)</u>	<u>(604,310)</u>
Gross profit	6,803	476,586	7,161	247,569
Administrative expenses	(1,265)	(371,474)	(6,731)	(232,843)
Interest received and other income	<u>-</u>	<u>5,760</u>	<u>-</u>	<u>280</u>
Net profit/(loss)	<u>5,538</u>	<u>99,352</u>	<u>430</u>	<u>15,006</u>
Assets	359	389,450	1,624	360,940
Liabilities	<u>(41,559)</u>	<u>(468,068)</u>	<u>(48,362)</u>	<u>(538,910)</u>
Net assets	<u>(41,200)</u>	<u>(78,618)</u>	<u>(46,738)</u>	<u>(177,970)</u>
Called up share capital	100	100	100	100
Profit and loss account	<u>(41,300)</u>	<u>(78,718)</u>	<u>(46,838)</u>	<u>(178,070)</u>
	<u>(41,200)</u>	<u>(78,618)</u>	<u>(46,738)</u>	<u>(177,970)</u>

15. FIXED ASSET INVESTMENTS - continued

	WGCL 2025 £	WGCL 2024 £
Turnover	741,059	856,374
Cost of sales	<u>(304,052)</u>	<u>(442,817)</u>
Gross profit	437,007	413,557
Administrative expenses	(539,033)	(443,822)
Interest received and other income	<u>28,320</u>	<u>20,948</u>
Net profit/(loss)	<u><u>(73,706)</u></u>	<u><u>(9,317)</u></u>
Assets	349,468	396,724
Liabilities	<u>(434,459)</u>	<u>(408,009)</u>
Net assets	<u><u>(84,991)</u></u>	<u><u>(11,285)</u></u>
Called up share capital	100	100
Profit and loss account	<u>(85,091)</u>	<u>(11,385)</u>
	<u><u>(84,991)</u></u>	<u><u>(11,285)</u></u>

Company registration numbers of the subsidiaries are  
 Groundwork Pride Limited- 02871169  
 Job Match (UK) Limited- 07677305  
 Whitwood Golf Club Limited- 08114265

16. INVESTMENT PROPERTY

Group and Charity	£
<b>FAIR VALUE</b>	
At 1st April 2024 and 31st March 2025	<u>900,000</u>
<b>NET BOOK VALUE</b>	
At 31st March 2025	<u><u>900,000</u></u>
At 31st March 2024	<u><u>900,000</u></u>

The property was valued on an open market existing use basis on 11 April 2023 by Feather Smalles Scales Chartered Surveyors. The historical cost of the asset is £5,790,717 (2024: £5,790,717).

17. STOCKS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Stocks	<u>60,652</u>	<u>47,696</u>	<u>11,490</u>	<u>9,542</u>

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	575,279	734,665	306,041	539,845
Other debtors	145,172	103,403	144,339	473,401
Amounts owed by group undertakings	-	-	395,959	147,556
Prepayments and accrued income	460,452	722,439	313,837	525,708
	<u>1,180,903</u>	<u>1,560,507</u>	<u>1,160,176</u>	<u>1,686,510</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans and overdrafts (see note 21)	10,170	10,170	10,170	10,170
Other loans (see note 21)	108,656	107,088	63,733	62,165
Trade creditors	504,059	612,290	247,797	380,952
Social security and other taxes	237,955	212,648	225,352	188,101
Other creditors	37,985	17,085	20,164	10,667
Accruals	83,026	279,444	60,597	267,601
Deferred income (see note 22)	412,361	300,198	297,415	293,402
	<u>1,394,212</u>	<u>1,538,923</u>	<u>925,228</u>	<u>1,213,058</u>

20. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans and overdrafts (see note 21)	3,781	13,958	3,781	13,958
Other loans (see note 21)	415,916	479,658	343,621	407,363
	<u>419,697</u>	<u>493,616</u>	<u>347,402</u>	<u>421,321</u>

21. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,170	10,170
Other loans	<u>108,656</u>	<u>107,088</u>
	<u>118,826</u>	<u>117,258</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	3,781	10,170
Other loans - 1-2 years	<u>137,638</u>	<u>136,028</u>
	<u>141,419</u>	<u>146,198</u>
Amounts falling between two and five years:		
Bank loans – 2-5 years	-	3,788
Other loans – 2-5 years	<u>206,087</u>	<u>201,014</u>
	<u>206,087</u>	<u>204,802</u>
Amounts falling after more than five years:		
Bank loans - more than 5 years	-	-
Other loans - more than 5 years	<u>72,191</u>	<u>142,616</u>
	<u>72,191</u>	<u>142,616</u>

Other loans include £407,354 (2024: £469,518) secured on the charity's investment property.

22. DEFERRED INCOME

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Balance brought forward	300,198	294,673	293,402	260,186
Income received	6,103,109	5,283,872	5,178,703	4,241,244
Income released to SOFA	<u>(5,990,946)</u>	<u>(5,278,347)</u>	<u>(5,174,690)</u>	<u>(4,208,028)</u>
Balance carried forward	<u>412,361</u>	<u>300,198</u>	<u>297,415</u>	<u>293,402</u>

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions imposed have not yet been met.

## 23. COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	<u>916</u>	<u>8,814</u>
	<u>916</u>	<u>8,814</u>

The group had rents due from its investment property as follows:

	2025	2024
	£	£
Within one year	<u>41,437</u>	<u>39,990</u>
Between one and five years	<u>64,875</u>	<u>69,497</u>
	<u>106,312</u>	<u>109,487</u>

24. EMPLOYEE BENEFIT OBLIGATIONS

The company makes payments on behalf of employees to the West Yorkshire Pension Fund. It is a funded defined benefit scheme, with the assets held in separate trustee-administered funds.

A full actuarial valuation was carried out at 31 March 2022 and was last updated to 31 March 2025 by a qualified independent actuary. As at the year end the scheme was in surplus and had recorded a surplus movement for the year. There is no provision within the scheme terms for the return of any part of the surplus to the employer and accordingly in accordance with FRS 102, neither the pension surplus nor the movement in the year have been recognised.

Major assumptions

	2025	2024
	%	%
Rate of Increase in salaries	3.8	3.9
Rate of Increase for pensions	2.5	2.6
Rate of Inflation (CPI)	2.5	2.6
Discount rate	5.8	4.8

Life expectancy assumptions

	2025	2024
	years	years
Male current pensioner age 65 now	20.9	21.0
At 65 for a male future pensioner aged 45 now	21.8	22.3
Female current pensioner age 65 now	24.1	24.2
At 65 for a female future pensioner aged 45 now	24.8	25.2

	Value as at 2025	Value as at 2024
	£000	£000
<b>Share of assets and rate of return</b>		
Equities	4,325	3,639
Government bonds	491	389
Other bonds	218	192
Property	153	128
Cash	142	82
Other	<u>125</u>	<u>151</u>
Total market value of assets	5,454	4,581
Present value of scheme liabilities	<u>(4,033)</u>	<u>(3,925)</u>
Unrecognised asset	<u>1,421</u>	<u>656</u>

£000	Movement in unrecognised asset/(deficit) £000	2025	2024
	At start of year	656	345
	Current service charge	(33)	(28)
	Employer contributions	-	2
	Net interest/return on assets	33	16
	Actuarial gain/(loss)	38	10
	Remeasurement gain/(loss)	(53)	-
	Actuarial gains/(losses) due to changes in financial assumptions	746	-
	Gains from group transfers	34	-
	Asset restriction	-	-
	At end of year	<u>1,421</u>	<u>656</u>

24. EMPLOYEE BENEFIT OBLIGATIONS - continued

Net interest/return on assets	2025	2024
	£000	£000
Interest on assets	233	203
Interest on liabilities	(200)	(187)
	<u>33</u>	<u>16</u>

25. RESULTS OF PARENT CHARITY

	2025	2024
	£	£
Income	5,338,498	4,658,958
Expenditure	(5,381,566)	(4,636,648)
Increase/(decrease) in funds	(43,068)	22,310
Total funds brought forward	<u>1,202,648</u>	<u>1,180,338</u>
Total funds carried forward	<u>1,159,580</u>	<u>1,202,648</u>
Restricted funds	-	900,000
Designated funds	568,781	-
Unrestricted funds	<u>590,799</u>	<u>302,648</u>
	<u>1,159,580</u>	<u>1,202,648</u>

26. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

2025	Designated funds	Restricted funds	Unrestricted funds	Total
	£	£	£	£
Group				
Tangible fixed assets	237,929	-	-	237,929
Investments	-	-	-	-
Investment property	900,000	-	-	900,000
Current assets	-	-	1,630,500	1,630,500
Creditors < 1 year	-	-	(1,394,212)	(1,394,212)
Creditors > 1 year	(419,697)	-	-	(419,697)
Net assets	<u>718,232</u>	<u>-</u>	<u>236,288</u>	<u>954,520</u>

26. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS - continued

2025

	Designated funds	Restricted funds	Unrestrict ed funds	Total
Charity	£	£	£	£
Tangible fixed assets	15,932	-	-	15,932
Investments	251	-	-	251
Investment property	900,000	-	-	900,000
Current assets	-	-	1,516,027	1,516,027
Creditors < 1 year	-	-	(925,228)	(925,228)
Creditors > 1 year	(347,402)	-	-	(347,402)
Net assets	<u>568,781</u>	<u>-</u>	<u>590,799</u>	<u>1,159,580</u>

27. MOVEMENT IN FUNDS- GROUP

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	66,404	40,746	129,138	236,288
Designated fixed asset equity reserve	-	(52,630)	770,862	718,232
	<u>66,404</u>	<u>(11,884)</u>	<u>900,000</u>	<u>954,520</u>
<b>Restricted funds</b>				
Restricted fixed assets	900,000	-	(900,000)	-
Restricted projects	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>966,404</u>	<u>(11,884)</u>	<u>-</u>	<u>954,520</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,079,053	(5,038,307)	40,746
Designated fixed asset equity reserve	-	(52,630)	(52,630)
	<u>5,079,053</u>	<u>(5,090,937)</u>	<u>(11,884)</u>
<b>Restricted funds</b>			
Restricted fixed assets	-	-	-
Restricted projects	1,194,270	(1,194,270)	-
	<u>1,194,270</u>	<u>(1,194,270)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>6,273,323</u>	<u>(6,285,207)</u>	<u>(11,884)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	37,977	28,427	66,404
<b>Restricted funds</b>			
Restricted fixed assets	900,000	-	900,000
Restricted projects	-	-	-
	<u>937,977</u>	<u>28,427</u>	<u>966,404</u>
<b>TOTAL FUNDS</b>	<u>937,977</u>	<u>28,427</u>	<u>966,404</u>

## 27. MOVEMENT IN FUNDS- continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,858,098	(2,829,671)	28,427
Restricted funds			
Restricted projects	3,145,031	(3,145,031)	-
	<u>6,003,129</u>	<u>(5,974,702)</u>	<u>28,427</u>
TOTAL FUNDS			

Unrestricted funds are the retained surpluses of the group and are available to be used for any purpose specified within the trust's objectives and are the only funds that are available for use at the discretion of the trustees.

Restricted funds represent unspent balances on grants received for specific projects. The restrictions are generally imposed by the funding body and often include the type of expenditure allowed and geographical area of project and the activity to be supported.

The designated fixed asset equity reserve represents the book value of fixed assets less long term debt which provides financing to the group and charity.

Restricted fixed asset funds represent the net book value of fixed assets purchased out of restricted funds together with unexpended balances on grants received for specific projects where the project expenditure is to be capitalised as a fixed asset.

Transfers from the restricted fixed asset reserve represent the fulfilment of a restriction following the completion of development works at the Charity's investment property.

## 28. SUBSEQUENT EVENTS

After the year ended 31<sup>st</sup> March 2025 but prior to the date of this report, Groundwork Yorkshire Limited was appointed and became the sole trustee of Leeman Road Millenium Green Trust (charity number: 1077557). At the date of appointment, the net assets of Leeman Road Millenium Trust were £492,828.

29. RELATED PARTY DISCLOSURES

The Federation of Groundwork Trusts, Wakefield Metropolitan District Council, Leeds City Council, North Yorkshire Council are the members of the trust. The Federation of Groundwork Trusts is also a member of Groundwork North Yorkshire. It is also a member of The Leeds Groundwork Trust, which has a subsidiary undertaking Groundwork Environmental Services (Leeds) Limited.

During the year in the ordinary course of business, the group entered into transactions with the above as follows.

	2025	2024
	£	£
<b>Incoming resources</b>		
The Federation of Groundwork Trusts	1,049,343	542,307
Leeds City Council	1,130,813	1,240,996
Selby District Council	(4,083)	4,900
North Yorkshire Council	22,945	62,551
The Leeds Groundwork Trust	737	737
Groundwork Greater Manchester	19,883	-
Groundwork North and East Cumbria	8,174	-
Groundwork Pride Limited	25,790	34,793
Whitwood Golf Club Limited	11,152	18,586
Job Match (UK) Limited	502	1,504
<b>Resources expended</b>		
The Federation of Groundwork Trusts	19,320	18,067
Wakefield Metropolitan District Council	2,469	2,732
Leeds City Council	18,242	9,582
Selby District Council	2,650	-
Groundwork Five Counties	8,332	-
Groundwork Greater Manchester	545	-
Groundwork London	9,648	-
Groundwork Pride Limited	717,666	369,494
Whitwood Golf Club Limited	3,092	8,186
Job Match (UK) Limited	60,864	52,667
<b>Debtors</b>		
The Federation of Groundwork Trusts	37,864	33,453
Leeds City Council	160,323	277,356
Selby District Council	-	5,750
North Yorkshire Council	-	-
The Leeds Groundwork Trust	-	85,881
Groundwork Greater Manchester	21,360	-
Groundwork North and East Cumbria	680	-
<b>Creditors</b>		
The Federation of Groundwork Trusts	2,508	-
Wakefield Metropolitan District Council	407,754	469,518
Leeds City Council	11,432	12,652
Selby District Council	-	-
Groundwork Five Counties	8,332	-
Groundwork Greater Manchester	-	-
Groundwork London	476	-

# Advisers

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## Auditors

Thomas Coombs Limited  
The Pentagon  
3365 Century Way  
Leeds LS15 8ZB

## Bankers

The Co-operative Bank plc  
P.O. Box 101  
1 Balloon Street  
Manchester  
M60 4EP

## Solicitors

Eversheds  
Cloth Hall Court  
Infirmary Street  
Leeds LS1 2JB

Stapleton Gardner & Co  
Stoneleigh House  
Commercial Street  
Morley  
Leeds LS27 8HN

# The Board of Trustees

The trustees (who are the directors of the company in accordance with the Companies Act 2006) on the date of approval of this report, or who served as trustees at any time during the year reported on, are as follows.

Nominated trustees	First appointed	Last appointed	Retired/resigned
David Blackburn	September 2023		Resigned June 2024
Elaine Blezard	May 2013	AGM 2022	
Peter Cooper	July 1999	AGM 2023	
David Jones	January 2024		Resigned June 2024
Antony Nelson	January 2021	AGM 2024	
John Readshaw	January 2021	AGM 2024	
Steve Shaw-Wright	September 2023	AGM 2023	
Paul Wray	September 2023	AGM 2023	

Co-opted trustees	First appointed	Last appointed	Retired/resigned
Alexena Cayless	September 2023	AGM 2023	
Trevor Lincoln	January 2021	AGM 2024	
Heena Mahmood	September 2023	AGM 2023	
Judith McKenna	September 2024	AGM 2024	
Azizur Rehman	September 2023		Resigned June 2024
Nicholas Robinson	September 2023	AGM 2023	
Gary Williams	September 2023	AGM 2023	
Dan Wilson	March 2022	AGM 2022	

## Company Secretary

Sarah Munro

### Committees & Trading Companies

Business Development Committee	Chair – Dan Wilson
Finance Committee	Chair – Judith McKenna
Governance & Compliance Committee	Chair – vacant
HR Committee	Chair – John Readshaw
Groundwork Pride Limited	Chair – Peter Cooper
Whitwood Golf Club Limited	Chair – Peter Cooper

### Executive Director

Adrian Curtis

**Groundwork Yorkshire Limited**

England & Wales - Charity number 519846

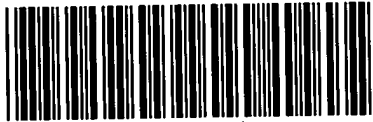
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# Accounts

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2023/24

WEDNESDAY



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COMPANIES HOUSE



**GROUNDWORK YORKSHIRE**

# Annual Report and Financial Statements



Groundwork Yorkshire Limited

Charity registration no. 519846  
Company registration no. 2202681

Registered office: Environment & Business Centre,  
Marilyn Rees Avenue, Leeds LS27 9SL

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## About Groundwork Yorkshire

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Groundwork supports practical action to create a fair and green future in which people places and nature thrive.

We believe that working with local communities and businesses to help them build their capacity and resilience is vital if we are to tackle hardship, achieve a just transition to net-zero and help nature recover in a way that reduces inequality and leads to better work and healthier, happier lives.

What this means in practice is: helping people get jobs and supporting the growth of the green economy; reducing the waste of energy, food and water; creating and maintaining biodiverse, accessible green spaces; supporting businesses to be more successful and responsible; and empowering communities to take action to improve their health and wellbeing and the local and global environment.

The way we work:

- > connects people with each other, with opportunity and with nature
- > builds knowledge and confidence so that people feel more in control of their future
- > delivers social, economic and environmental outcomes in an integrated way

We work with people who are facing multiple challenges and in places that are lacking social infrastructure and economic opportunities. Many of the places we prioritise are also increasingly vulnerable to extreme weather events.

We have four decades' experience of building partnerships to address these challenges in three connected ways.

- > We help people improve their prospects – increasing confidence, skills, wellbeing and employability and helping those out of work find jobs in the green economy
- > We help people create better places – making communities greener, healthier and better prepared for the future and enabling people to work together to bring about change in their local area
- > We help people protect the planet – supporting people and businesses to reduce their carbon footprint, cut waste and take practical action to combat the climate and nature emergencies

Groundwork Yorkshire is registered as a company and charity and is a member of the Federation of Groundwork Trusts. This report outlines the activity, priorities and financial position of Groundwork Yorkshire and how it contributes to Groundwork's collective achievements and impact, more details about the work of the Groundwork Federation can be found here: [Our impact - Groundwork](#).



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# Chair's Statement

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Groundwork grew from a time of social and economic crisis in the late 1970s and early 1980s. While much has changed over the last forty years, many of the issues we have been wrestling with remain: restoring pride of place and a sense of community; tackling climate change; working with unemployed people to improve their life chances or supporting individuals and communities with the multiple challenges of the current cost of living crisis.

I became Chairman of Groundwork Yorkshire in December 2023, having served on the Board for a number of years. Throughout my involvement with Groundwork, I've been proud to see how Groundwork Yorkshire has stepped up to support communities through current times of crisis.

Even in these most challenging of times our team continues to rise to the challenge of delivering ever more innovative solutions and support to the communities we serve. This report highlights some of what Groundwork Yorkshire has achieved in the last year.

In the coming year we will be supporting a number of our local authority partners as they strive to make the most of the Levelling Up Opportunities designed to help build pride in place. We will also, as we always have, work with individuals and communities to grow human capital and build community resilience.

On behalf of the Trustees, I would like to thank our great team for their passion, creativity and commitment to the work that we do and to our beneficiaries. We are, of course, extremely grateful to our many partners, funders and supporters and to all of those who participate in our projects. Without their dedication and support, we would not be able to make a difference in our local communities.

A special thanks also to the hundreds of volunteers who give their time so generously to our charitable causes, as Board and Committee Members, and also those from businesses, schools and community groups who are actively involved in our projects on the ground. I'd personally like to thank Peter Cooper, who stepped down as Chair in December 2023, for his unwavering commitment to Groundwork and his stewardship of Groundwork Yorkshire through the merger between Groundwork Wakefield, Groundwork Leeds and Groundwork North Yorkshire.



Antony Nelson, Chair - 26 September 2024

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# Governance

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## How we are organised and governed

Groundwork Yorkshire is a charity and a company limited by guarantee that was formed in 2021 following a merger between Groundwork Leeds, Groundwork North Yorkshire and Groundwork Wakefield. The governing documents are its Memorandum and Articles of Association, which were last amended by resolution on 26 September 2023.

Membership of Groundwork Yorkshire comprises Leeds City Council, North Yorkshire Council, Wakefield Metropolitan District Council and Groundwork UK. A membership agreement sets out our relationship with Groundwork UK

The Board of Trustees are appointed accordance with the Charities Act 2011, and are also the directors of the company in accordance with the Companies Act 2006. Up to ten of our trustees are nominated by our Members, through their respective Local Partnership Groups, and a further ten trustees may be co-opted by the Board on account of their skills, experience or networks.

Our trustees are responsible for ensuring Groundwork Yorkshire is managed effectively and efficiently with appropriate systems, processes and policies governing our financial management, our assets and our responsibilities to our staff, volunteers and beneficiaries. Trustees pay particular attention to our responsibilities in respect of health and safety, safeguarding, data protection and information management, and equity, diversity and inclusion across our organisation.

The work of the Board is supported by its sub-committees:

- > **Business Development Committee** – responsible for overseeing business development opportunities, areas for programme expansion and growth, and potential new opportunities.
- > **Finance Committee** – overseeing the financial management of Groundwork Yorkshire, reviewing the Annual Report & Financial Statements and leading on the audit and risk management.
- > **Governance & Compliance Committee** – responsible for overseeing governance and compliance functions, specifically, Health & Safety, Safeguarding, Information Management and Equity, Diversity and Inclusion.
- > **HR Committee** – overseeing our HR processes and policies.
- > **Local Partnership Groups** – a local focus in Leeds, Wakefield and North Yorkshire that brings together local interests to oversee activity in each area.

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Groundwork Yorkshire's Senior Management Team is led by the Executive Director and includes senior staff members responsible for financial management and resources and programme delivery. This team operates through delegated powers outlined in our financial regulations and provides regular reports on financial and operational performance and risk management.

### Relationships within Groundwork

Groundwork is a federation of independent charities, each working under a common brand to a common strategy. This strategy sets the direction, milestones and targets which influence operational decision-making across all parts of Groundwork and against which executives hold each other to account.

Within this strategic framework we make our own decisions about the project work we develop and deliver. The federation strategy supports our local decision-making by focusing on those areas of development and delivery where there is a need or an opportunity for Groundwork to act collectively in order to achieve maximum benefit for the communities it serves.

We work closely with our national and regional Groundwork partners. This helps us collaborate to share expertise and amplify our voice and the work we do so we reach more communities. Our work locally reflects the national mission and vision and we are proud to have shaped this through our membership of Groundwork UK.

We work closely with our fellow Trusts; Groundwork Cheshire, Lancashire & Merseyside; Groundwork North East & Cumbria; Groundwork South & North Tyneside and Groundwork Greater Manchester to collaborate and share good practice to maximise service delivery. In part this approach reflects the Government's "levelling up" agenda and previous "Northern Powerhouse" initiatives. It allows us to present ourselves at the appropriate scale with partners.

Our shared vision is to create a vibrant and sustainable Groundwork delivering more impact to the communities we serve across the North.



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# Objectives and Public Benefit

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Groundwork Yorkshire's charitable objectives were set down in its Memorandum of Association and were adopted in January 2021 and last amended in September 2023. They commit us to:

1. To promote the conservation, protection and improvement of the physical and natural environment in the Area.
2. To provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for those living in or working in or resorting to the Area.
3. To advance public education in environmental matters and of the ways of better conserving, protecting and improving the same wheresoever.
4. To promote for the public benefit, urban or rural regeneration in areas of social and economic deprivation within the Area by all or any of the following means:
  - a) the relief of poverty in such ways as may be thought fit;
  - b) the relief of unemployment in such ways as may be thought fit including assistance to find employment;
  - c) the advancement of education, training or re-training particularly amongst unemployed people and providing unemployed people with work experience;
  - d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
    - i. in setting up their own businesses; or
    - ii. to existing businesses;
  - e) the creation of training and employment opportunities by the provision of work space, buildings and/or land for use on favourable terms;
  - f) the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing;
  - g) the maintenance, improvement or provision of public amenities, including the provision of routeways such as footpaths and cycleways and access to main transport routes;
  - h) the preservation of buildings or sites of historic or architectural importance;
  - i) the provision or assistance in the provision of recreational facilities for the public at large and/or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
  - j) the protection or conservation of the environment, including the reclamation of derelict land for use as open space;

- 
- k) the provision of public health facilities and childcare, including the provision of schemes to promote healthier lifestyles and creche facilities to increase the ability of parents to take up employment;
  - l) the promotion of public safety and prevention of crime, including the alleviation of anti-social behaviour;
  - m) such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.
5. To promote sustainable development for the benefit of the public within the Area by:
- a) the preservation, conservation and the protection of the environment and the prudent use of resources;
  - b) the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities;
  - c) the promotion of sustainable means of achieving economic growth and regeneration.
6. To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.
7. Sustainable development in this Article and in Article 2.5 above means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs.
8. To promote the efficiency and effectiveness of charities within the Area in the direct furtherance of their objects (or any one of them) by the provision of information, advice and assistance in the establishment, administration and management of such charities including assistance of all types in connection with the raising and distribution of funds.
9. To promote the efficiency and effectiveness of the voluntary sector for the benefit of the public by the provision of information, support and advice to local community-based groups anywhere in the Area.

Groundwork Yorkshire's trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the organisation's objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives set out above.

Further details about the impact of Groundwork Yorkshire's activities during 2023/24 can be found on the following pages.

# Strategic Report for the Year Ended 31st March 2024

The Board of Trustees presents its report for the year ended 31 March 2024.

## 1. Performance overview

The UK remains one of the richest nations in the world yet many people in many communities face significant hardship. Indicators about the impact of the pandemic indicate a heightening of inequalities.

Uncertainty around potential reductions in public spending and possible increases in unemployment, the cost of living crisis and other economic and social factors will present multiple new challenges to communities already under stress.

Groundwork was founded at a time of political, social and economic challenge as an experiment to help communities cope with change and work together to make their lives and neighbourhoods better. That experience and that spirit of enterprise and innovation have never been more needed.

What drives us is the recognition that in every community – however disadvantaged – there are deep reserves of pride in the local area and people with the passion and ideas to improve their circumstances and surroundings.

Groundwork exists to harness that pride and unlock that passion through services, projects and programmes that change people's lives now but also make our communities more resilient for the future.

We know that the multiple challenges faced by many people before the pandemic have in many ways increased – obviously so for those living in isolation or with significant health issues in communities with few facilities and limited employment prospects.

The way we go about our work is informed by our commitment to 'the Groundwork approach' as set out in the Federation strategy:

- We work where there is the most need and we can have most impact
- We listen to local voices and empower people
- We embed equity and inclusion in everything we do
- We learn from local practice to influence wider change
- We are collaborative and innovative
- We are environmental exemplars

## Activity Highlights

This has been a year of strong performance for Groundwork Yorkshire. We have worked with businesses, schools and local communities to make a difference to the lives of people living in Yorkshire. Our full range of activities are showcased on our social media channels and we are particularly proud of the following achievements:

- > Groundwork's Energy Management Services (GEMS) started in early 2020, with funding from both Northern Powergrid and Northern Gas Networks. So far, it has provided 20 community buildings with an energy management service. This is open to community and charitable organisations who are based in buildings that have poor thermal energy efficiency, high running costs and those that would benefit from support and advice on how to reduce their costs, increase efficiency and to implement an energy management system for future sustainability.

Within the context of rising energy costs and lack of support, many organisations are experiencing increasing difficulties in both running the buildings, providing activities and working towards becoming environmentally sustainable.

We help community-managed buildings to reduce their energy use through a detailed energy assessment of the property. We help them access funding and technical advice, and provide training and follow-up support. We also get the community buildings involved in supporting local households to reduce energy use and offer Green Doctor home visits for community building users.

During the year, we secured additional funding for 12 energy audits a year and wider training till the end of March 2026 through Northern Gas Networks. This is in addition to funding through Groundwork UK which has seen a large increase in funding available for this sector.

Our longer-term aim is to use this experience to develop our own Sustainable Business Service, which will encompass a wider range of resource efficiency support such as water, waste and air, offering our services to small/medium enterprises & businesses.

- > Five northern trusts have each selected a site to develop as a **Green Hub** as part of the Northern Network project. Horton Community Farm in Bradford BD7 is ours. Initial work involved understanding barriers and engaging local residents to find out what they would like to see on the site. Alongside this runs capacity building activity with the allotment holders, farm staff other local organisations who use the site to form a steering group.

Over this year this work has had the following outputs:

- New signage and welcome signs created, a need identified from the consultation
- Series of taster/activity days delivered in a range of green topics identified by local residents including compost training, apple juicing day, outdoor cooking, pond development day adding oxygenating plants.
- Big Green festival held in June
- Plan of capital works created to improve the site including; raised beds timber, small polytunnel reskin, 2 new taps, cabin porch shelter and signage inside farm
- Development of plans for a bespoke sensory garden for the visually impaired/blind with the input of our Landscape Architect team.

- > Following the recent refurbishment of Rothwell Greenway, Groundwork Yorkshire was asked to develop a Greenway project from Morley train station to Cottingley via the White Rose Shopping Centre in South Leeds, as part of the £23.4 million Morley Town Investment Plan.

The Green and Connected proposals are an essential part of ongoing efforts to improve health, the environment, and transport links in Morley with aims including offering better connections to the Morley railway station and providing better facilities for pedestrians and cyclists.

The 3km long, 2.5m wide proposed bitmac path will mostly follow the existing Public Right of Way, running parallel to the railway line between the two stations with a spur off to Elliott Hudson College and the White Rose shopping centre.

The initial budget was £650k but through additional fundraising with Leeds City Council, the project budget has risen to £1.3 million. Initial tree clearance works started in March with the main construction works carried out by Groundwork Pride starting in Spring 2024.

Works also included tree planting, wildflower meadow, bulb planting, metal fencing, lighting, CCTV cameras, gabion walls and signage. As a spin off commission, Groundwork have been asked to produce a planting design for the new White Rose station.

- > We delivered a bespoke, targeted Alternative Curriculum programme to five secondary schools in North Yorkshire, namely: Northallerton High, Scarborough High, Selby High, Harrogate High and York High Schools.

We worked with young people identified by their schools as being disengaged, over six sessions, one day a week either on the school site or at a community venue nearby. Students worked with our Green Skills Tutor, learning a wide range of soft and hard landscaping skills and achieving a NOCN Level 1 in Horticulture.

Feedback from school staff has been consistently positive and are noting improving behaviour, aspirations, attainment and engagement with home.

"The programme was successful in reengaging a group of our pupils with their education and post 16 options. It gave them a sense of drive and developed key skills around communication, employability and work skills. The programme opened their eyes to the world of work and what it would look like in a landscape setting. The boys had something to aspire to each week and look forward to working with the team weekly."

## OUR IMPACT IN 2023/24



**£695,360**

Grants distributed to over 100 community organisations.



**591**

People supported into education, employment or training



**922**

Days of volunteering by 357 people, valued at £98,058



**632 Ha**

Landscape restored = 1,561 football pitches.



**202**

Actions to improve biodiversity or nature-based solutions.



**194**

Projects delivered, bringing benefits to the people of Yorkshire



**480**

Front line workers trained on the impact of cold homes on health



**6,154**

Tonnes of CO2 saved in 3,837 domestic properties



**£1.4m**

Domestic utility bill savings

## 2. Sustainable Development Report

Supporting practical environmental action is core to our mission as a charity, and our strategy commits us to act as 'environmental exemplars'. We continue to focus on three priorities:

- > Inspiring our staff to adopt more sustainable behaviours in the workplace and in the home.
- > Reducing the carbon footprint of our operations as we work towards 'net zero'.
- > Designing and managing programmes that deliver social and environmental benefits.

Our first cohort of staff has been trained in carbon literacy. In common with the rest of the Groundwork federation, we have now established a baseline carbon footprint for our operations. Our action plan to reduce this focuses on maintaining low levels of transport-related emissions by making best use of technology and promoting sustainable travel and supporting staff to embed sustainability in their working arrangements.

We recognise that, as a small staff team, the greatest contribution we can make to sustainable development is through the programmes we develop and deliver. During the year our Green Doctors worked with 3,837 households to achieve £1.4m of utility bill savings which saved 200 tonnes of CO2.

## 3. Equity, diversity and inclusion

As a federation, Groundwork has committed to ensuring it embeds good practice in relation to equity, diversity and inclusion in the way it manages its people and delivers its projects, programmes and services. To advance these discussions within Groundwork Yorkshire we have brought together an EDI working group to develop an action plan and lead wider colleague engagement.

Groundwork Yorkshire is committed to being an inclusive organisation both in the work that we do and the people we employ.

We are committed to encouraging equity, diversity and inclusion in the workplace and all areas of our activities. We aim to create an environment in which personal differences and the contributions of all individuals are recognised and valued, so that they feel respected and able to give their best.

In common with Trusts across the federation we undertook two surveys during 2023/24 intended to capture data about the diversity of our staff team and to generate views and feedback about the degree to which they view Groundwork Yorkshire as an inclusive employer.

This showed that:

- > 52% of our workforce is male, and 53% is aged over 45;
- > 8% of respondents identified as an ethnic or national identity other than white British (this compares to 19.5% for the whole of England and Wales)

- > 17% of respondents reported having a disability or health condition. The most prevalent condition was a diagnosed mental health condition (by comparison the charity Scope reports that 19% of working age adults in the UK have a disability)
- > 90% of respondents felt that they enjoyed working or volunteering with Groundwork Yorkshire
- > 10% of respondents said they had experienced or witnessed discrimination or harassment.

Groundwork Yorkshire's gender pay gap stands at 9% (2023 minus 2.1%). With the highest earner removed the pay gap is 5.5%. We continue to address this by providing flexible working arrangements and prioritising internal development opportunities.

#### 4. Our plans for the future

Our locally focused projects and programmes will mobilise people of all ages to give their time to social action in their local communities.

Our Communities Teams will inspire and support adults and young people to learn, achieve and develop as more active citizens.

Our Lifelong Learning team will help people of all ages to progress in education, access training or start work.

We will provide advice, funding and practical support to community groups.

Through the work of our Design, Community and Landscape teams we will create, improve and help look after important local green spaces.

Our Green Doctors will help people save money on their bills or stay warm and well in their homes.

We will support businesses to reduce their impact on the environment and increase their commitment to the community through better environmental design and awareness, improving the physical space that businesses sit within and encouraging their engagement and interaction with their local communities.

We also recognise a number of overarching external/strategic and organisational opportunities and challenges, including:

- > **Responding to the evolving national and regional political and funding structures.**

The evolving political environment is the most significant headline change. Changes will also flow from the roll out of devolution deals across our area and the introduction of new "area" structures and priorities such as the Northern Forest, actions to address the universally recognised climate emergency and the development and roll out of new health structures.

We will continue to work closely with regional and national Groundwork colleagues to ensure that we are focusing effort at the most appropriate level.

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> Accessing new national funding regimes.

It is clear that there will continue to be significant changes in the way national funding regimes are managed and allocated. We will continue to work closely with and support national and regional Groundwork colleagues to understand and respond to opportunities such as the Towns Fund.

During the year, we will:

> Help people overcome hardship and isolation by:

- > Working with 150 corporate and 100 individual volunteers
- > Working with 100 older people to regularly access the Morley Shed for health and wellbeing support
- > Delivering 1,500 holiday scheme places and providing 500 outdoor education places
- > Supporting 2,500 fuel poor households
- > Saving Green Doctor clients £80,000 on their utility bills
- > Training 100 frontline workers on the impact of cold homes
- > Signing up 500 households to the Priority Services Register

> Help build the green economy by:

- > Supporting 270 adults into education, training and employment
- > Supporting 65 young people into education, training and employment
- > Helping 90 people gain formal qualifications

> Help those who most need it connect with nature by:

- > Delivering landscape design projects that improve 280,000 sq m of publicly accessible land
- > Supporting 65 young people into education, training and employment
- > Helping 90 people gain formal qualifications
- > Working with 120 children and young people on environmental and education projects

> Help more people and places respond and adapt to climate change by:

- > Delivering ten landscape design projects to address climate resilience and ten landscape design projects to address habitat and biodiversity loss
- > Supporting 700 people to make greener choices
- > Saving 35 tonnes carbon emissions in domestic homes
- > Providing 300 Retrofit Assessments and/or Energy Performance Certificates
- > Saving 15 tonnes of carbon emissions in non-domestic properties



As part of our overall approach, we will complete specific development work in the following areas during 2024/25:

- > Health - tracking changes in health structures; making/presenting our services “relevant”; identifying funding opportunities.
- > Green Doctor - growing our offer locally, regionally and nationally; securing additional income from key supporters
- > Landscape Design - creating an offer(s) relevant to the changing market: maximising value as a gateway service for other teams (communities/GPL).
- > Community Offer – developing a specific health angle; revisit and build a community focused learning offer.

All of our planning is designed to ensure we have the resilience and flexibility as an organisation to cope with a changing and challenging context while focusing on the development of new programmes of work that contribute to our mission and express our values. This will mean a greater variety of income sources, investment in our communications capabilities, effective and efficient performance on our portfolio of programmes and contracts, active management of our costs and assets and a continued commitment from our volunteer trustees to support and champion our work.

## 5. Financial performance

Our net incoming resources for 2023/24 totalled £6,003,129 (2022/23 £6,067,837) with an unrestricted surplus of £28,427 (2022/23 £406,744).

Our financial strategy has three clear and linked strands as follows:

- to minimise our overhead costs to ensure discretionary spending is focused on supporting front line delivery and generating more income
- to achieve an operating break-even
- to improve our financial strength to withstand unexpected challenges ahead and to invest in the capability we need to diversify our income streams and ensure the quality of our provision.

### Reserves

In line with this financial strategy our trustees have agreed that we should aim to hold at least 3 months operating costs (c £1.98m for Groundwork Yorkshire in 2024/25) in liquid reserves. We believe this is appropriate for the following reasons:

- to absorb short term set-backs such as loss or delays in funding
- to provide the working capital required to finance retrospective programme funding which can result in considerable timing differences between expenditure and receipt of funds
- to cover the cost of investing in staff training and development to develop new and improved services for Groundwork
- to cover the cost of developing new services, such as improved communications, research and quality and business information systems
- to set aside funds for capital assets such as ICT equipment and for properly equipping our properties
- to provide funding to cover any unforeseen downturn in activity, allowing alternative activity to be generated and/or a planned down-sizing of our staff team.

The above needs for reserves have to be balanced against the following factors:

- the need to be seen as a responsible charity by the Charity Commission, our partners and funders, our member Trusts within Groundwork and the communities we serve
- the need to avoid the creation or retention of unnecessary surpluses for which there is no future planned requirement or that bear no relation to our charitable aims.

Our group level of free liquid reserves at the end of 2023/24 stands at £311,700 which represents net current assets less restricted funds and less designated funds expected to be used in the next financial year.

At the end of the financial year, unrestricted reserves totalled £66,404 (2022/23: £37,977) and restricted reserves totalled £900,000 (2022/23: £900,000).

### Principal funding sources

Most of our funding comes from public or private sector grants and contracts. Each main programme is structured and funded differently, as outlined below:

- Our Design & Capital Programme – is supported by Leeds City Council, various Parish and Town Councils across the region, Tesco through their Bags of Help programme, Landfill Community Funding e.g. Veolia, National Lottery Community Fund and through various grass roots community groups, such as Friends of Gledhow Valley Woods.
- Our work in **Communities** is supported by the National Lottery Community Fund, Tesco, Comic Relief, the Land Trust, Leeds City Council, Leeds Community Foundation, and North Yorkshire Council.
- The main funder for our **Lifelong Learning** programme is Leeds City Council's Adult Learning service.
- **Green Doctor** is funded by Leeds City Council, Bradford City Council, Kirklees Council, Care and Repair, Energy Redress, Groundwork UK, British Gas Trust, Northern Gas Networks & Northern Powergrid, Dyson and a range of housing partners.

### Expenditure on charitable objectives

In line with the objectives set in our strategy and our business plan, our expenditure in the year was directed towards the activities mentioned in the above report and summary. In the period to March 2024, Groundwork Yorkshire spent £4.6 million on charitable activities. £1.6 million was spent on our trading activities.

### Staff Remuneration

Staff salaries are set by management, based on broad pay bands and market tested through recruitment. The salary of the Executive Director is determined by the Board.

## 6. Principal risks and uncertainties

The Board of Groundwork fully accepts its responsibilities under the Charity Commission's Statement of Recommended Practice (SORP) for ensuring that the major risks to which the charity is exposed are identified and reviewed, and that there are systems in place to mitigate them.

Major risks are those that have a high probability of occurring and would, if they occurred, have a severe impact on either operational performance or achievement of purpose, or could damage Groundwork's reputation.

Our Board of Trustees, through its delegated Committee structure, regularly monitors the development and operation of Groundwork Yorkshire's risk management process. The process, which operates as both a top-down and bottom-up mechanism, is designed to enable trustees to conclude whether the major risks to which the charity is exposed have been identified and reviewed, and that systems have been established to mitigate these risks.

Our senior management team has, with support from trustees, undertaken the following:

- reviewed the main, high impact generic risks
- established a risk register of all the significant risks which might impact on our core purposes and key objectives
- established a bottom-up and top-down process of risk identification, assessment, mitigation and monitoring for all likely risks
- produced a detailed annual report setting out the action designed to eradicate or mitigate the risks identified

Following review by Committee, a report is prepared for the Board identifying the major risks on which trustees should concentrate action at the highest level.

The major areas of potential risk, for which we have active and specific mitigation strategies in place, are as follows:

- The climate and nature crises will deepen, leading to further pressure on governments and businesses to demonstrate leadership and support practical action.
- The long tail of the Covid pandemic will continue to cause disruption and put pressure on public finances requiring ongoing flexibility and the need to operate within tight national and local spending plans.
- The future policy direction of the UK government is unclear.
- The gap between the plans and priorities of the UK government and devolved administrations and mayors is likely to remain, and possibly grow, requiring a multi-faceted response to political positioning.
- The transition from EU Structural Funds to a new UK Shared Prosperity Fund is likely to lead to gaps in provision, but also new opportunities for more joined-up programmes of social and economic regeneration
- Poor delivery quality or the inappropriate use of funds undermining our reputation and compromising future business development or an unexpected withdrawal of funding from a major partner, for example due to failure to meet targets, or a significant clawback of funding as a result of programme audits
- A major personal incident (e.g. in relation to Health & Safety or Safeguarding) occurring on a project or non-compliance with data security requirements by our staff or subcontractors or our systems being affected by a significant cyber-attack.

We recognise that risk management is an essential part of good business practice and an effective mechanism of good governance. The Board is committed to ensuring that risk management processes are embedded throughout the organisation, and that these processes are used to help identify at an early-stage issues that affect performance or achievement of purpose.

However, the Board recognises that a risk management system can only seek to manage rather than eliminate risk of failure, and that it should therefore be only one of the tools that the Board uses to provide effective control and management of the administration of the charity.

## **7. Statement of trustees' responsibilities**

Our trustees are responsible for preparing Groundwork Yorkshire's Annual Report and Financial Statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in

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accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

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

- > select suitable accounting policies and then apply them consistently
- > make judgements and accounting 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
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Our trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. They are also responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.

These financial statements are published on our website in accordance with UK legislation governing the preparation and dissemination of financial statements. The maintenance and integrity of the website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements published.

## **Advisers**

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### **Auditors**

**Kingswood Allotts,  
Chartered Accountants  
Sidings Court  
Lakeside, Doncaster  
DN4 5NU**

### **Bankers**

**The Co-operative Bank plc  
P.O. Box 101  
1 Balloon Street  
Manchester  
M60 4EP**

### **Solicitors**

**Eversheds  
Cloth Hall Court  
Infirmary Street  
Leeds LS1 2JB**

**Stapleton Gardner & Co  
Stoneleigh House  
Commercial Street  
Morley  
Leeds LS27 8HN**

## The Board of Trustees

The trustees (who are the directors of the company in accordance with the Companies Act 2006) on the date of approval of this report, or who served as trustees at any time during the year reported on, are as follows.

Nominated trustees	First appointed	Last appointed	Retired/resigned
David Blackburn	September 2023		Resigned June 2024
Elaine Blezard	May 2013	AGM 2021	
Peter Cooper	July 1999	AGM 2021	
Stuart Heptinstall	March 2023		Resigned June 2023
David Jones	January 2024		Resigned June 2024
Antony Nelson	January 2021	AGM 2021	
John Readshaw	January 2021	AGM 2021	
Steve Shaw-Wright	September 2023	AGM 2023	
Arnold Warneken	September 2023	AGM 2023	
Paul Wray	September 2023	AGM 2023	

Co-opted trustees	First appointed	Last appointed	Retired/resigned
Alexena Cayless	September 2023	AGM 2023	
Trevor Lincoln	January 2021	AGM 2021	
Heena Mahmood	September 2023	AGM 2023	
Jessica Malone	March 2022	AGM 2022	Resigned Sept 2023
Azizur Rehman	September 2023	AGM 2023	Resigned June 2024
Nicholas Robinson	September 2023	AGM 2023	
Helen Sutcliffe	March 2022	AGM 2022	Resigned Sept 2023
Gary Williams	September 2023	AGM 2023	
Dan Wilson	March 2022	AGM 2022	

Company Secretary

Sarah Munro

**Committees & Trading Companies**

Business Development Committee	Chair – Dan Wilson
Finance Committee	Chair – Trevor Lincoln
Governance & Compliance Committee	Chair – vacant
HR Committee	Chair – John Readshaw
Groundwork Pride Limited	Chair – Peter Cooper
Whitwood Golf Club Limited	Chair – Peter Cooper

**Executive Director**

Adrian Curtis

**Events after the year end**

**Disclosure of information by the trustees to the auditor**

Each of the trustees has confirmed that, so far as they are aware, there is no relevant audit information of which Groundwork Yorkshire's auditor is unaware, and that they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that Groundwork Yorkshire's auditor is aware of that information.



Signed on behalf of the Board of Trustees

Antony Nelson, Chair

26 September 2024

**Independent Auditors' Report to the Trustees of  
Groundwork Yorkshire Limited**

**Opinion**

We have audited the financial statements of Groundwork Yorkshire Limited and its subsidiaries for the year ended 31 March 2024 on pages 26 to 43. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns.
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 19 and 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent Auditors' Report to the Trustees of  
Groundwork Yorkshire Limited (continued)**

In preparing the financial statements, the trustees are responsible for assessing the group and charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims and fraud;
- Enquiry of management and review of expenditure to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including review of nominal ledger transactions and other adjustments for appropriateness and evaluating the business rationale of any significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias, in particular management assumptions and judgements in respect of income recognition.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Kingswood Allotts Limited*

Kingswood Allotts Limited  
Chartered Accountants  
Statutory Auditor  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

Date: 27 November 2024

Kingswood Allotts Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**Consolidated Statement of Financial Activities (Including Income and Expenditure Account)**  
**For the Year Ended 31 March 2024**

	Note	Unrestricted Funds 01.04.23 to 31.03.24	Restricted Funds 01.04.23 to 31.03.24	Restricted Fixed Asset Funds 01.04.23 to 31.03.24	Total Funds 01.04.23 to 31.03.24	Total Funds 01.04.22 to 31.03.23
		£	£	£	£	£
<b>INCOME FROM</b>						
Donations	2	204,707	-	-	204,707	215,521
Charitable activities	3	1,697,418	3,145,031	-	4,842,449	4,944,592
Other trading activities	11	875,086	-	-	875,086	865,524
Investments	4	80,887	-	-	80,887	42,200
Other		-	-	-	-	-
		<u>2,858,098</u>	<u>3,145,031</u>	<u>-</u>	<u>6,003,129</u>	<u>6,067,837</u>
<b>EXPENDITURE ON</b>						
<b>Raising funds</b>						
Other trading activities	11	884,317	-	-	884,317	853,488
Investment management		53,542	-	-	53,542	33,500
Charitable activities	3	1,891,812	3,145,031	-	5,036,843	4,986,376
Exceptional coronavirus costs	3	-	-	-	-	-
Pension scheme adjustments	16	-	-	-	-	70,000
		<u>2,829,671</u>	<u>3,145,031</u>	<u>-</u>	<u>5,974,702</u>	<u>5,943,364</u>
Losses on investment property - unrealised	11	-	-	-	-	(350,000)
<b>NET (EXPENDITURE)/ INCOME FOR THE YEAR</b>		<b>28,427</b>	<b>-</b>	<b>-</b>	<b>28,427</b>	<b>(225,527)</b>
Transfers between funds	19	-	-	-	-	-
<b>OTHER RECOGNISED GAINS/ (LOSSES)</b>						
Pension scheme actuarial (losses)/ gains	16	-	-	-	-	1,460,000
Minority interest adjustment	11	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b><u>28,427</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>28,427</u></b>	<b><u>1,234,473</u></b>
<b>RECONCILIATION OF FUNDS</b>						
Fund balances brought forward		37,977	-	900,000	937,977	(296,496)
Net movement in funds		28,427	-	-	28,427	1,234,473
Fund balances carried forward		<u>66,404</u>	<u>-</u>	<u>900,000</u>	<u>966,404</u>	<u>937,977</u>

The notes attached form part of these financial statements.

**Groundwork Yorkshire Limited (Company number 2202681)**

**Consolidated and Company Balance Sheets**  
**31 March 2024**

	Notes	Group		Company	
		2024	2023	2024	2023
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	10	248,318	250,797	35,483	37,746
Investments	11	-	-	251	251
Investment property	11	900,000	900,000	900,000	900,000
		<u>1,148,318</u>	<u>1,150,797</u>	<u>935,734</u>	<u>937,997</u>
<b>CURRENT ASSETS</b>					
Stock and work in progress		47,696	42,063	9,542	18,688
Debtors	12	1,560,507	1,372,986	1,686,510	1,334,665
Cash at bank and in hand		242,422	385,474	205,241	350,133
		<u>1,850,625</u>	<u>1,800,523</u>	<u>1,901,293</u>	<u>1,703,486</u>
<b>CREDITORS: falling due within one year</b>	13	(1,538,923)	(1,441,604)	(1,213,058)	(967,484)
<b>NET CURRENT ASSETS</b>		<u>311,702</u>	<u>358,919</u>	<u>688,235</u>	<u>736,002</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,460,020</u>	<u>1,509,716</u>	<u>1,623,969</u>	<u>1,673,999</u>
<b>CREDITORS: falling due after one year</b>	13	(493,616)	(571,739)	(421,321)	(493,661)
<b>NET ASSETS BEFORE PENSION DEFICIT</b>		<u>966,404</u>	<u>937,977</u>	<u>1,202,648</u>	<u>1,180,338</u>
Pension scheme surplus / (deficit)	16	-	-	-	-
<b>NET (LIABILITIES) / ASSETS</b>		<u>966,404</u>	<u>937,977</u>	<u>1,202,648</u>	<u>1,180,338</u>
<b>FUNDS</b>					
<b>Unrestricted Funds</b>					
General Fund	18,19	66,404	37,977	302,648	280,338
Pension Reserve	18,19	-	-	-	-
		<u>66,404</u>	<u>37,977</u>	<u>302,648</u>	<u>280,338</u>
<b>Restricted Funds</b>	18,19	-	-	-	-
<b>Restricted Fixed Asset Funds</b>	18,19	900,000	900,000	900,000	900,000
		<u>966,404</u>	<u>937,977</u>	<u>1,202,648</u>	<u>1,180,338</u>
<b>MINORITY INTEREST</b>	11	-	-	-	-
		<u>966,404</u>	<u>937,977</u>	<u>1,202,648</u>	<u>1,180,338</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102: *The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland.*

The financial statements were approved by the trustees on 26/09/2024 and are signed on its behalf by

A NELSON  Chairman

Groundwork Yorkshire Limited

Consolidated Statement of Cash Flows  
For the Year Ended 31 March 2024

	2024	2023
	£	£
<b>Cash flow from operating activities</b>	<u>(32,181)</u>	<u>303,359</u>
<b>Cash flow from investing activities</b>		
Investment income	80,887	42,200
Investment management	(53,542)	(33,500)
Capital grants received	-	-
Sale of fixed assets	-	-
Purchase of fixed assets	(53,621)	(40,890)
	<u>(26,276)</u>	<u>(32,190)</u>
<b>Cash flow from financing activities</b>		
Loan borrowings	-	-
Loan repayments	(70,554)	(108,815)
Loan interest	(14,041)	(17,890)
Finance lease payments	-	-
Finance lease interest	-	-
	<u>(84,595)</u>	<u>(126,705)</u>
<b>Change in cash</b>	<u>(143,052)</u>	<u>144,464</u>
Cash at start of period	385,474	241,010
Cash at end of period	<u>242,422</u>	<u>385,474</u>

Reconciliation of Income and Expenditure to Operating Cash Flow

	2024	2023
	£	£
Net income / expenditure	28,427	(225,527)
Depreciation	54,710	59,477
Pension scheme adjustment	-	70,000
Investment income	(80,887)	(42,200)
Investment management	53,542	33,500
Loan interest	14,041	17,890
Revaluation of investment property	-	350,000
Change in stock	(5,633)	(24,792)
Change in debtors	(187,521)	819,253
Change in creditors	89,750	(754,242)
Loss on disposal of fixed assets	1,390	-
	<u>(32,181)</u>	<u>303,359</u>

Analysis of Cash and Cash Equivalents

	2024	2023
	£	£
Cash at bank and in hand	<u>242,422</u>	<u>385,474</u>

<b>Net Debt</b>	2023	Cashflow	2024
	£	£	£
Cash	385,474	(143,052)	242,422
Bank loan	(34,058)	9,930	(24,128)
Other loans	(647,370)	60,624	(586,746)
	<u>(295,954)</u>	<u>(72,498)</u>	<u>(368,452)</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2024

**1 ACCOUNTING POLICIES**

**a) Accounting Convention and Basis of Preparing the Financial Statements**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment property, in accordance with FRS102: The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland, the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102), the Charities Act 2011 and the Companies Act 2006. The charity is a public benefit entity.

The group has net liabilities excluding fixed assets.

The going concern basis assumes that sufficient funding will continue to be secured from an increasing range of funding sources.

Our Forward Order Book, indicate that, overall, a promising proportion of our funding for the year is now in place, based on confirmed contracts. We have a reasonable level of confidence, based on development work that is already at an advanced stage, for another significant proportion.

New opportunities continue to be explored.

Our Trading Companies continue to make a positive financial contribution. GPL has a strong forward order book for the next two years, and membership of our golf clubs at Whitwood and Springhead has been growing steadily.

The company has merged with Groundwork North Yorkshire and The Leeds Groundwork Trust and acquired part of the business of Groundwork South Yorkshire.

The Board therefore considers it appropriate to prepare the accounts on a going concern basis.

**b) Group Financial Statements**

These financial statements consolidate the accounts of the charity and its subsidiary undertakings, all of which are made up to 31 March, on a line by line basis. Transactions between group companies are eliminated on consolidation. No Statement of Financial Activities is presented for the charity alone.

**c) Company Status**

Groundwork Yorkshire Limited is a company limited by guarantee. The guarantors are The Federation of Groundwork Trusts, Wakefield Metropolitan District Council, Leeds City Council and North Yorkshire Council. The liability in respect of the guarantee, as set out in the memorandum, is limited to £1 per member.

**d) Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or grant making body or when funds are raised for particular restricted purposes.

Notes to the Financial Statements  
For the Year Ended 31 March 2024

1 ACCOUNTING POLICIES

e) Income

Income is recognised in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Charitable activities: income from charitable activities is accounted for when earned for service contracts. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by the year end, the balance is carried forward as deferred income.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Where contracts include success fees this income is not recognised until the targets have been achieved. Where activities have been undertaken that are expected to lead to future success fees this is included at cost in work in progress.

Notes to the Financial Statements  
For the Year Ended 31 March 2024

## 1 ACCOUNTING POLICIES

### f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of other trading activities includes the costs of the group's non-charitable trading subsidiary.
- Expenditure on charitable activities includes direct and indirect costs of delivering the group's charitable activities.
- Investment management costs includes the cost of maintaining the group's investment property.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a staff time basis and other overheads have been allocated on a staff time basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

### g) Tangible fixed assets

Individual tangible fixed assets costing £1,500 or more are capitalised and included at cost including any incidental expenses of acquisition.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write-off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

Project equipment and tools	over 5 years straight line
Office equipment	over 3-5 years straight line
Computer hardware	over 3 years straight line
Motor vehicles	over 3 years straight line
Golf course and facilities	over 20 years straight line

### h) Corporation tax

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

### i) Investment property

Property held to earn rent or capital appreciation is valued at fair value.

### j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and future interest.

### k) 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 and future interest.

Notes to the Financial Statements  
For the Year Ended 31 March 2024

**1 ACCOUNTING POLICIES**

**l) Stock**

Stock is valued at the lower of cost and net realisable value on a first in first out basis.

**m) Pension costs**

The company makes contributions to the West Yorkshire Local Government Superannuation Fund, a defined benefit scheme.

The scheme is a funded multi-employer scheme and the assets are held separately from those of the company in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.  
A net pension asset is recognised where it is supported by a right to reduce contributions due.

**n) Critical accounting estimates and assumptions**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.  
The group makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in the notes, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation has been used by the actuary in valuing the pensions liability at 31 March 2024. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**2 DONATIONS**

	Unrestricted Funds 2024	Restricted Funds 2024	Restricted Fixed Asset Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Core funding	53,870	-	-	53,870	57,645
Other	150,837	-	-	150,837	157,876
	<u>204,707</u>	<u>-</u>	<u>-</u>	<u>204,707</u>	<u>215,521</u>

**3 CHARITABLE ACTIVITIES**

	Unrestricted Funds 2024	Restricted Funds 2024	Restricted Fixed Asset Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Income:					
Community projects	627,347	2,451,458	-	3,078,805	2,942,288
Land projects	501,583	693,573	-	1,195,156	907,967
Employment projects	568,488	-	-	568,488	1,094,337
Business projects	-	-	-	-	-
	<u>1,697,418</u>	<u>3,145,031</u>	<u>-</u>	<u>4,842,449</u>	<u>4,944,592</u>

	£	£	£	£	£
Expenditure:					
Community projects	665,514	2,451,458	-	3,116,972	2,954,477
Land projects	278,821	693,573	-	972,194	690,836
Employment projects	947,677	-	-	947,677	1,341,063
Business projects	-	-	-	-	-
	<u>1,891,812</u>	<u>3,145,031</u>	<u>-</u>	<u>5,036,843</u>	<u>4,986,376</u>

	Direct Costs 2024	Support Costs 2024	Total Costs 2024	Total Costs 2023
	£	£	£	£
Expenditure comprised:				
Community projects	2,543,061	573,911	3,116,972	2,954,477
Land projects	728,733	243,461	972,194	690,836
Employment projects	700,549	247,128	947,677	1,341,063
Education projects	-	-	-	-
Business projects	-	-	-	-
	<u>3,972,343</u>	<u>1,064,500</u>	<u>5,036,843</u>	<u>4,986,376</u>

**4 INCOME FROM INVESTMENTS**

	Unrestricted Funds 2024	Restricted Funds 2024	Restricted Fixed Asset Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Bank interest	-	-	-	-	-
Rental income	80,887	-	-	80,887	42,200
	<u>80,887</u>	<u>-</u>	<u>-</u>	<u>80,887</u>	<u>42,200</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2024**

**5 SUPPORT COSTS**

	Community	Land	Employment	Business	Total	2023
	£	£	£	£	£	£
Staff costs	390,073	165,517	152,486	-	708,076	691,689
Travel	2,447	1,038	67,379	-	70,864	92,156
Marketing	688	292	236	-	1,216	1,749
Premises	34,494	14,637	2,184	-	51,315	46,813
Communicatlons	13,208	5,604	784	-	19,596	25,439
Professional fees	10,262	4,354	16,148	-	30,764	25,159
Insurance	28,564	12,121	1,935	-	42,620	41,996
Sundry	16,300	6,854	(1,420)	-	21,734	52,047
IT	48,464	20,564	6,034	-	75,062	50,948
Depreciation	16,043	6,808	458	-	23,309	25,564
<u>Governance costs</u>						
Legal and professional	-	-	-	-	-	-
Audit fees	13,368	5,672	381	-	19,421	19,421
Non-audit services	-	-	523	-	523	6,319
	<u>573,911</u>	<u>243,461</u>	<u>247,128</u>	<u>-</u>	<u>1,064,500</u>	<u>1,079,300</u>

**6 GROUP INCOME AND EXPENDITURE BY FUND FOR PRIOR YEAR**

	Unrestricted	Restricted	Restricted	Total
	Funds	Funds	Asset	Funds
	2023	2023	2023	2023
	£	£	£	£
<b>INCOME FROM</b>				
Donations	215,521	-	-	215,521
Grants for coronavirus support	-	-	-	-
Charitable activities	3,875,560	1,069,032	-	4,944,592
Other trading activities	865,524	-	-	865,524
Investments	42,200	-	-	42,200
	<u>4,998,805</u>	<u>1,069,032</u>	<u>-</u>	<u>6,067,837</u>
<b>EXPENDITURE ON</b>				
Raising funds				
Other trading activities	853,488	-	-	853,488
Investment management	33,500	-	-	33,500
Charitable activities	3,635,073	1,351,303	-	4,986,376
Exceptional coronavirus costs	-	-	-	-
Pension scheme adjustments	70,000	-	-	70,000
	<u>4,592,061</u>	<u>1,351,303</u>	<u>-</u>	<u>5,943,364</u>
Losses on investment property - unrealised	-	-	(350,000)	(350,000)
<b>NET (EXPENDITURE)/ INCOME FOR THE YEAR</b>	406,744	(282,271)	(350,000)	(225,527)
<b>OTHER RECOGNISED GAINS/ (LOSSES)</b>				
Pension scheme actuarial (losses)/ gains	1,460,000	-	-	1,460,000
Minority Interest adjustment	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<u>1,866,744</u>	<u>(282,271)</u>	<u>(350,000)</u>	<u>1,234,473</u>
<b>RECONCILIATION OF FUNDS</b>				
Fund balances brought forward:	(1,828,767)	282,271	1,250,000	(296,496)
Net movement in funds	1,866,744	(282,271)	(350,000)	1,234,473
Fund balances carried forward	<u>37,977</u>	<u>-</u>	<u>900,000</u>	<u>937,977</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

<b>7 STAFF COSTS</b>		<b>2024</b>	<b>2023</b>
		£	£
Salaries and wages		2,391,489	2,191,801
Social security costs		183,648	185,148
Pension costs		59,324	76,936
LGPS adjustment		-	70,000
		<u>2,634,461</u>	<u>2,523,885</u>
The above includes			
Key management personnel remuneration		<u>128,836</u>	<u>122,765</u>
The average monthly head count of employees during the year, analysed by category, was:			
Charitable activities		75	67
Trading subsidiaries		42	41
		<u>117</u>	<u>108</u>

1 employee earned over £60,000pa. (2023: 1)

**8 TRUSTEES**

Trustees were not remunerated for any services in the year.

No trustees were reimbursed for personal expenses properly incurred in the performance of their duties as trustee (2023: no trustees).

**9 NET INCOME/(EXPENDITURE) FOR THE YEAR**

		<b>2024</b>	<b>2023</b>
This is stated after charging:-		£	£
Auditors' remuneration (group)	- audit services	19,421	19,421
	- non-audit services	523	6,319
Interest		14,041	17,890
Depreciation		54,710	59,477
Bad debts		-	-
Operating lease rentals		<u>45,128</u>	<u>38,392</u>

Government grants represent a substantial part of the charity's income and mostly fund specific costs which would not be incurred had the grant not been received. Hence the effect on the results of government grants cannot be quantified.

**10 TANGIBLE ASSETS****Group**

	Golf course and facilities	Motor Vehicles	Project Equipment	Office Equipment	Computer Equipment	Total
	£	£	£	£	£	£
<b>COST</b>						
At 1 April 2023	164,923	129,562	251,477	-	72,768	618,730
Additions	28,353	-	10,972	13,003	1,293	53,621
Disposals	-	(13,290)	(76,267)	-	(19,532)	(109,089)
At 31 March 2024	<u>193,276</u>	<u>116,272</u>	<u>186,182</u>	<u>13,003</u>	<u>54,529</u>	<u>563,262</u>
<b>DEPRECIATION</b>						
At 1 April 2023	45,152	81,158	190,358	-	51,265	367,933
Charge for year	11,108	15,544	13,096	1,569	13,393	54,710
Eliminated on disposal	-	(11,900)	(76,267)	-	(19,532)	(107,699)
At 31 March 2024	<u>56,260</u>	<u>84,802</u>	<u>127,187</u>	<u>1,569</u>	<u>45,126</u>	<u>314,944</u>
<b>NET BOOK VALUE</b>						
At 31 March 2024	<u>137,016</u>	<u>31,470</u>	<u>58,995</u>	<u>11,434</u>	<u>9,403</u>	<u>248,318</u>
At 1 April 2023	<u>119,771</u>	<u>48,404</u>	<u>61,119</u>	<u>-</u>	<u>21,503</u>	<u>250,797</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2024

## 10 TANGIBLE ASSETS (continued)

Company	Motor Vehicle s £	Project Equipment £	Office Equipment £	Computer Equipment £	Total £
<b>COST</b>					
At 1 April 2023	38,977	99,958	-	54,032	192,967
Additions	-	10,972	13,003	-	23,975
Disposals	(13,290)	(76,267)	-	(19,532)	(109,089)
At 31 March 2024	<u>25,687</u>	<u>34,663</u>	<u>13,003</u>	<u>34,500</u>	<u>107,853</u>
<b>DEPRECIATION</b>					
At 1 April 2023	22,087	98,326	-	34,809	155,222
Charge for year	7,795	2,851	1,569	12,633	24,848
Eliminated on disposal	(11,901)	(76,267)	-	(19,532)	(107,700)
At 31 March 2024	<u>17,981</u>	<u>24,910</u>	<u>1,569</u>	<u>27,910</u>	<u>72,370</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>7,706</u>	<u>9,753</u>	<u>11,434</u>	<u>6,590</u>	<u>35,483</u>
At 1 April 2023	<u>16,890</u>	<u>1,632</u>	<u>-</u>	<u>19,223</u>	<u>37,745</u>

## 11 INVESTMENTS

	Group		Company	
	2024 £	2023 £	2024 £	2023 £
<i>Shares in subsidiaries at cost</i>				
At 1 April 2023	-	-	251	251
Additions	-	-	-	-
At 31 March 2024	<u>-</u>	<u>-</u>	<u>251</u>	<u>251</u>

The charity owns 51% of the ordinary share capital of Groundwork Pride Limited, a company registered in England and Wales. The remaining 49% is owned by Groundwork North Yorkshire.

The subsidiary undertakes environmental projects similar to those of the charity but which, because of their location or nature cannot be undertaken by the charities. Taxable profits are donated to the charities in proportion to the work done in each area. Assets and liabilities are not owned in proportion to the shareholdings but as agreed between the two companies.

The charity owns the whole ordinary share capital of Job Match (UK) Limited, a company registered in England and Wales.

The subsidiary provides recruitment services tailored to the needs of beneficiaries of the charity's employment projects. Any profits will be donated to the charity.

The results of both companies are included within these consolidated financial statements on a line by line basis.

Notes to the Financial Statements  
For the Year Ended 31 March 2024

## 11 INVESTMENTS (continued)

A summary of the subsidiaries' trading results (pre consolidation adjustments) is shown below.

	<u>JMUKL</u> 2024	<u>GPL</u> 2024	<u>JMUKL</u> 2023	<u>GPL</u> 2023
	£	£	£	£
Turnover	52,949	851,879	134,500	988,703
Cost of sales	(45,788)	(604,310)	(110,503)	(742,832)
Gross profit	7,161	247,569	23,997	245,871
Administrative expenses	(6,731)	(232,843)	(22,850)	(208,836)
Gift aid payment	-	-	-	-
Interest received and other income	-	280	-	170
Net profit/(loss)	<u>430</u>	<u>15,006</u>	<u>1,147</u>	<u>37,205</u>
Assets	1,624	360,940	11	469,861
Liabilities	(48,362)	(538,910)	(47,177)	(662,837)
Net assets	<u>(46,738)</u>	<u>(177,970)</u>	<u>(47,166)</u>	<u>(192,976)</u>
Called up share capital	100	100	100	100
Profit and loss account	(46,838)	(178,070)	(47,266)	(193,076)
	<u>(46,738)</u>	<u>(177,970)</u>	<u>(47,166)</u>	<u>(192,976)</u>

The charity owns the whole ordinary share capital of Whitwood Golf Club Limited, a company registered in England and Wales and incorporated on 21 June 2012.

The subsidiary operates two golf courses.

The results of the company are included within these consolidated financial statements in a separate line in income from other trading activities.

A summary of the subsidiary's trading results is shown below.

	<u>WGCL</u> 2024	<u>WGCL</u> 2023
	£	£
Turnover	856,374	857,723
Cost of sales	(442,817)	(424,429)
Gross profit	413,557	433,294
Administrative expenses	(443,822)	(432,398)
Interest received and other income	20,948	18,261
Net profit/(loss)	<u>(9,317)</u>	<u>19,157</u>
Assets	396,724	413,832
Liabilities	(408,009)	(415,800)
Net assets	<u>(11,285)</u>	<u>(1,968)</u>
Called up share capital	100	100
Profit and loss account	(11,385)	(2,068)
	<u>(11,285)</u>	<u>(1,968)</u>

Company registration numbers of the subsidiaries are

Groundwork Pride Limited	02871169
Job Match (UK) Limited	07677305
Whitwood Golf Club Limited	08114265

**Groundwork Yorkshire Limited**

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**Notes to the Financial Statements  
For the Year Ended 31 March 2024**

**11 INVESTMENTS (continued)**

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
<i>Investment property</i>				
At 1 April	900,000	1,250,000	900,000	1,250,000
Additions	-	-	-	-
Reclassification	-	-	-	-
Revaluation	-	(350,000)	-	(350,000)
At 31 March	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>

The property was valued on an open market existing use basis on 11 April 2023 by Feather Smalles Scales Chartered Surveyors. Had it not been revalued it would be held at the following historical cost:

Cost	<u>5,790,717</u>	<u>5,790,717</u>	<u>5,790,717</u>	<u>5,790,717</u>
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**12 DEBTORS**

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	734,665	747,285	539,845	456,376
Other debtors	103,403	-	473,401	332,654
Amount owed by subsidiaries	-	-	147,556	133,424
Prepayments and accrued income	722,439	625,701	525,708	412,211
	<u>1,560,507</u>	<u>1,372,986</u>	<u>1,686,510</u>	<u>1,334,665</u>

Included in the above are the following amounts due after more than one year:

Amount owed by subsidiaries	<u>-</u>	<u>-</u>	<u>137,381</u>	<u>148,599</u>
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**13 CREDITORS (Amounts falling due within one year)**

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	612,290	727,059	380,952	455,662
Social security and other tax	212,648	145,239	188,101	152,156
Other creditors	17,085	81,490	10,667	14,045
Bank loan	10,170	9,915	10,170	9,915
Other loans	107,088	99,774	62,165	60,634
Accruals	279,444	83,454	267,601	14,886
Deferred income	300,198	294,673	293,402	260,186
Finance lease	-	-	-	-
	<u>1,538,923</u>	<u>1,441,604</u>	<u>1,213,058</u>	<u>967,484</u>

**CREDITORS (Amounts falling due after more than one year)**

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Bank loan	13,958	24,143	13,958	24,143
Other loans	479,658	547,596	407,363	469,518
	<u>493,616</u>	<u>571,739</u>	<u>421,321</u>	<u>493,661</u>

Loans include £191,479 (2023: £266,060) due by instalments after more than five years.

Other loans include £469,518 (2023: £530,152) secured on the charity's investment property.

**Groundwork Yorkshire Limited**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

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**14 DEFERRED INCOME**

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Balance brought forward	294,673	348,968	260,186	296,570
Income received	5,283,872	5,283,872	4,241,244	4,241,244
Income released to SOFA	<u>(5,278,347)</u>	<u>(5,338,167)</u>	<u>(4,208,028)</u>	<u>(4,277,628)</u>
Balance carried forward	<u>300,198</u>	<u>294,673</u>	<u>293,402</u>	<u>260,186</u>

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions imposed have not yet been met.

**15 COMMITMENTS**

	2024	2023
	£	£
Capital expenditure contracted for	<u>-</u>	<u>-</u>
The group had rents due from its investment properties as follows:		
Within one year	39,990	34,590
In second to fifth year	<u>69,497</u>	<u>57,347</u>
	<u>109,487</u>	<u>91,937</u>
The group had commitments under operating leases as follows:		
Within one year	8,814	21,216
In second to fifth year	<u>-</u>	<u>8,814</u>
	<u>8,814</u>	<u>30,030</u>

**16 PENSION COSTS**

The company makes payments on behalf of employees to the West Yorkshire Pension Fund. It is a funded defined benefit scheme, with the assets held in separate trustee-administered funds.

A full valuation was carried out at 31 March 2022 and was last updated to 31 March 2024 by a qualified independent actuary. In accordance with FRS 102, the pension surplus has not been recognised.

***Major assumptions***

	2024	2023
	%	%
Rate of increase in salaries	3.9	4.0
Rate of increase for pensions	2.6	2.7
Rate of inflation (CPI)	2.6	2.7
Discount rate	4.8	4.7

***Life expectancy assumptions***

	2024	2023
	years	years
Male current pensioner age 65 now	21.0	21.6
At 65 for a male future pensioner aged 45 now	22.3	22.9
Female current pensioner age 65 now	24.2	24.8
At 65 for a female future pensioner aged 45 now	25.2	25.7

Notes to the Financial Statements  
For the Year Ended 31 March 2024

**16 PENSION COSTS (continued)***Share of assets and rate of return*

	Value as at 2024 £000	Value as at 2023 £000
Equities	3,639	3,565
Government bonds	389	305
Other bonds	192	203
Property	128	146
Cash	82	102
Other	151	93
Total market value of assets	<u>4,581</u>	<u>4,414</u>
Unrecognised asset	(656)	(345)
Present value of scheme liabilities	<u>(3,925)</u>	<u>(4,069)</u>
Deficit	<u>-</u>	<u>-</u>
<i>Movement in deficit</i>	2024 £000	2023 £000
At start of year	-	(1,390)
Current service charge	(28)	(46)
Employer contributions	2	13
Net interest/return on assets	16	(37)
Actuarial gain/(loss)	10	1,805
Asset restriction	-	(345)
At end of year	<u>-</u>	<u>-</u>
<i>Net interest/return on assets</i>	2024 £000	2023 £000
Interest on assets	203	119
Interest on liabilities	(187)	(156)
	16	(37)
Other adjustments	-	-
	<u>16</u>	<u>(37)</u>

The pension deficit is not expected to have any material impact on the financial viability of the organisation. A full scheme valuation is undertaken every three years by the scheme actuary which addresses the actions necessary over the long term to ensure the sustainability of the West Yorkshire Pension Fund.

**17 RESULTS OF PARENT CHARITY**

	2024 £	2023 £
Income	4,658,958	4,467,868
Gift aid donation from trading subsidiary	-	-
Expenditure	(4,636,648)	(4,394,487)
Pension scheme surplus	-	1,460,000
Loss on investment property	-	(350,000)
Increase/(decrease) in funds	22,310	1,183,381
Total funds brought forward	<u>1,180,338</u>	<u>(3,043)</u>
Total funds carried forward	<u>1,202,648</u>	<u>1,180,338</u>
Restricted funds	900,000	900,000
Unrestricted funds	302,648	280,338
	<u>1,202,648</u>	<u>1,180,338</u>

Groundwork Yorkshire Limited

Notes to the Financial Statements  
For the Year Ended 31 March 2024

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**18 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS**

<u>2024</u>	Restricted Fixed Asset Funds	Restricted Funds	Unrestricted Funds	Total
Group	£	£	£	£
Tangible fixed assets	-	-	248,318	248,318
Investment property	900,000	-	-	900,000
Current assets	-	140,664	1,709,981	1,850,625
Creditors due within one year	-	(140,664)	(1,398,259)	(1,538,923)
Creditors due after one year	-	-	(493,616)	(493,616)
Pension deficit	-	-	-	-
Net assets	<u>900,000</u>	<u>-</u>	<u>66,404</u>	<u>966,404</u>
<b>Company</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	35,483	35,483
Investments	-	-	251	251
Investment property	900,000	-	-	900,000
Current assets	-	140,664	1,760,629	1,901,293
Creditors due within one year	-	(140,664)	(1,072,394)	(1,213,058)
Creditors due after one year	-	-	(421,321)	(421,321)
Pension deficit	-	-	-	-
Net assets	<u>900,000</u>	<u>-</u>	<u>302,648</u>	<u>1,202,648</u>
<u>2023</u>	Restricted Fixed Asset Funds	Restricted Funds	Unrestricted Funds	Total
Group	£	£	£	£
Tangible fixed assets	-	-	250,797	250,797
Investment property	900,000	-	-	900,000
Current assets	-	113,437	1,667,086	1,800,523
Creditors due within one year	-	(113,437)	(1,328,167)	(1,441,604)
Creditors due after one year	-	-	(571,739)	(571,739)
Net assets	<u>900,000</u>	<u>-</u>	<u>37,977</u>	<u>937,977</u>
<b>Company</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	37,746	37,746
Investments	-	-	251	251
Investment property	900,000	-	-	900,000
Current assets	-	113,437	1,590,049	1,703,486
Creditors due within one year	-	(113,437)	(854,047)	(967,484)
Creditors due after one year	-	-	(493,661)	(493,661)
Net assets	<u>900,000</u>	<u>-</u>	<u>280,338</u>	<u>1,180,338</u>

Groundwork Yorkshire Limited

Notes to the Financial Statements  
For the Year Ended 31 March 2024

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**19 MOVEMENTS IN FUNDS**

<u>2024</u>	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers & Gains/losses £	Closing Balance £
<b>Restricted general funds</b>					
Community projects	-	2,451,458	(2,451,458)	-	-
Land projects	-	693,573	(693,573)	-	-
Employment projects	-	-	-	-	-
	<u>-</u>	<u>3,145,031</u>	<u>(3,145,031)</u>	<u>-</u>	<u>-</u>
<b>Restricted Fixed Asset Funds</b>					
Business projects	900,000	-	-	-	900,000
<b>Unrestricted funds</b>					
General funds	37,977	2,858,098	(2,829,671)	-	66,404
Minority interest	-	-	-	-	-
Pension reserve	-	-	-	-	-
	<u>37,977</u>	<u>2,858,098</u>	<u>(2,829,671)</u>	<u>-</u>	<u>66,404</u>
<b>Total funds</b>	<u>937,977</u>	<u>6,003,129</u>	<u>(5,974,702)</u>	<u>-</u>	<u>966,404</u>

Unrestricted funds are the retained surpluses of the group and are available to be used for any purpose specified within the trust's objectives and are the only funds that are available for use at the discretion of the trustees.

Restricted funds represent unspent balances on grants received for specific projects. The restrictions are generally imposed by the funding body and often include the type of expenditure allowed and geographical area of project and the activity to be supported.

Restricted fixed asset funds represent the net book value of fixed assets purchased out of restricted funds together with unexpended balances on grants received for specific projects where the project expenditure is to be capitalised as a fixed asset.

<u>2023</u>	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers & Gains/losses £	Closing Balance £
<b>Restricted general funds</b>					
Community projects	282,271	1,044,740	(1,327,011)	-	-
Land projects	-	-	-	-	-
Employment projects	-	24,292	(24,292)	-	-
	<u>282,271</u>	<u>1,069,032</u>	<u>(1,351,303)</u>	<u>-</u>	<u>-</u>
<b>Restricted Fixed Asset Funds</b>					
Business projects	1,250,000	-	-	(350,000)	900,000
<b>Unrestricted funds</b>					
General funds	(438,767)	4,998,805	(4,522,061)	-	37,977
Minority interest	-	-	-	-	-
Pension reserve	(1,390,000)	-	(70,000)	1,460,000	-
	<u>(1,828,767)</u>	<u>4,998,805</u>	<u>(4,592,061)</u>	<u>1,460,000</u>	<u>37,977</u>
<b>Total funds</b>	<u>(296,496)</u>	<u>6,067,837</u>	<u>(5,943,364)</u>	<u>1,110,000</u>	<u>937,977</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2024

**20 RELATED PARTY TRANSACTIONS**

The Federation of Groundwork Trusts, Wakefield Metropolitan District Council, Leeds City Council, North Yorkshire Council are the members of the trust.

The Federation of Groundwork Trusts is also a member of Groundwork North Yorkshire. It is also a member of The Leeds Groundwork Trust, which has a subsidiary undertaking Groundwork Environmental Services (Leeds) Limited.

During the year in the ordinary course of business, the group entered into transactions with the above as follows.

	2024	2023
	£	£
<b>Incoming resources</b>		
The Federation of Groundwork Trusts	542,307	524,475
Wakefield Metropolitan District Council	-	8,021
Leeds City Council	1,240,996	1,223,725
Selby District Council	4,900	47,172
North Yorkshire Council	62,551	-
Groundwork North Yorkshire	-	1,404
The Leeds Groundwork Trust	737	132,000
Groundwork Pride Limited	34,793	-
Whitwood Golf Club Limited	18,586	-
JobMatch (UK) Limited	1,504	-
Groundwork Yorkshire Limited	6,561	-
<b>Resources expended</b>		
The Federation of Groundwork Trusts	18,067	17,407
Wakefield Metropolitan District Council	2,732	3,547
Leeds City Council	9,582	7,031
Selby District Council	-	250
Groundwork Pride Limited	369,494	-
Groundwork North Yorkshire	-	1,758
Whitwood Golf Club Limited	8,186	-
JobMatch (UK) Limited	52,667	-
The Leeds Groundwork Trust	-	4,682
Groundwork Yorkshire Limited	6,561	-
Groundwork Environmental Services (Leeds) Limited	-	10,000
<b>Debtors</b>		
The Federation of Groundwork Trusts	33,453	68,553
Wakefield Metropolitan District Council	-	-
Leeds City Council	277,356	273,255
Selby District Council	-	18,228
Selby Town Council	5,750	-
The Leeds Groundwork Trust	85,881	4,974
Groundwork Pride Limited	256,672	-
Whitwood Golf Club Limited	222,040	-
JobMatch (UK) Limited	39,731	-
<b>Creditors</b>		
The Federation of Groundwork Trusts	-	580
Wakefield Metropolitan District Council	469,518	530,797
Leeds City Council	12,652	6,031
Groundwork Pride Limited	109,017	-
Groundwork North Yorkshire	-	1,758
Groundwork Environmental Services (Leeds) Limited	-	684

**21 LEGAL FORM**

The charity is a private company limited by guarantee and incorporated in England and Wales. Its registered office and principal place of business is Environment & Business Centre, Merlyn Rees Avenue, Morley, Leeds, LS27 8SL

The charity provides community-led environmental improvements and training opportunities.

**Groundwork Yorkshire Limited**

England & Wales - Charity number 519846

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# Accounts

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# **Groundwork Yorkshire Limited**

## **Annual Report and Consolidated Financial Statements for the year ended 31 March 2023**

Groundwork Yorkshire Limited

Charity registration no. 519846  
Company registration no. 2202681

Registered office:  
Environment & Business Centre  
Merlyn Rees Avenue  
Morley, Leeds  
LS27 9SL

**Groundwork Yorkshire Limited**  
**(A Company Limited by Guarantee)**

**Report of the Directors and**  
**Consolidated Financial Statements for the Year Ended 31 March 2023**

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## Chairman's Statement

Groundwork is a charity working locally and nationally to transform lives in the UK's most disadvantaged communities.

We are passionate about creating a future where every neighbourhood is vibrant and green, every community is strong and able to shape its own destiny and no-one is held back by their background or circumstances.

The context of our work in 2022/23, like every other business and community in the country, was dominated by the legacy of the Covid pandemic, the national economic situation and the cost-of-living crisis.

Our plans are also influenced by the changes in Government policy that were signalled after the 2019 national election and then understandably delayed in their implementation by the pandemic. Local policy – so important for much of our work – has also been shaped by these changes and delays in implementation at the same time as developing responses to the challenges of pandemic.

The last year has seen Groundwork Yorkshire striving to develop and deliver programmes that bring benefits for communities now while helping them prepare better for the challenges that lie ahead.

I'd like to thank our staff for their passion, creativity and commitment to making a difference to the lives of people living in our local communities. A special thanks also to the hundreds of volunteers who give their time so generously to our charitable causes, as Board and Committee Members, and also those from businesses, schools and community groups who are actively involved in our projects on the ground.

Thanks are also due to all of the funders and partners who have helped us deliver so much impact in local communities in the last twelve months. We look forward to renewing those relationships – and building new ones – in the year ahead.

Peter Cooper  
Chairman



26 September 2023

## INTRODUCTION

The Board of Trustees presents its report for the period ended 31 March 2023. This includes statements about our organisation, its governance and its objectives, our financial and operational review for the year, our plans for the future and details of our Board of Trustees, senior staff and advisers. It includes the requirements of a directors' report under company law.

## GOVERNANCE

### Registration numbers

Charity Registration Number: 519846

Company Registration Number: 2202681

### Structure

On 1 January 2021, a merger between Groundwork Leeds, Groundwork Wakefield and Groundwork North Yorkshire was formally completed. The assets and liabilities of Groundwork Leeds and Groundwork North Yorkshire were transferred to Groundwork Wakefield. Groundwork Wakefield simultaneously changed its name to Groundwork Yorkshire (Company Number 2202681, Charity Number 519846) and adopted new Articles of Association. Groundwork Yorkshire covers the trading areas of the Leeds, North Yorkshire, South Yorkshire and Wakefield charitable Trusts and has been created to allow us to help as many people in our areas benefit from our unique and holistic approach to social and environmental regeneration.

### Members

Membership of Groundwork Yorkshire during 2022/23 comprised Leeds City Council, Wakefield Metropolitan District Council, Selby District Council and The Federation of Groundwork Trusts. A membership agreement sets out the roles, relationships and behaviours expected within the Federation and we operate to a single, common strategy, which is overseen by our Board of Trustees.

### Board of Trustees

The Board of Trustees comprises the trustees of Groundwork Yorkshire in accordance with the Charities Act 2011, who are also the Directors of the company in accordance with the Companies Act 2006.

We take our governance responsibilities very seriously, recognising the need to ensure as much of our resource as possible is expended on delivering our charitable mission while ensuring our organisation is strong, well-managed and financially viable in the long term.

New trustees are provided with an induction to the organisation which includes a specific focus on their role and responsibilities as a trustee.

Trustees are responsible for ensuring sound organisational systems, processes and policies are maintained and embedded in the way Groundwork Yorkshire is managed. This includes policies governing our responsibilities to our staff, volunteers and beneficiaries. We pay

particular attention to issues of Health & Safety, Safeguarding and Information Security and maintain comprehensive business continuity arrangements. We undertake skills audits of our Board to ensure we have access to the expertise needed to run our business efficiently, effectively and safely.

The work of our Board is supported by a number of sub-committees:

- Business Development Board
- Finance Committee
- Governance & Compliance Committee
- HR Committee

Our Senior Management Team is led by our Executive Director and includes senior staff members responsible for financial and business management, business development, communications and fundraising and programme management. This team is fully accountable to the Board and its Committees. It operates through delegated powers outlined in our financial regulations and provides regular reports on financial and operational performance and risk management.

### **Relationships within Groundwork**

Groundwork is a federation of independent charities, each working under a common brand to a common strategy. This strategy sets the direction, milestones and targets which influence operational decision-making across all parts of Groundwork and against which executives hold each other to account.

Within this strategic framework we make our own decisions about the project work we develop and deliver. Our federation strategy supports our local decision-making by focusing on those areas of development and delivery where there is a need or an opportunity for Groundwork to act collectively in order to achieve maximum benefit for the communities it serves.

Groundwork UK delivers services and activities to support Groundwork Trusts by building brand and profile, generating income for local delivery and supporting quality and impact.

## **OBJECTIVES AND PUBLIC BENEFIT**

Groundwork Yorkshire's charitable objectives were set down in its Memorandum of Association and were adopted in January 2021. They commit us to:

1. To promote the conservation, protection and improvement of the physical and natural environment in the Area.
2. To provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for those living in or working in or resorting to the Area.
3. To advance public education in environmental matters and of the ways of better conserving, protecting and improving the same wheresoever.

4. To promote for the public benefit, urban or rural regeneration in areas of social and economic deprivation within the Area by all or any of the following means:
  - a) the relief of poverty in such ways as may be thought fit;
  - b) the relief of unemployment in such ways as may be thought fit including assistance to find employment;
  - c) the advancement of education, training or re-training particularly amongst unemployed people and providing unemployed people with work experience;
  - d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
    - in setting up their own businesses; or
    - to existing businesses;
  - e) the creation of training and employment opportunities by the provision of work space, buildings and/or land for use on favourable terms;
  - f) the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing;
  - g) the maintenance, improvement or provision of public amenities, including the provision of routeways such as footpaths and cycleways and access to main transport routes;
  - h) the preservation of buildings or sites of historic or architectural importance;
  - i) the provision or assistance in the provision of recreational facilities for the public at large and/or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
  - j) the protection or conservation of the environment, including the reclamation of derelict land for use as open space;
  - k) the provision of public health facilities and childcare, including the provision of schemes to promote healthier lifestyles and crèche facilities to increase the ability of parents to take up employment;
  - l) the promotion of public safety and prevention of crime, including the alleviation of anti-social behaviour;
  - m) such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.
  
5. To promote sustainable development for the benefit of the public within the Area by:
  - a) the preservation, conservation and the protection of the environment and the prudent use of resources;
  - b) the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities;
  - c) the promotion of sustainable means of achieving economic growth and regeneration.
  
6. To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study

and research in such subjects provided that the useful results of such study are disseminated to the public at large.

7. Sustainable development in this Article and in Article 2.5 above means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."
8. To promote the efficiency and effectiveness of charities within the Area in the direct furtherance of their objects (or any one of them) by the provision of information, advice and assistance in the establishment, administration and management of such charities including assistance of all types in connection with the raising and distribution of funds.
9. To promote the efficiency and effectiveness of the voluntary sector for the benefit of the public by the provision of information, support and advice to local community based groups anywhere in the Area.

We have referred to the Charity Commission's general guidance on Public Benefit when reviewing the organisation's objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives set out above. Further details about the impact of our activities during the period can be found on the following pages.

For further details about our work visit [www.groundwork.org.uk/north-east-and-yorkshire/](http://www.groundwork.org.uk/north-east-and-yorkshire/)

## STRATEGIC REPORT

### Overview

The UK remains one of the richest nations in the world yet many people in many communities face significant hardship. Indicators about the impact of the pandemic indicate a heightening of inequalities.

Anticipated reductions in public spending and predicted increases in unemployment as Government support measures are phased out will present multiple new challenges to communities already under stress.

Groundwork was founded at a time of political, social and economic challenge as an experiment to help communities cope with change and work together to make their lives and neighbourhoods better. That experience and that spirit of enterprise and innovation have never been more needed.

What drives us is the recognition that in every community – however disadvantaged – there are deep reserves of pride in the local area and people with the passion and ideas to improve their circumstances and surroundings.

Groundwork exists to harness that pride and unlock that passion through services, projects and programmes that change people's lives now but also make our communities more resilient for the future.

We know that the multiple challenges faced by many people before the pandemic have in many ways increased – obviously so for those living in isolation or with significant health issues in communities with few facilities and limited employment prospects.

We work with partners to address these challenges in three ways.

- **Creating better places** - by making communities greener, safer and healthier and by enabling people to work together to bring about change in their local area.
- **Improving people's prospects** - by increasing the confidence, skills, wellbeing and employability of those struggling in education or out of work.
- **Promoting greener choices** – to help people and businesses reduce their environmental impact, improve their health, cut waste and save money.

The way we go about our work is informed by our commitment to 'the Groundwork approach' as set out in the Federation strategy:

- We will invest in the places and people that need us most
- We will work with local leaders and listen to local voices
- We will grow a culture of equality and inclusion
- We will be committed to collaboration
- We will act as environmental exemplars

We also work closely with our national and regional Groundwork partners to ensure that our work is delivered in context with the national mission and vision we are proud to share with the rest of the Groundwork Federation and that our messages are delivered in a way that maximises their amplification.

We work closely with our fellow Trusts; Groundwork Cheshire, Lancashire & Merseyside; Groundwork North East & Cumbria; Groundwork South & North Tyneside and Groundwork Greater Manchester to ensure that where appropriate we collaborate and share good practice to maximise service delivery. In part this approach reflects the Governments "levelling up" agenda and previous "Northern Powerhouse" initiatives. It allows us to present ourselves at the appropriate scale with partners.

Our Group vision is to create a vibrant and sustainable Groundwork delivering more impact to the communities we serve across the North.

### Activity Highlights

This has been a year of strong performance for Groundwork Yorkshire. We have worked with businesses, schools and local communities to make a difference to the lives of people living in Yorkshire. Our activities are showcased on our social media channels and we are particularly proud of the following achievements:

- In Bradford our **Warm Homes Healthy People Partnership** delivered a total of 2008 fuel poverty interventions, including support to 38 households for boiler replacements & heating system repairs for those in the most desperate circumstances. This has made a significant difference in terms of improving these people's health & wellbeing as well as reducing their energy costs by having more energy efficient appliances.

One client in Bradford, who had received our Green Doctor service & a new boiler, said "I can't thank your team enough for the support you have provided, The WHHP project is a great service & has changed our lives. When the first hot water arrived, we cried, the whole ordeal had made us aware of how precious the simple things are that we take for granted...Please, say thank you to all involved"

- We have delivered a number of 6-week, 1 day a week, programmes to young people in Year 9 at **Selby High School** (4 programmes), **Graham School** (Scarborough), **York High School**, **Sherburn High School** (3 programmes) and **Tadcaster Grammar School** over the last 18 months through funding secured through the Firethorn Trust and Uni

Connect. Young people attended for a full day either on site, or at a green space in a local area where they undertook a range of hard and soft landscaping projects, gaining a range of work ready skills as well as a NOCN Level 1 Certificate in Horticulture. In total we have worked with 40 young people.

For many young people taking part in this programme this is the first time they have achieved any formal qualifications or engaged with a learning in a positive way. Feedback has been consistently positive about attainment, attendance, behaviour, and parental engagement.

One teacher said "It has also shown them the importance of team work and mutual respect. These students have gained so much in terms of life skills from this course."

- Our Landscape Architects have developed exciting draft masterplans for eight parks for the Morley Towns Fund, in consultation with Leeds City Council parks department and key stakeholders. Our work will help support their Business Case submission to Central Government which is required to secure the funding to deliver the schemes and develop the parks. Once the funding is confirmed, further discussions and engagement for each of the successful parks will take place.

The Towns Fund is part of the government's plan for levelling up the UK economy. Towns across England will work with the Government to address growth constraints and to ensure there is a course of recovery from the impact of COVID-19. The overarching aims of the Towns Fund are to drive the sustainable economic regeneration of towns to deliver long term economic and productivity growth.

The team has also been commissioned to produce a design for every one of Leeds' 65 parks. We have done 17 so far and will be doing 12 per year for the next 4 years.

## THE YEAR IN NUMBERS: 2022/2023



**8,459**

People helped to reduce their energy use. Tackling fuel poverty and climate change



**423 Ha**

Landscape restored = 592 football pitches. Tackling the climate & biodiversity crisis



**1,762**

Trees planted. Improving access to nature



**310**

Young people supported to learn, achieve & thrive



**331**

Community groups supported. Building pride of place



**12,575**

Hours of volunteer time. Supporting people to be active in communities



**161,127**

People benefitting from our public space improvements



**194**

Schools, businesses & SMEs supported with potential cost savings of £188,485



**188**

Projects delivered, bringing benefits to the people of Yorkshire



## **OUR PLANS FOR THE FUTURE**

Our locally focused projects and programmes will **mobilise people of all ages** to give their time to social action in their local communities.

Our Communities Teams will **inspire and support** adults and young people to learn, achieve and develop as more active citizens.

Our Lifelong Learning team will **help people of all ages to progress** in education, access training or start work.

We will provide **advice, funding and practical support** to community groups.

Through the work of our Design, Community and Landscape teams we will **create, improve and help look after** important local green spaces.

Our Green Doctors will **help people save money on their bills or stay warm and well in their homes**.

We will support businesses to **reduce their impact on the environment** and increase their commitment to the community through better environmental design and awareness, improving the physical space that businesses sit within and encouraging their engagement and interaction with their local communities.

We also recognise a number of overarching external/strategic and organisational opportunities and challenges, including:

- **Responding to the evolving Regional political and funding structures.**

The evolving views and role of the West Yorkshire Mayor and the restructure of Local Government in North Yorkshire are headline changes. Comprehensive changes are being introduced to Health structures. Changes will also flow from the roll out of devolution deals across our area and the introduction of new "area" structures and priorities such as the Northern Forest, actions to address the universally recognised climate emergency and the development and roll out of new health structures.

We will continue to work closely with regional and national Groundwork colleagues to ensure that we are focusing effort at the most appropriate level.

- **Accessing new national funding regimes.**

It is clear that there will continue to be significant changes in the way national funding regimes are managed and allocated. We will continue to work closely with and support national and regional Groundwork colleagues to understand and respond to opportunities such as the Towns Fund.

Each Service Plan below includes specific KPIs as well as priority actions. Our main KPIs are:

- To achieve defined Team income and surplus/profit targets.
- To increase the proportion of staff time that we can allocate to projects and programmes so that we have sufficient income to cover all direct and indirect service costs.
- Deliver a 5:1 third party return on investment in capital projects- generate £5 of additional funding to support or enhance projects we are delivering for our partners for every £1 of direct investment.
- Deliver over 180 discrete projects.
- Deliver projects and activities that bring direct benefit to over 8,000 active participants and beneficiaries and indirect benefit to over 140,000.
- Provide support to over 3,000 households, train over 100 frontline staff in energy awareness and help clients benefit from over £80,000 of reduced energy bills, switching savings and secured discounts and grants.
- Recognising the impact of the cost of living crisis and the need to increase staff remuneration levels to reflect this we have agreed to aim for an annual Group trading breakeven with average monthly cash balances of £200,000

As part of our overall approach we will complete specific development work in the following areas during 2023/24:

- **Health** - tracking changes in health structures; making/presenting our services "relevant"; identifying funding opportunities.
- **Green Doctor** - growing our offer locally, regionally and nationally; securing additional income from key supporters
- **Landscape Design** - creating an offer(s) relevant to the changing market: maximising value as a gateway service for other teams (communities/GPL).
- **Community Offer** - developing a specific health angle; revisit and build a community focused learning offer.

All of our planning is designed to ensure we have the resilience and flexibility as an organisation to cope with a changing and challenging context while focusing on the development of new programmes of work that contribute to our mission and express our values. This will mean a greater variety of income sources, investment in our communications capabilities, effective and efficient performance on our portfolio of programmes and contracts, active management of our costs and assets and a continued commitment from our volunteer trustees to support and champion our work.

## FINANCIAL PERFORMANCE

Our net outgoing resources for 2022/23 totalled £225,527 (2021/22 incoming resources £65,480), with an unrestricted surplus of £406,744 (2021/22 deficit £171,075).

Our financial strategy has three clear and linked strands as follows:

- to minimise our overhead costs to ensure discretionary spending is focused on supporting front line delivery and generating more income
- to achieve an operating break-even
- to improve our financial strength to withstand unexpected challenges ahead and to invest in the capability we need to diversify our income streams and ensure the quality of our provision.

### Reserves

In line with this financial strategy our trustees have agreed that we should aim to hold at least 3 months operating costs (c £862,000 for Groundwork Yorkshire as a merged entity in 2023/24) in liquid reserves. We believe this is appropriate for the following reasons:

- to absorb short term set-backs such as loss or delays in funding.
- to provide the working capital required to finance retrospective programme funding which can result in considerable timing differences between expenditure and receipt of funds
- to cover the cost of investing in staff training and development to develop new and improved services for Groundwork
- to cover the cost of developing new services, such as improved communications, research and quality and business information systems
- to set aside funds for capital assets such as ICT equipment and for properly equipping our properties
- to provide funding to cover any unforeseen downturn in activity, allowing alternative activity to be generated and/or a planned down-sizing of our staff team.

The above needs for reserves have to be balanced against the following factors:

- the need to be seen as a responsible charity by the Charity Commission, our partners and funders, our member Trusts within Groundwork and the communities we serve
- the need to avoid the creation or retention of unnecessary surpluses for which there is no future planned requirement or that bear no relation to our charitable aims.

Our level of free liquid reserves at the end of 2022/23 stands at £358,919, which represents net current assets less restricted funds and less designated funds expected to be used in the next financial year.

At the end of the financial year, unrestricted general reserves totalled £37,977 (2021/22: £438,767) and restricted reserves totalled £900,000 (2021/22: £1,532,271).

### **Principal funding sources**

Most of our funding comes from public or private sector grants and contracts. Each main programme is structured and funded differently, as outlined below:

- Our **Design & Capital Programme** - is supported by Leeds City Council, various Parish and Town Councils across the region, Tesco through their Bags of Help programme, Landfill Community Funding e.g. Veolia, National Lottery Community Fund and through various grass roots community groups, such as Friends of Gledhow Valley Woods.
- Our work in **Communities** is supported by the National Lottery Community Fund, Tesco, ESF, Comic Relief, the Land Trust, Leeds City Council, Leeds Community Foundation, and Selby District Council.
- The main funder for our **Lifelong Learning** programme is Leeds City Council's Adult Learning service.
- **Green Doctor** is funded by Leeds City Council, Care and Repair, Energy Redress, Groundwork UK, British Gas Trust, Northern Gas Networks & Northern Powergrid, and a range of housing partners.

### **Expenditure on charitable objectives**

In line with the objectives set in our strategy and our business plan, our expenditure in the year was directed towards the activities mentioned in the above report and summary. In the period to March 2023, Groundwork Yorkshire spent £4.2 million on charitable activities. £2.2 million was spent on our trading activities.

### **Sustainable Development Report**

Groundwork's charitable mission is to promote sustainable development - helping communities and individuals develop the understanding and capability to take action and make choices that deliver social equity and economic prosperity while recognising the need to live within the earth's finite natural resources. In order to have credibility as an organisation we need to demonstrate that the principles of sustainable development underpin the way we go about our work. Our sustainable development policy commits us to reporting on how these principles are integral to the way we plan and manage our operations, support our employees and utilise our resources.

### **Staff Remuneration**

Staff salaries are set by management, based on broad pay bands and market tested through recruitment. The salary of the Executive Director is determined by the Board.

Groundwork is not obliged to report on its Gender Pay Gap, as it has fewer than 250 employees, however we undertook to review our Gender Pay Gap and report on our pay differential. The calculation shows that female employees earn, on average, 30 pence more per hour than their male colleagues, and the median pay gap is 11 pence per hour in favour of male employees. We have pledged to keep this under review.

## Principal risks and uncertainties

The Board of Groundwork fully accepts its responsibilities under the Charity Commission's Statement of Recommended Practice (SORP) for ensuring that the major risks to which the charity is exposed are identified and reviewed, and that there are systems in place to mitigate them.

Major risks are those that have a high probability of occurring and would, if they occurred, have a severe impact on either operational performance or achievement of purpose, or could damage Groundwork's reputation.

Our Board of Trustees, through its delegated Committee structure, regularly monitors the development and operation of Groundwork Yorkshire's risk management process. The process, which operates as both a top-down and bottom-up mechanism, is designed to enable trustees to conclude whether the major risks to which the charity is exposed have been identified and reviewed, and that systems have been established to mitigate these risks.

Our senior management team has, with support from trustees, undertaken the following:

- reviewed the main, high impact generic risks
- established a risk register of all the significant risks which might impact on our core purposes and key objectives
- established a bottom-up and top down process of risk identification, assessment, mitigation and monitoring for all likely risks
- produced a detailed annual report setting out the action designed to eradicate or mitigate the risks identified

Following review by Committee, a report is prepared for the Board identifying the major risks on which trustees should concentrate action at the highest level.

The major areas of potential risk, for which we have active and specific mitigation strategies in place, are as follows:

- ongoing change processes with local partners consuming management time and impacting on our ability to promote a consistent offer to partners and funders
- an unexpected withdrawal of funding from a major partner, for example due to failure to meet targets, or a significant clawback of funding as a result of programme audits.
- poor delivery quality or the inappropriate use of funds undermining our reputation and compromising future business development
- a major personal incident (e.g. in relation to Health & Safety or Safeguarding) occurring on a project
- non-compliance with data security requirements by our staff or subcontractors or our systems being affected by a significant cyber attack.

We recognise that risk management is an essential part of good business practice and an effective mechanism of good governance. The Board is committed to ensuring that risk management processes are embedded throughout the organisation, and that these processes

are used to help identify at an early stage issues that affect performance or achievement of purpose.

However, the Board recognises that a risk management system can only seek to manage rather than eliminate risk of failure, and that it should therefore be only one of the tools that the Board uses to provide effective control and management of the administration of the charity.

## **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Strategic report, the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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.

Trustees recognise their responsibility for ensuring funds are generated in a way that meets our ethical standards and industry good practice. We confirm that:

- we do not use professional fundraising agencies or commercial participators to raise funds on our behalf;
- potential donors are invited to make general donations to Groundwork or to a particular project that is highlighted

## **Advisors**

### **Auditor**

Kingswood Allotts Limited, Statutory Auditor  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
DN4 5NU

### **Bankers**

The Co-operative Bank plc.  
P.O. Box 101  
1 Balloon Street  
Manchester  
M60 4EP

### **Solicitors**

Eversheds  
Cloth Hall Court  
Infirmary Street  
Leeds LS1 2JB

Stapleton Gardner & Co  
Stoneleigh House  
Commercial Street  
Morley  
Leeds LS27 8HN

## The Board of Trustees

The trustees (who are the directors of the company in accordance with the Companies Act 2006) on the date of approval of this report, or who served as trustees at any time during the year reported on, are as follows:

### Groundwork Yorkshire

	First Appointed	Resigned/Retired
<b>Nominated by Leeds City Council via Groundwork's Leeds Local Partnership</b>		
Councillor Al Garthwaite	January 2021	September 2022
<b>Nominated by Selby District Council via Groundwork's North Yorkshire Local Partnership</b>		
Councillor Chris Pearson	January 2021	June 2023
John Readshaw	January 2021	
Councillor Paul Welch	January 2021	September 2022
<b>Nominated by Wakefield Metropolitan District Council via Groundwork's Wakefield Local Partnership</b>		
Councillor Elaine Blezard	October 2015	
Mr Peter Cooper	July 1999	
<b>Nominated by Groundwork UK</b>		
Antony Nelson	January 2021	
<b>Co-opted Trustees</b>		
Rowena Hall	January 2021	March 2023
Trevor Lincoln	January 2021	
Fawad Dar	March 2022	September 2022
Jessica Malone	March 2022	June 2023
Helen Sutcliffe	March 2022	June 2023
Dan Wilson	March 2022	
<b>Company Secretary</b>		
Ms Sarah Munro	December 2018	

### Committees of the Board

Each of the following Committees and Boards are supported by experienced Trustees from Groundwork Yorkshire. The Groundwork in the North Committee includes representatives from each of the five engaged Trusts.

<b>Finance Committee</b>	Chair - Trevor Lincoln, Peter Cooper, John Readshaw, Hugh Taylor, Dan Wilson
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<b>Human Resources Committee</b>	Chair – John Readshaw, Elaine Blezard, Alexena Cayless, Hugh Taylor
<b>Business Development Board</b>	Dan Wilson
<b>Governance &amp; Compliance Committee</b>	Alexena Cayless, Trevor Lincoln, John Readshaw, Gary Williams

**Executive Director**  
Adrian Curtis

## **Events after the year end**

There are no material post year end matters that affect the financial statements.

## **Disclosure of information by the trustees to the auditor**

Each of the trustees has confirmed that, so far as they are aware, there is no relevant audit information of which the auditor is unaware, and that they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that Groundwork UK's auditor is aware of that information.

Signed on behalf of the Board of Trustees

P Cooper  
Chairman

26 September 2023



**Independent Auditors' Report to the Trustees of  
Groundwork Yorkshire Limited**

**Opinion**

We have audited the financial statements of Groundwork Yorkshire Limited and its subsidiaries for the year ended 31 March 2023 on pages 21 to 38. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Material uncertainties related to going concern**

Without modifying our opinion on the financial statements, we draw attention to the disclosures made in note 1 to the financial statements concerning the charity's and group's ability to continue as a going concern. The group has net liabilities excluding fixed assets, as shown on the balance sheet.

These and the other conditions detailed in note 1 to the accounts indicate the existence of a material uncertainty which may cast significant doubt about the group's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the group was unable to continue as a going concern.

**Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports)

Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns.
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page fifteen, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent Auditors' Report to the Trustees of  
Groundwork Yorkshire Limited (continued)**

In preparing the financial statements, the trustees are responsible for assessing the group and charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims and fraud;
- Enquiry of management and review of expenditure to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including review of nominal ledger transactions and other adjustments for appropriateness and evaluating the business rationale of any significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias, in particular management assumptions and judgements in respect of income recognition.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Kingswood Allotts*

Kingswood Allotts Ltd  
Chartered Accountants  
Statutory Auditor  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

21/11/2023

Kingswood Allotts Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**Consolidated Statement of Financial Activities (Including Income and Expenditure Account)**  
**For the Year Ended 31 March 2023**

	Note	Unrestricted Funds 01.04.22 to 31.03.23 £	Restricted Funds 01.04.22 to 31.03.23 £	Restricted Fixed Asset Funds 01.04.22 to 31.03.23 £	Total Funds 01.04.22 to 31.03.23 £	Total Funds 01.04.21 to 31.03.22 £
<b>INCOME FROM</b>						
Donations	2	215,521	-	-	215,521	198,974
Grants for coronavirus support	2	-	-	-	-	35,259
Charitable activities	3	3,875,560	1,069,032	-	4,944,592	3,940,650
Other trading activities	11	865,524	-	-	865,524	809,238
Investments	4	42,200	-	-	42,200	71,168
Other		-	-	-	-	-
		<u>4,998,805</u>	<u>1,069,032</u>	<u>-</u>	<u>6,067,837</u>	<u>5,055,289</u>
<b>EXPENDITURE ON</b>						
Raising funds						
Other trading activities	11	853,488	-	-	853,488	835,122
Investment management		33,500	-	-	33,500	121,115
Charitable activities	3	3,635,073	1,351,303	-	4,986,376	3,948,572
Exceptional coronavirus costs	3	-	-	-	-	-
Pension scheme adjustments	16	70,000	-	-	70,000	85,000
		<u>4,592,061</u>	<u>1,351,303</u>	<u>-</u>	<u>5,943,364</u>	<u>4,989,809</u>
Losses on investment property - unrealised	11	-	-	(350,000)	(350,000)	-
<b>NET (EXPENDITURE)/ INCOME FOR THE YEAR</b>		<b>406,744</b>	<b>(282,271)</b>	<b>(350,000)</b>	<b>(225,527)</b>	<b>65,480</b>
<b>Transfers between funds</b>	19	-	-	-	-	-
<b>OTHER RECOGNISED GAINS/ (LOSSES)</b>						
Pension scheme actuarial (losses)/ gains	16	1,460,000	-	-	1,460,000	985,000
Minority interest adjustment	11	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u><b>1,866,744</b></u>	<u><b>(282,271)</b></u>	<u><b>(350,000)</b></u>	<u><b>1,234,473</b></u>	<u><b>1,050,480</b></u>
<b>RECONCILIATION OF FUNDS</b>						
Fund balances brought forward		(1,828,767)	282,271	1,250,000	(296,496)	(1,346,976)
Net movement in funds		1,866,744	(282,271)	(350,000)	1,234,473	1,050,480
Fund balances carried forward		<u>37,977</u>	<u>-</u>	<u>900,000</u>	<u>937,977</u>	<u>(296,496)</u>

The notes attached form part of these financial statements.

Groundwork Yorkshire Limited (Company number 2202681)Consolidated and Company Balance Sheets  
31 March 2023

	Notes	Group		Company	
		2023	2022	2023	2022
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	10	250,797	269,384	37,746	61,216
Investments	11	-	-	251	251
Investment property	11	900,000	1,250,000	900,000	1,250,000
		<u>1,150,797</u>	<u>1,519,384</u>	<u>937,997</u>	<u>1,311,467</u>
<b>CURRENT ASSETS</b>					
Stock and work in progress		42,063	17,271	18,688	10,758
Debtors	12	1,372,986	2,192,239	1,334,665	1,770,050
Cash at bank and in hand		385,474	241,010	350,133	176,792
		<u>1,800,523</u>	<u>2,450,520</u>	<u>1,703,486</u>	<u>1,957,600</u>
<b>CREDITORS: falling due within one year</b>	13	(1,441,604)	(2,175,309)	(967,484)	(1,317,915)
<b>NET CURRENT ASSETS</b>		<u>358,919</u>	<u>275,211</u>	<u>736,002</u>	<u>639,685</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,509,716</u>	<u>1,794,595</u>	<u>1,673,999</u>	<u>1,951,152</u>
<b>CREDITORS: falling due after one year</b>	13	(571,739)	(701,091)	(493,661)	(564,195)
<b>NET ASSETS BEFORE PENSION DEFICIT</b>		<u>937,977</u>	<u>1,093,504</u>	<u>1,180,338</u>	<u>1,386,957</u>
Pension scheme surplus / (deficit)	16	-	(1,390,000)	-	(1,390,000)
<b>NET (LIABILITIES) / ASSETS</b>		<u>937,977</u>	<u>(296,496)</u>	<u>1,180,338</u>	<u>(3,043)</u>
<b>FUNDS</b>					
<b>Unrestricted Funds</b>					
General Fund	18,19	37,977	(438,767)	280,338	(145,314)
Pension Reserve	18,19	-	(1,390,000)	-	(1,390,000)
		<u>37,977</u>	<u>(1,828,767)</u>	<u>280,338</u>	<u>(1,535,314)</u>
<b>Restricted Funds</b>	18,19	-	282,271	-	282,271
<b>Restricted Fixed Asset Funds</b>	18,19	900,000	1,250,000	900,000	1,250,000
		<u>937,977</u>	<u>(296,496)</u>	<u>1,180,338</u>	<u>(3,043)</u>
<b>MINORITY INTEREST</b>	11	-	-	-	-
		<u>937,977</u>	<u>(296,496)</u>	<u>1,180,338</u>	<u>(3,043)</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

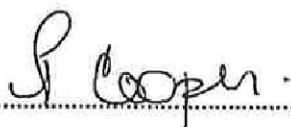
## Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102: *The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland.*

The financial statements were approved by the trustees on 26 September 2023 and are signed on its behalf by

P COOPER.....



Chairman

**Groundwork Yorkshire Limited**

**Consolidated Statement of Cash Flows**  
**For the Year Ended 31 March 2023**

	2023	2022
	£	£
<b>Cash flow from operating activities</b>	<u>303,359</u>	<u>262,859</u>
<b>Cash flow from investing activities</b>		
Investment income	42,200	71,168
Investment management	(33,500)	(121,115)
Business combination	-	-
Capital grants received	-	-
Sale of fixed assets	-	-
Purchase of fixed assets	(40,890)	(70,605)
	<u>(32,190)</u>	<u>(120,552)</u>
<b>Cash flow from financing activities</b>		
Loan borrowings	-	-
Loan repayments	(108,815)	(11,975)
Loan interest	(17,890)	(5,757)
Finance lease payments	-	(751)
Finance lease interest	-	-
	<u>(126,705)</u>	<u>(18,483)</u>
<b>Change in cash</b>	<u>144,464</u>	<u>123,824</u>
Cash at start of period	<u>241,010</u>	<u>117,186</u>
Cash at end of period	<u>385,474</u>	<u>241,010</u>

**Reconciliation of Income and Expenditure to Operating Cash Flow**

	2023	2022
	£	£
Net income / expenditure	(225,527)	65,480
Depreciation	59,477	52,111
Pension scheme adjustment	70,000	85,000
Investment income	(42,200)	(71,168)
Investment management	33,500	121,115
Business combination	-	-
Loan interest	17,890	5,757
Finance lease interest	-	-
Revaluation of investment property	350,000	-
Change in stock	(24,792)	(13,315)
Change in debtors	819,253	(545,208)
Change in creditors	(754,242)	563,087
	<u>303,359</u>	<u>262,859</u>

**Analysis of Cash and Cash Equivalents**

	2023	2022
	£	£
Cash at bank and in hand	<u>385,474</u>	<u>241,010</u>
<b>Net Debt</b>		
	2022	Cashflow
	£	2023
		£
Cash	241,010	144,464
Bank loan	(43,733)	9,675
Other loans	(746,510)	99,140
	<u>(549,233)</u>	<u>(647,370)</u>
		<u>253,279</u>
		<u>(295,954)</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2023

**1 ACCOUNTING POLICIES**

a) **Accounting Convention and Basis of Preparing the Financial Statements**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment property, in accordance with FRS102: The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland, the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102), the Charities Act 2011 and the Companies Act 2006. The charity is a public benefit entity.

The group has net liabilities excluding fixed assets.

The going concern basis assumes that sufficient funding will continue to be secured from an increasing range of funding sources for the remainder of 2023 and 2024.

Our Forward Order Book at July 2023, indicated that, overall, a promising proportion of our funding for the year is now in place, based on confirmed contracts. We have a reasonable level of confidence, based on development work that is already at an advanced stage, for another significant proportion.

New opportunities continue to be explored.

Our Trading Companies continue to make a positive financial contribution. GPL has a strong forward order book for the next two years, and membership of our golf clubs at Whitwood and Springhead has been growing steadily.

The company has merged with Groundwork North Yorkshire and The Leeds Groundwork Trust and acquired part of the business of Groundwork South Yorkshire.

The Board therefore considers it appropriate to prepare the accounts on a going concern basis.

Notes to the Financial Statements  
For the Year Ended 31 March 2023

**1 ACCOUNTING POLICIES**

**b) Group Financial Statements**

These financial statements consolidate the accounts of the charity and its subsidiary undertakings, all of which are made up to 31 March, on a line by line basis. Transactions between group companies are eliminated on consolidation. No Statement of Financial Activities is presented for the charity alone.

**c) Company Status**

Groundwork Yorkshire Limited is a company limited by guarantee. The guarantors are The Federation of Groundwork Trusts, Wakefield Metropolitan District Council, Leeds City Council, Selby District Council (until 1 April 2023) and Selby Town Council.

The liability in respect of the guarantee, as set out in the memorandum, is limited to £1 per member.

**d) Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

- Restricted funds - these are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or grant making body or when funds are raised for particular restricted purposes.

**e) Income**

Income is recognised in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Charitable activities:** income from charitable activities is accounted for when earned for service contracts. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by the year end, the balance is carried forward as deferred income.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Where contracts include success fees this income is not recognised until the targets have been achieved. Where activities have been undertaken that are expected to lead to future success fees this is included at cost in work in progress.

Notes to the Financial Statements  
For the Year Ended 31 March 2023

## 1 ACCOUNTING POLICIES

### f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of other trading activities includes the costs of the group's non-charitable trading subsidiary.
- Expenditure on charitable activities includes direct and indirect costs of delivering the group's charitable activities.
- Investment management costs includes the cost of maintaining the group's investment property.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a staff time basis and other overheads have been allocated on a staff time basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

### g) Tangible fixed assets

Individual tangible fixed assets costing £1,500 or more are capitalised and included at cost including any incidental expenses of acquisition.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write-off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

Project equipment and tools	over 5 years straight line
Office equipment	over 3-5 years straight line
Computer hardware	over 3 years straight line
Motor vehicles	over 3 years straight line
Golf course and facilities	over 20 years straight line

### h) Corporation tax

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

### i) Investment property

Property held to earn rent or capital appreciation is valued at fair value.

### j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and future interest.

### k) 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 and future interest.

### l) Stock

Stock is valued at the lower of cost and net realisable value on a first in first out basis.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**1 ACCOUNTING POLICIES**

m) Pension costs

The company makes contributions to the West Yorkshire Local Government Superannuation Fund, a defined benefit scheme.

The scheme is a funded multi-employer scheme and the assets are held separately from those of the company in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

A net pension asset is recognised where it is supported by a right to reduce contributions due.

n) Critical accounting estimates and assumptions

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The group makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in the notes, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation has been used by the actuary in valuing the pensions liability at 31 August 2022. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

There is a large actuarial gain this year due to the effects of the significant change in the discount rate without an increased inflation assumption. The detailed assumptions for this and the prior year are disclosed in the note. Despite the current high inflationary environment, the CPI assumption has not increased. The Accounting Standard prescribes quite narrowly how the inflation assumption should be derived from market value at the year-end date. Therefore the current period of high inflation is somewhat allowed for insofar as it is captured in long-term market expectations, but is lower than the current annual rate of inflation. Hence although inflation estimates are over the long term, if the current period of high inflation continues for a longer period than forecast in the current assumptions, this will result in a future actuarial deficit.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**2 DONATIONS**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Restricted Fixed Asset Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Core funding	57,645	-	-	57,645	57,646
Grants for coronavirus support	-	-	-	-	35,259
Other	157,876	-	-	157,876	141,328
	<u>215,521</u>	<u>-</u>	<u>-</u>	<u>215,521</u>	<u>234,233</u>

**3 CHARITABLE ACTIVITIES**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Restricted Fixed Asset Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income:</b>					
Community projects	1,897,548	1,044,740	-	2,942,288	1,847,406
Land projects	907,967	-	-	907,967	461,907
Employment projects	1,070,045	24,292	-	1,094,337	1,631,337
Business projects	-	-	-	-	-
	<u>3,875,560</u>	<u>1,069,032</u>	<u>-</u>	<u>4,944,592</u>	<u>3,940,650</u>
<b>Expenditure:</b>					
Community projects	1,627,466	1,327,011	-	2,954,477	1,764,717
Land projects	690,836	-	-	690,836	519,236
Employment projects	1,316,771	24,292	-	1,341,063	1,664,619
Business projects	-	-	-	-	-
	<u>3,635,073</u>	<u>1,351,303</u>	<u>-</u>	<u>4,986,376</u>	<u>3,948,572</u>

	Direct Costs 2023 £	Support Costs 2023 £	Total Costs 2023 £	Total Costs 2022 £
<b>Expenditure comprised:</b>				
Community projects	2,354,348	600,129	2,954,477	1,764,717
Land projects	505,029	185,807	690,836	519,236
Employment projects	1,047,699	293,364	1,341,063	1,664,619
Education projects	-	-	-	-
Business projects	-	-	-	-
	<u>3,907,076</u>	<u>1,079,300</u>	<u>4,986,376</u>	<u>3,948,572</u>

**4 INCOME FROM INVESTMENTS**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Restricted Fixed Asset Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Bank interest	-	-	-	-	-
Rental income	42,200	-	-	42,200	71,168
	<u>42,200</u>	<u>-</u>	<u>-</u>	<u>42,200</u>	<u>71,168</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2023

**5 SUPPORT COSTS**

	Community	Land	Employment	Business	Total	2022
	£	£	£	£	£	£
Staff costs	402,998	124,773	163,918	-	691,689	576,348
Travel	5,507	1,705	84,944	-	92,156	72,017
Marketing	1,226	379	144	-	1,749	3,693
Premises	31,189	9,657	5,967	-	46,813	27,651
Communications	17,345	5,370	2,724	-	25,439	24,861
Professional fees	11,569	3,582	10,008	-	25,159	25,191
Insurance	27,752	8,592	5,652	-	41,996	56,675
Sundry	35,424	10,968	5,655	-	52,047	42,022
IT	35,596	11,021	4,331	-	50,948	37,633
Depreciation	17,914	5,546	2,104	-	25,564	20,554
<i>Governance costs</i>						
Legal and professional	-	-	-	-	-	101
Audit fees	13,609	4,214	1,598	-	19,421	12,000
Non-audit services	-	-	6,319	-	6,319	1,564
	<u>600,129</u>	<u>185,807</u>	<u>293,364</u>	<u>-</u>	<u>1,079,300</u>	<u>900,310</u>

**6 GROUP INCOME AND EXPENDITURE BY FUND FOR PRIOR YEAR**

	Unrestricted	Restricted	Restricted	Total
	Funds	Funds	Asset	Funds
	2022	2022	Funds	2022
	£	£	£	£
<b>INCOME FROM</b>				
Donations	198,974	-	-	198,974
Grants for coronavirus support	35,259	-	-	35,259
Charitable activities	1,658,241	2,282,409	-	3,940,650
Other trading activities	809,238	-	-	809,238
Investments	71,168	-	-	71,168
Other	-	-	-	-
	<u>2,772,880</u>	<u>2,282,409</u>	<u>-</u>	<u>5,055,289</u>
<b>EXPENDITURE ON</b>				
Raising funds				
Other trading activities	835,122	-	-	835,122
Investment management	121,115	-	-	121,115
Charitable activities	1,902,718	2,045,854	-	3,948,572
Exceptional coronavirus costs	-	-	-	-
Pension scheme adjustments	85,000	-	-	85,000
	<u>2,943,955</u>	<u>2,045,854</u>	<u>-</u>	<u>4,989,809</u>
<b>NET (EXPENDITURE)/</b>				
<b>INCOME FOR THE YEAR</b>	(171,075)	236,555	-	65,480
<b>OTHER RECOGNISED GAINS/ (LOSSES)</b>				
Pension scheme actuarial				
(losses)/ gains	985,000	-	-	985,000
Minority interest adjustment	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<u>813,925</u>	<u>236,555</u>	<u>-</u>	<u>1,050,480</u>
<b>RECONCILIATION OF FUNDS</b>				
Fund balances brought forward:	(2,642,692)	45,716	1,250,000	(1,346,976)
Net movement in funds	813,925	236,555	-	1,050,480
Fund balances carried forward	<u>(1,828,767)</u>	<u>282,271</u>	<u>1,250,000</u>	<u>(296,496)</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2023**

<b>7 STAFF COSTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	2,191,801	2,038,906
Social security costs	185,148	163,652
Pension costs	76,936	80,716
LGPS adjustment	70,000	85,000
	<u>2,523,885</u>	<u>2,368,274</u>
The above includes		
Key management personnel remuneration	<u>122,765</u>	<u>119,536</u>
The average monthly head count of employees during the year, analysed by category, was:		
Charitable activities	67	65
Trading subsidiaries	41	36
	<u>108</u>	<u>101</u>

1 employee earned over £60,000pa. (2021: 1)

**8 TRUSTEES**

Trustees were not remunerated for any services in the year.

No trustees were reimbursed for personal expenses properly incurred in the performance of their duties as trustee (2021: no trustees).

**9 NET INCOME/(EXPENDITURE) FOR THE YEAR**

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
This is stated after charging:-			
Auditors' remuneration (group)	- audit services	19,421	12,000
	- non-audit services	6,319	1,564
Interest		17,890	5,757
Depreciation		59,477	52,111
Bad debts		-	59,867
Operating lease rentals		<u>38,392</u>	<u>22,701</u>

Government grants represent a substantial part of the charity's income and mostly fund specific costs which would not be incurred had the grant not been received. Hence the effect on the results of government grants cannot be quantified.

**10 TANGIBLE ASSETS****Group**

	Golf course and facilities	Motor Vehicles	Project Equipment	Office Equipment	Computer Equipment	Total
<b>COST</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2022	154,585	126,923	222,929	-	70,764	575,201
Additions	10,338	-	28,548	-	2,004	40,890
Disposals	-	-	-	-	-	-
At 31 March 2023	<u>164,923</u>	<u>126,923</u>	<u>251,477</u>	<u>-</u>	<u>72,768</u>	<u>616,091</u>
<b>DEPRECIATION</b>						
At 1 April 2022	35,740	62,975	169,440	-	37,662	305,817
Charge for year	9,412	15,544	20,918	-	13,603	59,477
Eliminated on disposal	-	-	-	-	-	-
At 31 March 2023	<u>45,152</u>	<u>78,519</u>	<u>190,358</u>	<u>-</u>	<u>51,265</u>	<u>365,294</u>
<b>NET BOOK VALUE</b>						
At 31 March 2023	<u>119,771</u>	<u>48,404</u>	<u>61,119</u>	<u>-</u>	<u>21,503</u>	<u>250,797</u>
At 1 April 2022	<u>118,845</u>	<u>63,948</u>	<u>53,489</u>	<u>-</u>	<u>33,102</u>	<u>269,384</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2023**

**10 TANGIBLE ASSETS (continued)****Company**

	Motor Vehicles £	Project Equipment £	Office Equipment £	Computer Equipment £	Total £
<b>COST</b>					
At 1 April 2022	38,977	99,958	-	52,028	190,963
Additions	-	-	-	2,004	2,004
Disposals	-	-	-	-	-
At 31 March 2023	<u>38,977</u>	<u>99,958</u>	<u>-</u>	<u>54,032</u>	<u>192,967</u>
<b>DEPRECIATION</b>					
At 1 April 2022	14,291	93,490	-	21,966	129,747
Charge for year	7,795	4,836	-	12,843	25,474
Eliminated on disposal	-	-	-	-	-
At 31 March 2023	<u>22,086</u>	<u>98,326</u>	<u>-</u>	<u>34,809</u>	<u>155,221</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>16,891</u>	<u>1,632</u>	<u>-</u>	<u>19,223</u>	<u>37,746</u>
At 1 April 2022	<u>24,686</u>	<u>6,468</u>	<u>-</u>	<u>30,062</u>	<u>61,216</u>

**11 INVESTMENTS**

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
<i>Shares in subsidiaries at cost</i>				
At 1 April 2022	-	-	251	251
Additions	-	-	-	-
At 31 March 2023	<u>-</u>	<u>-</u>	<u>251</u>	<u>251</u>

The charity owns 51% of the ordinary share capital of Groundwork Pride Limited, a company registered in England and Wales. The remaining 49% is owned by Groundwork North Yorkshire.

The subsidiary undertakes environmental projects similar to those of the charity but which, because of their location or nature cannot be undertaken by the charities. Taxable profits are donated to the charities in proportion to the work done in each area. Assets and liabilities are not owned in proportion to the shareholdings but as agreed between the two companies.

The charity owns the whole ordinary share capital of Job Match (UK) Limited, a company registered in England and Wales.

The subsidiary provides recruitment services tailored to the needs of beneficiaries of the charity's employment projects. Any profits will be donated to the charity.

The results of both companies are included within these consolidated financial statements on a line by line basis.

Notes to the Financial Statements  
For the Year Ended 31 March 2023

**11 INVESTMENTS (continued)**

A summary of the subsidiaries' trading results (pre consolidation adjustments) is shown below.

	<u>JMUKL</u> 2023 £	<u>GPL</u> 2023 £	<u>JMUKL</u> 2022 £	<u>GPL</u> 2022 £
Turnover	134,500	988,703	103,652	1,195,842
Cost of sales	(110,503)	(742,832)	(89,360)	(950,144)
Gross profit	23,997	245,871	14,292	245,698
Administrative expenses	(22,850)	(208,836)	(14,259)	(233,648)
Gift aid payment	-	-	-	-
Interest received and other income	-	170	256	19,790
Net profit/(loss)	<u>1,147</u>	<u>37,205</u>	<u>289</u>	<u>31,840</u>
Assets	11	469,861	28,063	605,902
Liabilities	(47,177)	(662,837)	(76,376)	(836,083)
Net assets	<u>(47,166)</u>	<u>(192,976)</u>	<u>(48,313)</u>	<u>(230,181)</u>
Called up share capital	100	100	100	100
Profit and loss account	(47,266)	(193,076)	(48,413)	(230,281)
	<u>(47,166)</u>	<u>(192,976)</u>	<u>(48,313)</u>	<u>(230,181)</u>

The charity owns the whole ordinary share capital of Whitwood Golf Club Limited, a company registered in England and Wales and incorporated on 21 June 2012.

The subsidiary operates two golf courses.

The results of the company are included within these consolidated financial statements in a separate line in income from other trading activities.

A summary of the subsidiary's trading results is shown below.

	<u>WGCL</u> 2023 £	<u>WGCL</u> 2022 £
Turnover	857,723	809,238
Cost of sales	(424,429)	(401,541)
Gross profit	433,294	407,697
Administrative expenses	(432,398)	(433,581)
Interest received and other income	18,261	61,654
Net profit/(loss)	<u>19,157</u>	<u>35,770</u>
Assets	413,832	418,701
Liabilities	(415,800)	(439,826)
Net assets	<u>(1,968)</u>	<u>(21,125)</u>
Called up share capital	100	100
Profit and loss account	(2,068)	(21,225)
	<u>(1,968)</u>	<u>(21,125)</u>

Company registration numbers of the subsidiaries are  
 Groundwork Pride Limited 02871169  
 Job Match (UK) Limited 07677305  
 Whitwood Golf Club Limited 08114265

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**11 INVESTMENTS (continued)**

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
<i>Investment property</i>				
At 1 April	1,250,000	1,250,000	1,250,000	1,250,000
Additions	-	-	-	-
Reclassification	-	-	-	-
Revaluation	(350,000)	-	(350,000)	-
At 31 March	<u>900,000</u>	<u>1,250,000</u>	<u>900,000</u>	<u>1,250,000</u>

The property was valued on an open market existing use basis on 11 April 2023 by Feather Smailes Scales Chartered Surveyors. Had it not been revalued it would be held at the following historical cost:

Cost	<u>5,790,717</u>	<u>5,790,717</u>	<u>5,790,717</u>	<u>5,790,717</u>
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**12 DEBTORS**

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	747,285	826,612	456,376	461,452
Other debtors	-	14,291	332,654	8,241
Amount owed by subsidiaries	-	-	133,424	195,035
Prepayments and accrued income	625,701	1,351,336	412,211	1,105,322
	<u>1,372,986</u>	<u>2,192,239</u>	<u>1,334,665</u>	<u>1,770,050</u>

Included in the above are the following amounts due after more than one year:

Amount owed by subsidiaries	<u>-</u>	<u>-</u>	<u>148,599</u>	<u>159,789</u>
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**13 CREDITORS (Amounts falling due within one year)**

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	727,059	545,969	455,662	191,134
Social security and other tax	145,239	157,693	152,156	106,377
Other creditors	81,490	1,010,250	14,045	655,915
Bank loan	9,915	9,690	9,915	9,690
Other loans	99,774	79,462	60,634	46,075
Accruals	83,454	23,277	14,886	12,154
Deferred income	294,673	348,968	260,186	296,570
Finance lease	-	-	-	-
	<u>1,441,604</u>	<u>2,175,309</u>	<u>967,484</u>	<u>1,317,915</u>

**CREDITORS (Amounts falling due after more than one year)**

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Bank loan	24,143	34,043	24,143	34,043
Other loans	547,596	667,048	469,518	530,152
	<u>571,739</u>	<u>701,091</u>	<u>493,661</u>	<u>564,195</u>

Loans include £266,060 (2022: £338,920) due by instalments after more than five years.

Other loans include £530,152 (2022: £576,277) secured on the charity's investment property.

**Groundwork Yorkshire Limited**

**Notes to the Financial Statements  
For the Year Ended 31 March 2023**

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**14 DEFERRED INCOME**

	Group		Company	
	2023 £	2022 £	2023 £	2022 £
Balance brought forward	348,068	282,419	296,570	196,347
Income received	5,283,872	3,962,470	4,241,244	2,761,306
Income released to SOFA	(5,338,167)	(3,895,921)	(4,277,628)	(2,661,083)
Balance carried forward	<u>294,673</u>	<u>348,968</u>	<u>260,186</u>	<u>296,570</u>

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions imposed have not yet been met.

**15 COMMITMENTS**

	2023 £	2022 £
Capital expenditure contracted for	<u>-</u>	<u>-</u>
The group had rents due from its investment properties as follows:		
Within one year	34,590	5,157
In second to fifth year	<u>57,347</u>	<u>2,080</u>
	<u>91,937</u>	<u>7,237</u>
The group had commitments under operating leases as follows:		
Within one year	21,216	32,656
In second to fifth year	<u>8,814</u>	<u>32,370</u>
	<u>30,030</u>	<u>65,026</u>

**16 PENSION COSTS**

The company makes payments on behalf of employees to the West Yorkshire Pension Fund. It is a funded defined benefit scheme, with the assets held in separate trustee-administered funds.

A full valuation was carried out at 31 March 2022 and was last updated to 31 March 2023 by a qualified independent actuary.

**Major assumptions**

	2023	2022
	%	%
Rate of increase in salaries	4.0	4.2
Rate of increase for pensions	2.7	2.9
Rate of inflation (CPI)	2.7	2.9
Discount rate	4.7	2.7

**Life expectancy assumptions**

	2023	2022
	years	years
Male current pensioner age 65 now	21.6	21.8
At 65 for a male future pensioner aged 45 now	22.9	22.5
Female current pensioner age 65 now	24.6	24.6
At 65 for a female future pensioner aged 45 now	25.7	25.7

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**16 PENSION COSTS (continued)***Share of assets and rate of return*

	Value as at 2023 £000	Value as at 2022 £000
Equities	3,565	3,534
Government bonds	305	328
Other bonds	203	213
Property	146	177
Cash	102	128
Other	93	49
Total market value of assets	<u>4,414</u>	<u>4,429</u>
Unrecognised asset	(345)	-
Present value of scheme liabilities	<u>(4,069)</u>	<u>(5,819)</u>
Deficit	<u>-</u>	<u>(1,390)</u>
<b>Movement in deficit</b>	<b>2023</b>	<b>2022</b>
	<b>£000</b>	<b>£000</b>
At start of year	(1,390)	(2,290)
Current service charge	(46)	(53)
Employer contributions	13	16
Net interest/return on assets	(37)	(48)
Actuarial gain/(loss)	1,805	985
Asset restriction	(345)	-
At end of year	<u>-</u>	<u>(1,390)</u>
<b>Net interest/return on assets</b>	<b>2023</b>	<b>2022</b>
	<b>£000</b>	<b>£000</b>
Interest on assets	119	91
Interest on liabilities	(156)	(139)
	<u>(37)</u>	<u>(48)</u>
<b>Other adjustments</b>	<b>-</b>	<b>-</b>
	<u>(37)</u>	<u>(48)</u>

The pension deficit is not expected to have any material impact on the financial viability of the organisation. A full scheme valuation is undertaken every three years by the scheme actuary which addresses the actions necessary over the long term to ensure the sustainability of the West Yorkshire Pension Fund.

**17 RESULTS OF PARENT CHARITY**

	2023 £	2022 £
Income	4,467,868	2,985,293
Gift aid donation from trading subsidiary	-	-
<b>Expenditure</b>	<b>(4,394,487)</b>	<b>(2,974,651)</b>
Pension scheme surplus	1,460,000	985,000
Loss on investment property	(350,000)	-
Increase/(decrease) in funds	<u>1,183,381</u>	<u>995,642</u>
Total funds brought forward	<u>(3,043)</u>	<u>(998,685)</u>
Total funds carried forward	<u>1,180,338</u>	<u>(3,043)</u>
<b>Restricted funds</b>	<b>900,000</b>	<b>1,532,271</b>
<b>Unrestricted funds</b>	<b>280,338</b>	<b>(1,535,314)</b>
	<u>1,180,338</u>	<u>(3,043)</u>

**Groundwork Yorkshire Limited**

**Notes to the Financial Statements  
For the Year Ended 31 March 2023**

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**18 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS**

<b>2023</b>	Restricted Fixed Asset Funds	Restricted Funds	Unrestricted Funds	Total
Group	£	£	£	£
Tangible fixed assets	-	-	250,797	250,797
Investment property	900,000	-	-	900,000
Current assets	-	113,437	1,687,086	1,800,523
Creditors due within one year	-	(113,437)	(1,328,167)	(1,441,604)
Creditors due after one year	-	-	(571,739)	(571,739)
Pension deficit	-	-	-	-
Net assets	900,000	-	37,977	937,977
<b>Company</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	37,746	37,746
Investments	-	-	251	251
Investment property	900,000	-	-	900,000
Current assets	-	113,437	1,590,049	1,703,486
Creditors due within one year	-	(113,437)	(854,047)	(967,484)
Creditors due after one year	-	-	(493,661)	(493,661)
Pension deficit	-	-	-	-
Net assets	900,000	-	280,338	1,180,338
<b>2022</b>	Restricted Fixed Asset Funds	Restricted Funds	Unrestricted Funds	Total
Group	£	£	£	£
Tangible fixed assets	-	-	269,384	269,384
Investment property	1,250,000	-	-	1,250,000
Current assets	-	543,420	1,907,100	2,450,520
Creditors due within one year	-	(261,149)	(1,914,160)	(2,175,309)
Creditors due after one year	-	-	(701,091)	(701,091)
Pension deficit	-	-	(1,390,000)	(1,390,000)
Net assets	1,250,000	282,271	(1,828,767)	(296,496)
<b>Company</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	61,216	61,216
Investments	-	-	251	251
Investment property	1,250,000	-	-	1,250,000
Current assets	-	543,420	1,414,180	1,957,600
Creditors due within one year	-	(261,149)	(1,056,766)	(1,317,915)
Creditors due after one year	-	-	(564,195)	(564,195)
Pension deficit	-	-	(1,390,000)	(1,390,000)
Net assets	1,250,000	282,271	(1,535,314)	(3,043)

**19 MOVEMENTS IN FUNDS**

<b>2023</b>	<b>Opening Balance</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers &amp; Gains/losses</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted general funds</b>					
Community projects	282,271	1,044,740	(1,327,011)	-	-
Land projects	-	-	-	-	-
Employment projects	-	24,292	(24,292)	-	-
	<u>282,271</u>	<u>1,069,032</u>	<u>(1,351,303)</u>	<u>-</u>	<u>-</u>
<b>Restricted Fixed Asset Funds</b>					
Business projects	1,250,000	-	-	(350,000)	900,000
<b>Unrestricted funds</b>					
General funds	(438,767)	4,998,805	(4,522,061)	-	37,977
Minority interest	-	-	-	-	-
Pension reserve	(1,390,000)	-	(70,000)	1,460,000	-
	<u>(1,828,767)</u>	<u>4,998,805</u>	<u>(4,592,061)</u>	<u>1,460,000</u>	<u>37,977</u>
<b>Total funds</b>	<u>(296,496)</u>	<u>6,067,837</u>	<u>(5,943,364)</u>	<u>1,110,000</u>	<u>937,977</u>

Unrestricted funds are the retained surpluses of the group and are available to be used for any purpose specified within the trust's objectives and are the only funds that are available for use at the discretion of the trustees.

Restricted funds represent unspent balances on grants received for specific projects. The restrictions are generally imposed by the funding body and often include the type of expenditure allowed and geographical area of project and the activity to be supported.

Restricted fixed asset funds represent the net book value of fixed assets purchased out of restricted funds together with unexpended balances on grants received for specific projects where the project expenditure is to be capitalised as a fixed asset.

<b>2022</b>	<b>Opening Balance</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers &amp; Gains/losses</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted general funds</b>					
Community projects	45,716	1,847,406	(1,610,851)	-	282,271
Land projects	-	4,522	(4,522)	-	-
Employment projects	-	430,481	(430,481)	-	-
	<u>45,716</u>	<u>2,282,409</u>	<u>(2,045,854)</u>	<u>-</u>	<u>282,271</u>
<b>Restricted Fixed Asset Funds</b>					
Business projects	1,250,000	-	-	-	1,250,000
<b>Unrestricted funds</b>					
General funds	(352,692)	2,772,880	(2,858,955)	-	(438,767)
Minority interest	-	-	-	-	-
Pension reserve	(2,290,000)	-	(85,000)	985,000	(1,390,000)
	<u>(2,642,692)</u>	<u>2,772,880</u>	<u>(2,943,955)</u>	<u>985,000</u>	<u>(1,828,767)</u>
<b>Total funds</b>	<u>(1,346,976)</u>	<u>5,055,289</u>	<u>(4,989,809)</u>	<u>985,000</u>	<u>(296,496)</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

**20 RELATED PARTY TRANSACTIONS**

The Federation of Groundwork Trusts, Wakefield Metropolitan District Council, Leeds City Council, Selby District Council and Selby Town Council are the members of the trust. The Federation of Groundwork Trusts is also a member of Groundwork North Yorkshire. It is also a member of The Leeds Groundwork Trust, which has a subsidiary undertaking Groundwork Environmental Services (Leeds) Limited.

During the year in the ordinary course of business, the group entered into transactions with the above as follows.

	2023	2022
	£	£
<b>Incoming resources</b>		
The Federation of Groundwork Trusts	524,475	360,038
Wakefield Metropolitan District Council	8,021	10,262
Leeds City Council	1,223,725	565,399
Selby District Council	47,172	500
Selby Town Council	-	2,880
Groundwork North Yorkshire	1,404	20,632
The Leeds Groundwork Trust	132,000	596,165
Groundwork Environmental Services (Leeds) Limited	-	2,029
<b>Resources expended</b>		
The Federation of Groundwork Trusts	17,407	17,748
Wakefield Metropolitan District Council	3,547	5,382
Leeds City Council	7,031	485
Selby District Council	250	-
Selby Town Council	-	-
Groundwork North Yorkshire	1,758	1,758
The Leeds Groundwork Trust	4,682	69,825
Groundwork Environmental Services (Leeds) Limited	10,000	-
<b>Debtors</b>		
The Federation of Groundwork Trusts	68,553	30,380
Wakefield Metropolitan District Council	-	-
Leeds City Council	273,255	30,753
Selby District Council	18,228	-
Selby Town Council	-	-
Groundwork North Yorkshire	-	8,241
The Leeds Groundwork Trust	4,974	132,812
Groundwork Environmental Services (Leeds) Limited	-	-
<b>Creditors</b>		
The Federation of Groundwork Trusts	580	45,032
Wakefield Metropolitan District Council	530,797	576,985
Leeds City Council	6,031	-
Selby District Council	-	-
Selby Town Council	-	-
Groundwork North Yorkshire	1,758	1,758
The Leeds Groundwork Trust	-	320,754
Groundwork Environmental Services (Leeds) Limited	684	283,891

**21 LEGAL FORM**

The charity is a private company limited by guarantee and incorporated in England and Wales. Its registered office and principal place of business is Environment & Business Centre, Merlyn Rees Avenue, Morley, Leeds, LS27 9SL. The charity provides community-led environmental improvements and training opportunities.

**Groundwork Yorkshire Limited**

England & Wales - Charity number 519846

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# Accounts

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# **Groundwork Yorkshire Limited**

## **Annual Report and Consolidated Financial Statements 2021/22**

Groundwork Yorkshire Limited

Charity registration no. 519846

Company registration no. 2202681

Registered office:

Environment & Business Centre

Merlyn Rees Avenue

Morley, Leeds

LS27 9SL

**Groundwork Yorkshire Limited**  
**(A Company Limited by Guarantee)**

**Report of the Directors and**  
**Consolidated Financial Statements for the Year Ended 31 March 2022**

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## Chairman's Statement

Groundwork was founded at a time of political, social and economic challenge as an experiment to help communities cope with change and work together to make their lives and neighbourhoods better. That experience and that spirit of enterprise and innovation have never been more needed.

What drives us is the recognition that in every community – however disadvantaged – there are deep reserves of pride in the local area and people with the passion and ideas to improve their circumstances and surroundings.

Groundwork exists to harness that pride and unlock that passion through services, projects and programmes that change people's lives now but also make our communities more resilient for the future.

One thing our work over the last 36 years has taught us, however, is that within every community, however challenged, there are deep wells of pride and passion and a latent community spirit. As we have seen time and again over the last year this community spirit quickly comes to the fore in times of adversity.

Groundwork exists to unlock this power and potential within communities and to channel it into practical projects that help people improve their neighbourhoods, improve their own prospects and improve understanding of the need to live more sustainably.

The last year has seen Groundwork Yorkshire – like all parts of Groundwork – continuing on this journey of change without losing focus on its primary function – to develop and deliver programmes that bring benefits for communities now while helping them prepare better for the challenges that lie ahead.

I'd like to thank our staff and volunteers for their passion and creativity. I'd also like to welcome the new trustees who have joined the board this year, and to thank all of our trustees who continue to give their time and talents to our organisation. Thanks are also due to all of the funders and partners who have helped us deliver so much impact in local communities in the last twelve months. We look forward to renewing those relationships - and building new ones - in the year ahead.



Peter Cooper  
Chairman

Date: 15/09/2022.

## **INTRODUCTION**

The Board of Trustees presents its report for the period ended 31 March 2022. This includes statements about our organisation, its governance and its objectives, our financial and operational review for the year, our plans for the future and details of our Board of Trustees, senior staff and advisers. It also includes the requirements of a directors' report under company law.

## **GOVERNANCE**

### **Registration numbers**

Charity Registration Number: 519846  
Company Registration Number: 2202681

### **Structure**

On 1 January 2021, a merger between Groundwork Leeds, Groundwork Wakefield and Groundwork North Yorkshire was formally completed. The assets and liabilities of Groundwork Leeds and Groundwork North Yorkshire were transferred to Groundwork Wakefield. Groundwork Wakefield simultaneously changed its name to Groundwork Yorkshire (Company Number 2202681, Charity Number 519846) and adopted new Articles of Association. Groundwork Yorkshire covers the trading areas of the Leeds, North Yorkshire, South Yorkshire and Wakefield charitable Trusts and has been created to allow us to help as many people in our areas benefit from our unique and holistic approach to social and environmental regeneration.

### **Members**

Membership of Groundwork Yorkshire comprises Leeds City Council, Wakefield Metropolitan District Council, Selby District and Selby Town Councils and The Federation of Groundwork Trusts. A membership agreement sets out the roles, relationships and behaviours expected within the Federation and we operate to a single, common strategy, which is overseen by our Board of Trustees.

### **Board of Trustees**

The Board of Trustees comprises the trustees of Groundwork Yorkshire in accordance with the Charities Act 2011, who are also the Directors of the company in accordance with the Companies Act 2006.

We take our governance responsibilities very seriously, recognising the need to ensure as much of our resource as possible is expended on delivering our charitable mission while ensuring our organisation is strong, well-managed and financially viable in the long term.

New trustees are provided with an induction to the organisation which includes a specific focus on their role and responsibilities as a trustee.

Trustees are responsible for ensuring sound organisational systems, processes and policies are maintained and embedded in the way Groundwork Yorkshire is managed. This includes policies governing our responsibilities to our staff, volunteers and beneficiaries. We pay

particular attention to issues of Health & Safety, Safeguarding and Information Security and maintain comprehensive business continuity arrangements. We undertake skills audits of our Board to ensure we have access to the expertise needed to run our business efficiently, effectively and safely.

The work of our Board is supported by a number of sub-committees:

- HR Committee
- Finance Committee
- Business Development Board
- Governance Task Group
- Groundwork in the North

Our Senior Management Team is led by our Executive Director and includes senior staff members responsible for financial and business management, business development, communications and fundraising and programme management. This team is fully accountable to the Board and its Committees. It operates through delegated powers outlined in our financial regulations and provides regular reports on financial and operational performance and risk management.

### **Relationships within Groundwork**

Groundwork is a federation of independent charities, each working under a common brand to a common strategy. This strategy sets the direction, milestones and targets which influence operational decision-making across all parts of Groundwork and against which executives hold each other to account.

Within this strategic framework we make our own decisions about the project work we develop and deliver. Our federation strategy supports our local decision-making by focusing on those areas of development and delivery where there is a need or an opportunity for Groundwork to act collectively in order to achieve maximum benefit for the communities it serves.

Groundwork UK delivers services and activities to support Groundwork Trusts by building brand and profile, generating income for local delivery and supporting quality and impact.

### **Related party transactions**

We have considered the disclosure requirements of the SORP and believes that there are no related party transactions except for those listed in note 20.

## OBJECTIVES AND PUBLIC BENEFIT

Groundwork Yorkshire's charitable objectives were set down in its Memorandum of Association and were adopted in January 2021. They commit us to:

1. To promote the conservation, protection and improvement of the physical and natural environment in the Area.
2. To provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for those living in or working in or resorting to the Area.
3. To advance public education in environmental matters and of the ways of better conserving, protecting and improving the same wheresoever.
4. To promote for the public benefit, urban or rural regeneration in areas of social and economic deprivation within the Area by all or any of the following means:
  - a) the relief of poverty in such ways as may be thought fit;
  - b) the relief of unemployment in such ways as may be thought fit including assistance to find employment;
  - c) the advancement of education, training or re-training particularly amongst unemployed people and providing unemployed people with work experience;
  - d) the provision of financial assistance, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
    - in setting up their own businesses; or
    - to existing businesses;
  - e) the creation of training and employment opportunities by the provision of work space, buildings and/or land for use on favourable terms;
  - f) the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing;
  - g) the maintenance, improvement or provision of public amenities, including the provision of routeways such as footpaths and cycleways and access to main transport routes;
  - h) the preservation of buildings or sites of historic or architectural importance;
  - i) the provision or assistance in the provision of recreational facilities for the public at large and/or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
  - j) the protection or conservation of the environment, including the reclamation of derelict land for use as open space;
  - k) the provision of public health facilities and childcare, including the provision of schemes to promote healthier lifestyles and crèche facilities to increase the ability of parents to take up employment;
  - l) the promotion of public safety and prevention of crime, including the alleviation of anti-social behaviour;

m) such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

5. To promote sustainable development for the benefit of the public within the Area by:
  - a) the preservation, conservation and the protection of the environment and the prudent use of resources;
  - b) the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities;
  - c) the promotion of sustainable means of achieving economic growth and regeneration.
6. To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.
7. Sustainable development in this Article and in Article 2.5 above means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."
8. To promote the efficiency and effectiveness of charities within the Area in the direct furtherance of their objects (or any one of them) by the provision of information, advice and assistance in the establishment, administration and management of such charities including assistance of all types in connection with the raising and distribution of funds.
9. To promote the efficiency and effectiveness of the voluntary sector for the benefit of the public by the provision of information, support and advice to local community based groups anywhere in the Area.

We have referred to the Charity Commission's general guidance on Public Benefit when reviewing the organisation's objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives set out above. Further details about the impact of our activities during the period can be found on the following pages.

For further details about our work visit [www.groundwork.org.uk/north-east-and-yorkshire/](http://www.groundwork.org.uk/north-east-and-yorkshire/)

## STRATEGIC REPORT

### Overview

We know that many people face multiple challenges – living in isolation or with significant health issues in communities with few facilities and limited employment prospects. We work with partners to address these challenges in three ways:

**We improve people’s prospects** - by increasing the confidence, skills, wellbeing and employability of those struggling in education or out of work.

**We create better places** - by making communities greener, safer and healthier and by enabling people to work together to bring about change in their local area.

**We promote greener living and working** – to help people and businesses reduce their environmental impact, improve their health, cut waste and save money.

Our approach is based on principles that underpin the way we work:

**We join things up** – we bring our skills to bear and build partnerships that enable us to deliver maximum impact for communities and maximum value for money for those who help us do it - delivering better employment prospects, better health outcomes, better use of natural resources, better environments and stronger communities at the same time.

**We innovate** - we develop and test new solutions to longstanding problems, constantly improving our own performance and sharing our learning with others.

**We prevent problems** – through our work we aim to keep people well, help them achieve in education and behave in ways which are respectful of others and the local and global environment, helping to prevent social and environmental problems and the associated waste of talent and resources.

**We support those in most need** – we provide targeted support tailored to address the specific needs of vulnerable people and diverse communities, tackling material hardship as well as a poverty of hope and aspiration.

### Activity Highlights

This has been a year of good performance for Groundwork Yorkshire. We have brought a number of pieces of work to a successful conclusion and established some important new relationships.

# The Year in Numbers



## 7,840

People helped to reduce their energy use. Tackling fuel poverty and climate change



## 389 Ha

Landscape restored = 544 football pitches. Tackling the climate & biodiversity crisis



## 5,320

Trees planted. Improving access to nature



## 312

Community groups supported. Building pride of place



## 23,954

Hours of volunteer time. Supporting people to be active in their communities



## 241

Young people supported to learn, achieve & thrive



## 186,540

People benefitting from our public space improvements



## 170

Schools, businesses & SMEs supported, with potential cost savings of £74,500



## 201

Projects delivered, bringing benefits to the people of Yorkshire

## OUR PLANS FOR THE FUTURE

Our locally focused projects and programmes will **mobilise people of all ages** to give their time to social action in their local communities.

Our Lifelong Learning and Communities Teams will **inspire and support** adults and young people to learn, achieve and develop as more active citizens.

Our Jobs and Skills and Lifelong Learning will **help people of all ages to progress** in education, access training or start work.

We will provide **advice, funding and practical support** to community groups.

Through the work of our Design, Community and Landscape teams we will **create, improve and help look after** important local green spaces.

Our Green Doctors will **help people save money on their bills or stay warm and well in their homes**.

We will support businesses to **reduce their impact on the environment** and increase their commitment to the community through better environmental design and awareness, improving the physical space that businesses sit within and encouraging their engagement and interaction with their local communities.

We also recognise a number of overarching external/strategic and organisational opportunities and challenges, including:

### **Responding to new Regional Political and Funding Structures:**

- The new West Yorkshire Mayor and the restructure of Local Government in North Yorkshire are headline changes.
- Comprehensive changes being introduced to Health structures.
- Changes will also flow from the roll out of devolution deals across our area and the introduction of new "area" structures and priorities such as the Northern Forest, actions to address the universally recognised climate emergency and the development and roll out of new health structures.
- We will ensure we are involved in the discussions being led by local and regional sector infrastructure organisations – "seats at tables" need to be secured by the sector as a whole as we lack constituency as an individual organisation.
- We will where appropriate lead engagement with partners, for example in the development of a new natural/green sector group in Leeds that can work with emerging health structures to grow green social prescribing.
- We will continue to work closely with regional and national Groundwork colleagues to ensure that we are focusing effort at the most appropriate level.

### **Accessing new national funding regimes.**

- It is clear that there will be significant changes to new national funding regimes and that these will in some cases be radically different to previous regimes.

- We will continue to work closely with and support national and regional Groundwork colleagues to understand and respond to opportunities such as the Towns Fund.
- We will identify priority areas for development with the Business Development Board, agree action plans and cascade to our Local Partnership Groups for implementation/monitoring.

Our strategic key KPIs are:

- To achieve defined Team income and contribution targets.
- To ensure that the proportion of staff time that we can allocate to projects and programmes that are funded through contracts is sufficient to cover all direct and indirect service costs.
- Deliver a 5:1 third party return on investment in capital projects– generate £5 of additional funding to support or enhance projects we are delivering for our partners for every £1 of direct investment.
- Deliver over 180 discrete projects.
- Deliver projects and activities that bring direct benefit to over 8,000 active participants and beneficiaries and indirect benefit to over 140,000.
- Complete over 2,500 home energy assessment and advice visits, train over 400 frontline staff in energy awareness and help clients benefit from over £150,000 of reduced energy bills, switching savings and secured discounts and grants.
- Increase the membership and diversity of our golf clubs, managed through our subsidiary, Whitwood Golf Club Limited.
- Our trading subsidiary, Groundwork Pride Limited, to secure £500,000 of forward orders for 2023/24 by December 2022 with a further £500,000 of work bid for.
- Achieve an annual Group trading surplus of over £41,000 and average monthly cash balances of £200,000.

### **Groundwork in the North**

Groundwork in the North is a group of five independent Groundwork Trusts working across the North of England. It has been established to contribute to the Federation's 'Building a Better Groundwork' strategy to consolidate some functions across each of the Groundwork.

We are comprised of Groundwork Cheshire, Lancashire and Merseyside, Groundwork Greater Manchester, Groundwork North East & Cumbria, Groundwork South Tyneside and North Tyneside and Groundwork Yorkshire.

Our vision is a vibrant and sustainable Groundwork delivering more impact to the communities we serve across the North. We aim to:

- **Market Share** - Develop a consolidated market-oriented approach across the north, consolidating existing service, achieving new opportunities and collaborating more proactively within the group.
- **Business Development and Growth** –Modernise and invest in our individual and collective approach to business development- building better services for the Northern communities we serve.

- **Systems and Compliance** - Use technology and systems in order to maximise efficiencies, improve our business support services, and create efficient, consistent approaches.
- **Quality Impact**- Utilise best practice, systems and evaluation methods to ensure the highest quality services are delivered consistently across our programmes.
- **Sustainability** - Grow turn-over incrementally and increase margins within the group for reinvestment and development.
- **Governance and Management**- Work towards more integrated governance and management within a consolidated Groundwork North.

All of our planning is designed to ensure we have the resilience and flexibility as an organisation to cope with a changing and challenging context while focusing on the development of new programmes of work that contribute to our mission and express our values. This will mean a greater variety of income sources, investment in our communications capabilities, effective and efficient performance on our portfolio of programmes and contracts, active management of our costs and assets and a continued commitment from our volunteer trustees to support and champion our work.

## FINANCIAL PERFORMANCE

Our net incoming resources for 2021/22 totalled £65,480 (2020/21 £12,078), with an unrestricted deficit of £171,075 (2020/21 surplus £31,333).

Our financial strategy has three clear and linked strands as follows:

- to minimise our overhead costs to ensure discretionary spending is focused on supporting front line delivery and generating more income
- to achieve an operating surplus so that we can meet our Reserves Policy and increase the strength of our balance sheet
- to use this increased financial strength to withstand unexpected challenges ahead and to invest in the capability we need to diversify our income streams and ensure the quality of our provision.

### Reserves

In line with this financial strategy our trustees have agreed that we should aim to hold at least 3 months operating costs (c £1.1m for Groundwork Yorkshire as a merged entity in 2022/23) in liquid reserves. We believe this is appropriate for the following reasons:

- to absorb short term set-backs such as loss or delays in funding
- to provide the working capital required to finance retrospective programme funding which can result in considerable timing differences between expenditure and receipt of funds
- to cover the cost of investing in staff training and development to develop new and improved services for Groundwork
- to cover the cost of developing new services, such as improved communications, research and quality and business information systems
- to set aside funds for capital assets such as ICT equipment and for properly equipping our properties
- to provide funding to cover any unforeseen downturn in activity, allowing alternative activity to be generated and/or a planned down-sizing of our staff team.

The above needs for reserves have to be balanced against the following factors:

- the need to be seen as a responsible charity by the Charity Commission, our partners and funders, our member Trusts within Groundwork and the communities we serve
- the need to avoid the creation or retention of unnecessary surpluses for which there is no future planned requirement or that bear no relation to our charitable aims.

Our level of free liquid reserves at the end of 2021/22 stands at £7,060 in deficit, which represents net current assets less restricted funds and less designated funds expected to be used in the next financial year.

At the end of the financial year, unrestricted reserves totalled £1,828,767 in deficit (2020/21: £2,642,692 in deficit) and restricted reserves totalled £1,532,271 (2020/21: £1,295,716).

### Principal funding sources

Most of our funding comes from public or private sector grants and contracts. Each main programme is structured and funded differently, as outlined below:

- Our **Design & Capital Programme** – is supported by Leeds City Council, various Parish and Town Councils across the region, Tesco through their Bags of Help programme, Landfill Community Funding e.g. Veolia, National Lottery Community Fund and through various grass roots community groups, such as Friends of Gledhow Valley Woods.
- Our work in **Communities** is supported by the National Lottery Community Fund, Tesco, ESF, Comic Relief, the Land Trust, Leeds City Council, Leeds Community Foundation, and Selby District Council.
- The main funder for our **Lifelong Learning** programme is Leeds City Council's Adult Learning service.
- The funder for the **Jobs & Skills** programme is the National Lottery's Building Better Opportunities funding.
- **Green Doctor** is funded by Leeds City Council, Care and Repair, Energy Redress, Groundwork UK, British Gas Trust, Northern Gas Networks & Northern Powergrid, and a range of housing partners.

### Expenditure on charitable objectives

In line with the objectives set in our strategy and our business plan, our expenditure in the year was directed towards the activities mentioned in the above report and summary. In the period to March 2022, Groundwork Yorkshire spent £4.0 million on charitable activities. £0.9 million was spent on our trading activities and on management and administration.

### Sustainable Development Report

Groundwork's charitable mission is to promote sustainable development – helping communities and individuals develop the understanding and capability to take action and make choices that deliver social equity and economic prosperity while recognising the need to live within the earth's finite natural resources. In order to have credibility as an organisation we need to demonstrate that the principles of sustainable development underpin the way we go about our work. Our sustainable development policy commits us to reporting on how these principles are integral to the way we plan and manage our operations, support our employees and utilise our resources.

### Staff Remuneration

Staff salaries are set by management, based on broad pay bands and market tested through recruitment. The salary of the Executive Director is determined by the Board.

Groundwork is not obliged to report on its Gender Pay Gap, as it has fewer than 250 employees, however we undertook to review our Gender Pay Gap and report on our pay differential. The calculation shows that female employees earn, on average, 49 pence less per hour than their male colleagues, and the median pay gap is 59 pence per hour in favour of male employees. We have pledged to keep this under review.

## Principal risks and uncertainties

The Board of Groundwork fully accepts its responsibilities under the Charity Commission's Statement of Recommended Practice (SORP) for ensuring that the major risks to which the charity is exposed are identified and reviewed, and that there are systems in place to mitigate them.

Major risks are those that have a high probability of occurring and would, if they occurred, have a severe impact on either operational performance or achievement of purpose, or could damage Groundwork's reputation.

Our Board of Trustees, through its delegated Committee structure, regularly monitors the development and operation of Groundwork Yorkshire's risk management process. The process, which operates as both a top-down and bottom-up mechanism, is designed to enable trustees to conclude whether the major risks to which the charity is exposed have been identified and reviewed, and that systems have been established to mitigate these risks.

Our senior management team has, with support from trustees, undertaken the following:

- reviewed the main, high impact generic risks
- established a risk register of all the significant risks which might impact on our core purposes and key objectives
- established a bottom-up and top down process of risk identification, assessment, mitigation and monitoring for all likely risks
- produced a detailed annual report setting out the action designed to eradicate or mitigate the risks identified

Following review by Committee, a report is prepared for the Board identifying the major risks on which trustees should concentrate action at the highest level.

The major areas of potential risk, for which we have active and specific mitigation strategies in place, are as follows:

- ongoing change processes with local partners consuming management time and impacting on our ability to promote a consistent offer to partners and funders
- an unexpected withdrawal of funding from a major partner, for example due to failure to meet targets, or a significant clawback of funding as a result of programme audits.
- poor delivery quality or the inappropriate use of funds undermining our reputation and compromising future business development
- a major personal incident (e.g. in relation to Health & Safety or Safeguarding) occurring on a project
- non-compliance with data security requirements by our staff or subcontractors or our systems being affected by a significant cyber attack.

We recognise that risk management is an essential part of good business practice and an effective mechanism of good governance. The Board is committed to ensuring that risk management processes are embedded throughout the organisation, and that these processes are used to help identify at an early stage issues that affect performance or achievement of purpose.

However, the Board recognises that a risk management system can only seek to manage rather than eliminate risk of failure, and that it should therefore be only one of the tools that the Board uses to provide effective control and management of the administration of the charity.

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Strategic report, the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and accounting 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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.

Trustees recognise their responsibility for ensuring funds are generated in a way that meets our ethical standards and industry good practice. We confirm that:

- we do not use professional fundraising agencies or commercial participators to raise funds on our behalf;
- potential donors are invited to make general donations to Groundwork or to a particular project that is highlighted

## Events after the year end

There are no material post year end matters that affect the financial statements.

## Advisors

### **Auditor**

Kingswood Allotts Limited, Statutory Auditor  
Chartered Accountants  
The Old Grammar School  
13 Moorgate Road  
Rotherham  
S60 2EN

### **Bankers**

The Co-operative Bank plc.  
P.O. Box 101  
1 Balloon Street  
Manchester  
M60 4EP

### **Solicitors**

Eversheds  
Cloth Hall Court  
Infirmary Street  
Leeds LS1 2JB

Stapleton Gardner & Co  
Stoneleigh House  
Commercial Street  
Morley  
Leeds LS27 8HN

## The Board of Trustees

The trustees (who are the directors of the company in accordance with the Companies Act 2006) on the date of approval of this report, or who served as trustees at any time during the year reported on, are as follows:

### Groundwork Yorkshire

	First Appointed	Resigned/Retired
<b>Nominated by Leeds City Council via Groundwork's Leeds Local Partnership</b>		
Councillor Al Garthwaite	January 2021	
<b>Nominated by Selby District Council and Selby Town Council via Groundwork's North Yorkshire Local Partnership</b>		
Councillor Chris Pearson	January 2021	
John Readshaw	January 2021	
Councillor Paul Welch	January 2021	
<b>Nominated by Wakefield Metropolitan District Council via Groundwork's Wakefield Local Partnership</b>		
Councillor Elaine Blezard	October 2015	
Mr Peter Cooper	July 1999	
<b>Nominated by Groundwork UK</b>		
Antony Nelson	January 2021	
<b>Co-opted Trustees</b>		
Rowena Hall	January 2021	
Trevor Lincoln	January 2021	
Steven Parkes	January 2021	May 2021
Fawad Dar	March 2022	
Jessica Malone	March 2022	
Helen Sutcliffe	March 2022	
Dan Wilson	March 2022	
<b>Company Secretary</b>		
Ms Sarah Munro	December 2018	

### Committees of the Board

Each of the following Committees and Boards are supported by experienced Trustees from Groundwork Yorkshire. The Groundwork in the North Committee includes representatives from each of the five engaged Trusts.

<b>Finance Committee</b>	Chair – Trevor Lincoln, Peter Cooper, Fawad Dar, John Readshaw, Hugh Taylor, Dan Wilson
<b>Human Resources Committee</b>	Chair – John Readshaw, Elaine Blezard, Alexena Cayless, Hugh Taylor
<b>Business Development Board</b>	Chair – Rowena Hall, Chris Dickinson
<b>Groundwork in the North</b>	Chair – Antony Nelson, Rowena Hall, David Martin, Geoff Owen, Paul Roots.

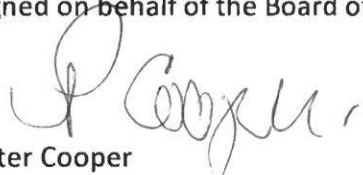
### Executive Director

Adrian Curtis

### Disclosure of information by the trustees to the auditor

Each of the trustees has confirmed that, so far as they are aware, there is no relevant audit information of which the auditor of Groundwork Wakefield is unaware, and that they have taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that Groundwork UK's auditor is aware of that information.

Signed on behalf of the Board of Trustees



Peter Cooper  
Chairman

Date 15/09/2022

Independent Auditors' Report to the Trustees of  
Groundwork Yorkshire Limited

**Opinion**

We have audited the financial statements of Groundwork Yorkshire Limited and its subsidiaries for the year ended 31 March 2022 on pages 21 to 38. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Material uncertainties related to going concern**

Without modifying our opinion on the financial statements, we draw attention to the disclosures made in note 1 to the financial statements concerning the charity's and group's ability to continue as a going concern. The group has net liabilities, as shown on the balance sheet.

These and the other conditions detailed in note 1 to the accounts indicate the existence of a material uncertainty which may cast significant doubt about the group's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the group was unable to continue as a going concern.

**Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns.
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page fifteen, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control

Independent Auditors' Report to the Trustees of  
Groundwork Yorkshire Limited (continued)

as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims and fraud;
- Enquiry of management and review of expenditure to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including review of nominal ledger transactions and other adjustments for appropriateness and evaluating the business rationale of any significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias, in particular management assumptions and judgements in respect of income recognition.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Allott*

Kingswood Allotts Ltd  
Chartered Accountants  
Statutory Auditor  
The Old Grammar School  
13 Moorgate Road  
Rotherham

*08/11/22*

**Consolidated Statement of Financial Activities (Including Income and Expenditure Account)  
For the Year Ended 31 March 2022**

	Note	Unrestricted Funds 01.04.21 to 31.03.22	Restricted Funds 01.04.21 to 31.03.22	Restricted Fixed Asset Funds 01.04.21 to 31.03.22	Total Funds 01.04.21 to 31.03.22	Total Funds 01.10.20 to 31.03.21 as restated
		£	£	£	£	£
<b>INCOME FROM</b>						
Donations	2	198,974	-	-	198,974	56,065
Grants for coronavirus support	2	35,259	-	-	35,259	142,541
Charitable activities	3	1,658,241	2,282,409	-	3,940,650	1,283,482
Other trading activities	11	809,238	-	-	809,238	172,620
Investments	4	71,168	-	-	71,168	32,248
Other		-	-	-	-	-
		<u>2,772,880</u>	<u>2,282,409</u>	<u>-</u>	<u>5,055,289</u>	<u>1,686,956</u>
<b>EXPENDITURE ON</b>						
Raising funds						
Other trading activities	11	835,122	-	-	835,122	271,896
Investment management		121,115	-	-	121,115	30,750
Charitable activities	3	1,902,718	2,045,854	-	3,948,572	1,310,232
Exceptional coronavirus costs	3	-	-	-	-	-
Pension scheme adjustments	16	85,000	-	-	85,000	62,000
		<u>2,943,955</u>	<u>2,045,854</u>	<u>-</u>	<u>4,989,809</u>	<u>1,674,878</u>
Gains on investment property - unrealised	11	-	-	-	-	-
<b>NET (EXPENDITURE)/ INCOME FOR THE YEAR</b>		(171,075)	236,555	-	65,480	12,078
<b>Transfers between funds</b>	19	-	-	-	-	-
<b>OTHER RECOGNISED GAINS/ (LOSSES)</b>						
Pension scheme actuarial (losses)/ gains	16	985,000	-	-	985,000	(522,000)
Minority interest adjustment	11	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>813,925</u>	<u>236,555</u>	<u>-</u>	<u>1,050,480</u>	<u>(509,922)</u>
<b>RECONCILIATION OF FUNDS</b>						
Fund balances brought forward:						
As previously reported		(1,847,692)	45,716	1,250,000	(551,976)	(626,054)
Prior year adjustment	1n)	(795,000)	-	-	(795,000)	(211,000)
As restated		<u>(2,642,692)</u>	<u>45,716</u>	<u>1,250,000</u>	<u>(1,346,976)</u>	<u>(837,054)</u>
Net movement in funds		813,925	236,555	-	1,050,480	(509,922)
Fund balances carried forward		<u>(1,828,767)</u>	<u>282,271</u>	<u>1,250,000</u>	<u>(296,496)</u>	<u>(1,346,976)</u>

The notes attached form part of these financial statements.

## Groundwork Yorkshire Limited (Company number 2202681)

Consolidated and Company Balance Sheets31 March 2022

	Notes	Group		Company	
		2022	2021 as restated	2022	2021 as restated
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	10	269,384	250,890	61,216	49,274
Investments	11	-	-	251	251
Investment property	11	1,250,000	1,250,000	1,250,000	1,250,000
		<u>1,519,384</u>	<u>1,500,890</u>	<u>1,311,467</u>	<u>1,299,525</u>
<b>CURRENT ASSETS</b>					
Stock and work in progress		17,271	3,956	10,758	-
Debtors	12	2,192,239	1,647,031	1,770,050	1,420,771
Cash at bank and in hand		241,010	117,186	176,792	68,461
		<u>2,450,520</u>	<u>1,768,173</u>	<u>1,957,600</u>	<u>1,489,232</u>
<b>CREDITORS: falling due within one year</b>	13	(2,175,309)	(1,602,693)	(1,317,915)	(863,652)
<b>NET CURRENT ASSETS</b>		<u>275,211</u>	<u>165,480</u>	<u>639,685</u>	<u>625,580</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,794,595</u>	<u>1,666,370</u>	<u>1,951,152</u>	<u>1,925,105</u>
<b>CREDITORS: falling due after one year</b>	13	(701,091)	(723,346)	(564,195)	(633,790)
<b>NET ASSETS BEFORE PENSION DEFICIT</b>		<u>1,093,504</u>	<u>943,024</u>	<u>1,386,957</u>	<u>1,291,315</u>
<b>Pension scheme deficit</b>	16	(1,390,000)	(2,290,000)	(1,390,000)	(2,290,000)
<b>NET (LIABILITIES) / ASSETS</b>		<u>(296,496)</u>	<u>(1,346,976)</u>	<u>(3,043)</u>	<u>(998,685)</u>
<b>FUNDS</b>					
<b>Unrestricted Funds</b>					
General Fund	18,19	(438,767)	(352,692)	(145,314)	(4,401)
Pension Reserve	18,19	(1,390,000)	(2,290,000)	(1,390,000)	(2,290,000)
		<u>(1,828,767)</u>	<u>(2,642,692)</u>	<u>(1,535,314)</u>	<u>(2,294,401)</u>
<b>Restricted Funds</b>	18,19	282,271	45,716	282,271	45,716
<b>Restricted Fixed Asset Funds</b>	18,19	1,250,000	1,250,000	1,250,000	1,250,000
		<u>(296,496)</u>	<u>(1,346,976)</u>	<u>(3,043)</u>	<u>(998,685)</u>
<b>MINORITY INTEREST</b>	11	-	-	-	-
		<u>(296,496)</u>	<u>(1,346,976)</u>	<u>(3,043)</u>	<u>(998,685)</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

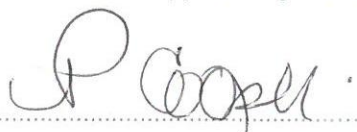
## Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

These financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102: *The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland.*

The financial statements were approved by the trustees on 15/09/ 2022 and are signed on its behalf by

P COOPER



Chairman

## Groundwork Yorkshire Limited

**Consolidated Statement of Cash Flows**  
**For the Year Ended 31 March 2022**

	2022	2021
	£	£
<b>Cash flow from operating activities</b>	<u>262,859</u>	<u>(95,934)</u>
<b>Cash flow from investing activities</b>		
Investment income	71,168	32,248
Investment management	(121,115)	(30,750)
Business combination	-	4,706
Capital grants received	-	-
Sale of fixed assets	-	-
Purchase of fixed assets	(70,605)	(31,006)
	<u>(120,552)</u>	<u>(24,802)</u>
<b>Cash flow from financing activities</b>		
Loan borrowings	-	-
Loan repayments	(11,975)	-
Loan interest	(5,757)	(879)
Finance lease payments	(751)	(3,266)
Finance lease interest	-	-
	<u>(18,483)</u>	<u>(4,145)</u>
<b>Change in cash</b>	<u>123,824</u>	<u>(124,881)</u>
Cash at start of period	117,186	242,067
Cash at end of period	<u>241,010</u>	<u>117,186</u>

**Reconciliation of Income and Expenditure to Operating Cash Flow**

	2022	2021
	£	as restated £
Net income / expenditure	65,480	12,078
Depreciation	52,111	30,896
Pension scheme adjustment	85,000	62,000
Investment income	(71,168)	(32,248)
Investment management	121,115	30,750
Business combination	-	-
Loan interest	5,757	879
Finance lease interest	-	-
Revaluation of investment property	-	-
Change in stock	(13,315)	4,813
Change in debtors	(545,208)	(703,383)
Change in creditors	563,087	498,281
	<u>262,859</u>	<u>(95,934)</u>

**Analysis of Cash and Cash Equivalents**

		2022	2021
		£	£
Cash at bank and in hand		<u>241,010</u>	<u>117,186</u>
<b>Net Debt</b>	<b>2021</b>	<b>Cashflow</b>	<b>2022</b>
	£	£	£
Cash	117,186	123,824	241,010
Bank loan	(50,000)	6,267	(43,733)
Other loans	(752,218)	5,708	(746,510)
	<u>(685,032)</u>	<u>135,799</u>	<u>(549,233)</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2022

**1 ACCOUNTING POLICIES**

a) Accounting Convention and Basis of Preparing the Financial Statements

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment property, in accordance with FRS102: The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland, the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102), the Charities Act 2011 and the Companies Act 2006. The charity is a public benefit entity.

The group has net liabilities.

The going concern basis assumes that sufficient funding will continue to be secured from an increasing range of funding sources for the remainder of 2022 and 2023.

Our Forward Order Book at July 2022, indicated that, overall, a promising proportion of our funding for the year is now in place, based on confirmed contracts. We have a reasonable level of confidence, based on development work that is already at an advanced stage, for another significant proportion.

New opportunities continue to be explored.

Our Trading Companies continue to make a positive financial contribution. GPL has a strong forward order book for the next two years, and membership of our golf clubs at Whitwood and Springhead has been growing steadily.

The company has merged with Groundwork North Yorkshire and The Leeds Groundwork Trust and acquired part of the business of Groundwork South Yorkshire.

The Board therefore considers it appropriate to prepare the accounts on a going concern basis.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**1 ACCOUNTING POLICIES****b) Group Financial Statements**

These financial statements consolidate the accounts of the charity and its subsidiary undertakings, all of which are made up to 31 March, on a line by line basis. Transactions between group companies are eliminated on consolidation. No Statement of Financial Activities is presented for the charity alone.

**c) Company Status**

Groundwork Yorkshire Limited is a company limited by guarantee. The guarantors are The Federation of Groundwork Trusts, Wakefield Metropolitan District Council, Leeds City Council, Selby District Council and Selby Town Council.

The liability in respect of the guarantee, as set out in the memorandum, is limited to £1 per member.

**d) Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or grant making body or when funds are raised for particular restricted purposes.

**e) Income**

Income is recognised in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Charitable activities: income from charitable activities is accounted for when earned for service contracts. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by the year end, the balance is carried forward as deferred income.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Where contracts include success fees this income is not recognised until the targets have been achieved. Where activities have been undertaken that are expected to lead to future success fees this is included at cost in work in progress.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

## 1 ACCOUNTING POLICIES

### f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of other trading activities includes the costs of the group's non-charitable trading subsidiary.
- Expenditure on charitable activities includes direct and indirect costs of delivering the group's charitable activities.
- Investment management costs includes the cost of maintaining the group's investment property.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a staff time basis and other overheads have been allocated on a staff time basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

### g) Tangible fixed assets

Individual tangible fixed assets costing £1,500 or more are capitalised and included at cost including any incidental expenses of acquisition.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write-off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

Project equipment and tools	over 5 years straight line
Office equipment	over 3-5 years straight line
Computer hardware	over 3 years straight line
Motor vehicles	over 3 years straight line
Golf course and facilities	over 20 years straight line

### h) Corporation tax

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

### i) Investment property

Property held to earn rent or capital appreciation is valued at fair value.

### j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and future interest.

### k) 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 and future interest.

### l) Stock

Stock is valued at the lower of cost and net realisable value on a first in first out basis.

Notes to the Financial Statements  
For the Year Ended 31 March 2022

**1 ACCOUNTING POLICIES**

m) Pension costs

The company makes contributions to the West Yorkshire Local Government Superannuation Fund, a defined benefit scheme.

The scheme is a funded multi-employer scheme and the assets are held separately from those of the company in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

n) Prior Year Adjustment

In the previous year, up to date details of the pension deficit were not obtained.

The information for the current and previous year has now been determined and appropriately reflected in the financial statements. This omission in the previous year was a material error, so the recognition of this data has been reported as a prior year adjustment, and the previously reported results for 2021 restated to show the correct position,

This change has increased the net movement in funds for the period to 31 March 2021 by £584,000, reduced net assets at 31 March 2021 by £795,000, and reduced net assets at 30 September 2020 by £211,000.

**Notes to the Financial Statements  
For the Year Ended 31 March 2022**

**2 DONATIONS**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Restricted Fixed Asset Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Core funding	57,646	-	-	57,646	-
Grants for coronavirus support	35,259	-	-	35,259	142,541
Other	141,328	-	-	141,328	56,065
	<u>234,233</u>	<u>-</u>	<u>-</u>	<u>234,233</u>	<u>198,606</u>

**3 CHARITABLE ACTIVITIES**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Restricted Fixed Asset Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income:</b>					
Community projects	-	1,847,406	-	1,847,406	558,170
Land projects	457,385	4,522	-	461,907	150,746
Employment projects	1,200,856	430,481	-	1,631,337	574,566
Business projects	-	-	-	-	-
	<u>1,658,241</u>	<u>2,282,409</u>	<u>-</u>	<u>3,940,650</u>	<u>1,283,482</u>

	£	£	£	£	£
<b>Expenditure:</b>					
Community projects	153,866	1,610,851	-	1,764,717	576,233
Land projects	514,714	4,522	-	519,236	139,183
Employment projects	1,234,138	430,481	-	1,664,619	594,816
Business projects	-	-	-	-	-
	<u>1,902,718</u>	<u>2,045,854</u>	<u>-</u>	<u>3,948,572</u>	<u>1,310,232</u>

	Direct Costs 2022 £	Support Costs 2022 £	Total Costs 2022 £	Total Costs 2021 £
<b>Expenditure comprised:</b>				
Community projects	1,339,526	425,191	1,764,717	576,233
Land projects	397,518	121,718	519,236	139,183
Employment projects	1,311,218	353,401	1,664,619	594,816
Education projects	-	-	-	-
Business projects	-	-	-	-
	<u>3,048,262</u>	<u>900,310</u>	<u>3,948,572</u>	<u>1,310,232</u>

**4 INCOME FROM INVESTMENTS**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Restricted Fixed Asset Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Bank interest	-	-	-	-	-
Rental income	71,168	-	-	71,168	32,248
	<u>71,168</u>	<u>-</u>	<u>-</u>	<u>71,168</u>	<u>32,248</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**5 SUPPORT COSTS**

	Community £	Land £	Employment £	Business £	Total £	2021 £
Staff costs	276,593	79,178	220,577	-	576,348	98,102
Travel	6,086	1,742	64,189	-	72,017	29,144
Marketing	2,378	681	634	-	3,693	472
Premises	15,151	4,337	8,163	-	27,651	7,696
Communications	15,600	4,466	4,795	-	24,861	5,992
Professional fees	11,764	3,368	10,059	-	25,191	5,927
Insurance	25,936	7,424	23,315	-	56,675	14,957
Sundry	26,426	7,565	8,031	-	42,022	4,961
IT	24,231	6,937	6,465	-	37,633	10,396
Depreciation	13,234	3,789	3,531	-	20,554	8,381
<i>Governance costs</i>						
Legal and professional	65	19	17	-	101	-
Audit fees	7,727	2,212	2,061	-	12,000	3,808
Non-audit services	-	-	1,564	-	1,564	600
	<u>425,191</u>	<u>121,718</u>	<u>353,401</u>	<u>-</u>	<u>900,310</u>	<u>190,436</u>

**6 GROUP INCOME AND EXPENDITURE BY FUND FOR PRIOR YEAR as restated**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Restricted Fixed Asset Funds 2021 £	Total Funds 2021 £
<b>INCOME FROM</b>				
Donations	56,065	-	-	56,065
Grants for coronavirus support	142,541	-	-	142,541
Charitable activities	558,982	724,500	-	1,283,482
Other trading activities	172,620	-	-	172,620
Investments	32,248	-	-	32,248
Other	-	-	-	-
	<u>962,456</u>	<u>724,500</u>	<u>-</u>	<u>1,686,956</u>
<b>EXPENDITURE ON</b>				
Raising funds				
Other trading activities	271,896	-	-	271,896
Investment management	30,750	-	-	30,750
Charitable activities	566,477	743,755	-	1,310,232
Exceptional coronavirus costs	-	-	-	-
Pension scheme adjustments	62,000	-	-	62,000
	<u>931,123</u>	<u>743,755</u>	<u>-</u>	<u>1,674,878</u>
<b>NET (EXPENDITURE)/ INCOME FOR THE YEAR</b>	31,333	(19,255)	-	12,078
<b>OTHER RECOGNISED GAINS/ (LOSSES)</b>				
Pension scheme actuarial (losses)/ gains	(522,000)	-	-	(522,000)
Minority interest adjustment	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<u>(490,667)</u>	<u>(19,255)</u>	<u>-</u>	<u>(509,922)</u>
<b>RECONCILIATION OF FUNDS</b>				
Fund balances brought forward:	(2,152,025)	64,971	1,250,000	(837,054)
Net movement in funds	(490,667)	(19,255)	-	(509,922)
Fund balances carried forward	<u>(2,642,692)</u>	<u>45,716</u>	<u>1,250,000</u>	<u>(1,346,976)</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2022**

<b>7 STAFF COSTS</b>	<b>2022</b>	<b>2021</b>
	<b>as restated</b>	
	<b>£</b>	<b>£</b>
Salaries and wages	2,038,906	877,171
Social security costs	163,652	67,040
Pension costs	80,716	31,897
LGPS adjustment	85,000	62,000
	<u>2,368,274</u>	<u>1,038,108</u>
The above includes		
Key management personnel remuneration	<u>119,536</u>	<u>39,631</u>
The average monthly head count of employees during the year, analysed by category, was:		
Charitable activities	65	58
Trading subsidiaries	36	31
	<u>101</u>	<u>89</u>

1 employee earned over £60,000pa. (2020: 0)

## 8 TRUSTEES

Trustees were not remunerated for any services in the year.

No trustees were reimbursed for personal expenses properly incurred in the performance of their duties as trustee (2021: no trustees).

## 9 NET INCOME/(EXPENDITURE) FOR THE YEAR

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
This is stated after charging:-			
Auditors' remuneration (group)	- audit services	12,000	3,808
	- non-audit services	1,564	600
Interest		5,757	879
Depreciation		52,111	30,896
Bad debts		59,867	-
Operating lease rentals		<u>22,701</u>	<u>7,800</u>

Government grants represent a substantial part of the charity's income and mostly fund specific costs which would not be incurred had the grant not been received. Hence the effect on the results of government grants cannot be quantified.

## 10 TANGIBLE ASSETS

<b>Group</b>	<b>Golf course and facilities</b>	<b>Motor Vehicles</b>	<b>Project Equipment</b>	<b>Office Equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
<b>COST</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2021	150,385	101,423	214,520	-	38,963	505,291
Additions	4,200	25,500	8,409	-	32,496	70,605
Disposals	-	-	-	-	(695)	(695)
At 31 March 2022	<u>154,585</u>	<u>126,923</u>	<u>222,929</u>	<u>-</u>	<u>70,764</u>	<u>575,201</u>
<b>DEPRECIATION</b>						
At 1 April 2021	26,748	52,070	145,074	-	30,509	254,401
Charge for year	8,992	10,905	24,366	-	7,848	52,111
Eliminated on disposal	-	-	-	-	(695)	(695)
At 31 March 2022	<u>35,740</u>	<u>62,975</u>	<u>169,440</u>	<u>-</u>	<u>37,662</u>	<u>305,817</u>
<b>NET BOOK VALUE</b>						
At 31 March 2022	<u>118,845</u>	<u>63,948</u>	<u>53,489</u>	<u>-</u>	<u>33,102</u>	<u>269,384</u>
At 1 April 2021	<u>123,637</u>	<u>49,353</u>	<u>69,446</u>	<u>-</u>	<u>8,454</u>	<u>250,890</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2022**

**10 TANGIBLE ASSETS (continued)**

<b>Company</b>	<b>Motor Vehicles £</b>	<b>Project Equipment £</b>	<b>Office Equipment £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>COST</b>					
At 1 April 2021	38,977	99,958	-	19,532	158,467
Additions	-	-	-	32,496	32,496
Disposals	-	-	-	-	-
At 31 March 2022	<u>38,977</u>	<u>99,958</u>	<u>-</u>	<u>52,028</u>	<u>190,963</u>
<b>DEPRECIATION</b>					
At 1 April 2021	6,496	87,819	-	14,878	109,193
Charge for year	7,795	5,671	-	7,088	20,554
Eliminated on disposal	-	-	-	-	-
At 31 March 2022	<u>14,291</u>	<u>93,490</u>	<u>-</u>	<u>21,966</u>	<u>129,747</u>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<u>24,686</u>	<u>6,468</u>	<u>-</u>	<u>30,062</u>	<u>61,216</u>
At 1 April 2021	<u>32,481</u>	<u>12,139</u>	<u>-</u>	<u>4,654</u>	<u>49,274</u>

**11 INVESTMENTS**

	<b>Group</b>		<b>Company</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Shares in subsidiaries at cost</i>				
At 1 April 2021	-	-	251	251
Additions	-	-	-	-
At 31 March 2022	<u>-</u>	<u>-</u>	<u>251</u>	<u>251</u>

The charity owns 51% of the ordinary share capital of Groundwork Pride Limited, a company registered in England and Wales. The remaining 49% is owned by Groundwork North Yorkshire.

The subsidiary undertakes environmental projects similar to those of the charity but which, because of their location or nature cannot be undertaken by the charities. Taxable profits are donated to the charities in proportion to the work done in each area. Assets and liabilities are not owned in proportion to the shareholdings but as agreed between the two companies.

The charity owns the whole ordinary share capital of Job Match (UK) Limited, a company registered in England and Wales.

The subsidiary provides recruitment services tailored to the needs of beneficiaries of the charity's employment projects. Any profits will be donated to the charity.

The results of both companies are included within these consolidated financial statements on a line by line basis.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**11 INVESTMENTS (continued)**

A summary of the subsidiaries' trading results (pre consolidation adjustments) is shown below.

	<u>JMUKL</u> 2022 £	<u>GPL</u> 2022 £	<u>JMUKL</u> 2021 £	<u>GPL</u> 2021 £
Turnover	103,652	1,195,842	3,742	417,942
Cost of sales	(89,360)	(950,144)	(4,061)	(333,472)
Gross profit	14,292	245,698	(319)	84,470
Administrative expenses	(14,259)	(233,648)	(1,588)	(61,296)
Gift aid payment	-	-	-	-
Interest received and other income	256	19,790	2,955	-
Net profit/(loss)	<u>289</u>	<u>31,840</u>	<u>1,048</u>	<u>23,174</u>
Assets	28,063	605,902	41,315	409,760
Liabilities	(76,376)	(836,083)	(89,917)	(671,781)
Net assets	<u>(48,313)</u>	<u>(230,181)</u>	<u>(48,602)</u>	<u>(262,021)</u>
Called up share capital	100	100	100	100
Profit and loss account	(48,413)	(230,281)	(48,702)	(262,121)
	<u>(48,313)</u>	<u>(230,181)</u>	<u>(48,602)</u>	<u>(262,021)</u>

The charity owns the whole ordinary share capital of Whitwood Golf Club Limited, a company registered in England and Wales and incorporated on 21 June 2012.

The subsidiary operates two golf courses.

The results of the company are included within these consolidated financial statements in a separate line in income from other trading activities.

A summary of the subsidiary's trading results is shown below.

	<u>WGCL</u> 2022 £	<u>WGCL</u> 2021 £
Turnover	809,238	172,620
Cost of sales	(401,541)	(127,619)
Gross profit	407,697	45,001
Administrative expenses	(433,581)	(144,277)
Interest received and other income	61,654	104,571
Net profit/(loss)	<u>35,770</u>	<u>5,295</u>
Assets	418,701	342,272
Liabilities	(439,826)	(399,167)
Net assets	<u>(21,125)</u>	<u>(56,895)</u>
Called up share capital	100	100
Profit and loss account	(21,225)	(56,995)
	<u>(21,125)</u>	<u>(56,895)</u>

Company registration numbers of the subsidiaries are

Groundwork Pride Limited	02871169
Job Match (UK) Limited	07677305
Whitwood Golf Club Limited	08114265

**Notes to the Financial Statements  
For the Year Ended 31 March 2022**

**11 INVESTMENTS (continued)**

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
<i>Investment property</i>				
At 1 April	1,250,000	1,250,000	1,250,000	1,250,000
Additions	-	-	-	-
Reclassification	-	-	-	-
Revaluation	-	-	-	-
At 31 March	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>

The property was valued on an open market basis on 29 July 2016 by Tapp Chartered Surveyors. Had it not been revalued it would be held at the following historical cost:

Cost	<u>5,790,717</u>	<u>5,790,717</u>	<u>5,790,717</u>	<u>5,790,717</u>
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**12 DEBTORS**

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	826,612	497,088	461,452	308,861
Other debtors	14,291	18,342	8,241	15,883
Amount owed by subsidiaries	-	-	195,035	196,865
Prepayments and accrued income	1,351,336	1,131,601	1,105,322	899,162
	<u>2,192,239</u>	<u>1,647,031</u>	<u>1,770,050</u>	<u>1,420,771</u>

Included in the above are the following amounts due after more than one year:

Amount owed by subsidiaries	<u>-</u>	<u>-</u>	<u>159,789</u>	<u>178,951</u>
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**13 CREDITORS (Amounts falling due within one year)**

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	545,969	756,797	191,134	435,547
Social security and other tax	157,693	112,818	106,377	75,588
Other creditors	1,010,250	277,907	655,915	23,826
Bank loan	9,690	5,504	9,690	5,504
Other loans	79,462	73,368	46,075	45,706
Accruals	23,277	93,129	12,154	80,383
Deferred income	348,968	282,419	296,570	196,347
Finance lease	-	751	-	751
	<u>2,175,309</u>	<u>1,602,693</u>	<u>1,317,915</u>	<u>863,652</u>

**CREDITORS (Amounts falling due after more than one year)**

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Bank loan	34,043	44,496	34,043	44,496
Other loans	667,048	678,850	530,152	589,294
	<u>701,091</u>	<u>723,346</u>	<u>564,195</u>	<u>633,790</u>

Loans include £338,920 (2021: £414,514) due by instalments after more than five years.

Other loans include £576,227 (2021: £635,000) secured on the charity's investment property.

**14 DEFERRED INCOME**

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Balance brought forward	282,419	156,262	196,347	83,517
Income received	3,962,470	1,275,337	2,761,306	964,486
Income released to SOFA	(3,895,921)	(1,149,180)	(2,661,083)	(851,656)
Balance carried forward	<u>348,968</u>	<u>282,419</u>	<u>296,570</u>	<u>196,347</u>

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions imposed have not yet been met.

**15 COMMITMENTS**

	2022	2021
	£	£
Capital expenditure contracted for	<u>-</u>	<u>-</u>
The group had rents due from its investment properties as follows:		
Within one year	5,157	54,545
In second to fifth year	2,080	57,945
	<u>7,237</u>	<u>112,490</u>
The group had commitments under operating leases as follows:		
Within one year	32,656	1,300
In second to fifth year	32,370	-
	<u>65,026</u>	<u>1,300</u>

**16 PENSION COSTS**

The company makes payments on behalf of employees to the West Yorkshire Pension Fund. It is a funded defined benefit scheme, with the assets held in separate trustee-administered funds.

A full valuation was carried out at 31 March 2019 and was last updated to 31 March 2022 by a qualified independent actuary.

**Major assumptions**

	2022	2021
	%	%
Rate of increase in salaries	4.2	4.0
Rate of increase for pensions	2.9	2.7
Rate of inflation (CPI)	2.9	2.7
Discount rate	2.7	2.1

**Life expectancy assumptions**

	2022	2021
	years	years
Male current pensioner age 65 now	21.8	21.9
At 65 for a male future pensioner aged 45 now	22.5	22.6
Female current pensioner age 65 now	24.6	24.7
At 65 for a female future pensioner aged 45 now	25.7	25.8

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**16 PENSION COSTS (continued)***Share of assets and rate of return*

	Value as at 2022	Value as at 2021 as restated
	£000	£000
Equities	3,534	3,497
Government bonds	328	355
Other bonds	213	197
Property	177	166
Cash	128	96
Other	49	66
Total market value of assets	<u>4,429</u>	<u>4,377</u>
Present value of scheme liabilities	(5,819)	(6,667)
Deficit	<u>(1,390)</u>	<u>(2,290)</u>
<b>Movement in deficit</b>	<b>2022</b>	<b>2021 as restated</b>
	<b>£000</b>	<b>£000</b>
At start of year	(2,290)	(1,706)
Current service charge	(53)	(46)
Employer contributions	16	23
Net interest/return on assets	(48)	(39)
Actuarial gain/(loss)	985	(522)
At end of year	<u>(1,390)</u>	<u>(2,290)</u>
<b>Net interest/return on assets</b>	<b>2022</b>	<b>2021 as restated</b>
	<b>£000</b>	<b>£000</b>
Interest on assets	91	82
Interest on liabilities	(139)	(121)
	(48)	(39)
<b>Other adjustments</b>	-	-
	<u>(48)</u>	<u>(39)</u>

The pension deficit is not expected to have any material impact on the financial viability of the organisation. A full scheme valuation is undertaken every three years by the scheme actuary which addresses the actions necessary over the long term to ensure the sustainability of the West Yorkshire Pension Fund.

**17 RESULTS OF PARENT CHARITY**

	2022	2021 as restated
	£	£
Income	2,985,293	1,025,526
Gift aid donation from trading subsidiary	-	-
Expenditure	(2,974,651)	(1,036,300)
Pension scheme deficit	985,000	(522,000)
Gains on investment property	-	-
Increase/(decrease) in funds	<u>995,642</u>	<u>(532,774)</u>
Total funds brought forward	(998,685)	(465,911)
Total funds carried forward	<u>(3,043)</u>	<u>(998,685)</u>
Restricted funds	1,532,271	1,295,716
Unrestricted funds	(1,535,314)	(2,294,401)
	<u>(3,043)</u>	<u>(998,685)</u>

**Notes to the Financial Statements  
For the Year Ended 31 March 2022**

**18 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS**

<b>2022</b>	<b>Restricted Fixed Asset Funds</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
<b>Group</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	269,384	269,384
Investment property	1,250,000	-	-	1,250,000
Current assets	-	543,420	1,907,100	2,450,520
Creditors due within one year	-	(261,149)	(1,914,160)	(2,175,309)
Creditors due after one year	-	-	(701,091)	(701,091)
Pension deficit	-	-	(1,390,000)	(1,390,000)
<b>Net assets</b>	<b>1,250,000</b>	<b>282,271</b>	<b>(1,828,767)</b>	<b>(296,496)</b>
<b>Company</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	61,216	61,216
Investments	-	-	251	251
Investment property	1,250,000	-	-	1,250,000
Current assets	-	543,420	1,414,180	1,957,600
Creditors due within one year	-	(261,149)	(1,056,766)	(1,317,915)
Creditors due after one year	-	-	(564,195)	(564,195)
Pension deficit	-	-	(1,390,000)	(1,390,000)
<b>Net assets</b>	<b>1,250,000</b>	<b>282,271</b>	<b>(1,535,314)</b>	<b>(3,043)</b>
<b>2021</b>	<b>Restricted Fixed Asset Funds</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
<b>Group</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	250,890	250,890
Investment property	1,250,000	-	-	1,250,000
Current assets	-	183,667	1,584,506	1,768,173
Creditors due within one year	-	(137,951)	(1,464,742)	(1,602,693)
Creditors due after one year	-	-	(723,346)	(723,346)
Pension deficit	-	-	(2,290,000)	(2,290,000)
<b>Net assets</b>	<b>1,250,000</b>	<b>45,716</b>	<b>(2,642,692)</b>	<b>(1,346,976)</b>
<b>Company</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	49,274	49,274
Investments	-	-	251	251
Investment property	1,250,000	-	-	1,250,000
Current assets	-	183,667	1,305,565	1,489,232
Creditors due within one year	-	(137,951)	(725,701)	(863,652)
Creditors due after one year	-	-	(633,790)	(633,790)
Pension deficit	-	-	(2,290,000)	(2,290,000)
<b>Net assets</b>	<b>1,250,000</b>	<b>45,716</b>	<b>(2,294,401)</b>	<b>(998,685)</b>

## 19 MOVEMENTS IN FUNDS

<b>2022</b>	<b>Opening Balance</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers &amp; Gains/losses</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted general funds</b>					
Community projects	45,716	1,847,406	(1,610,851)	-	282,271
Land projects	-	4,522	(4,522)	-	-
Employment projects	-	430,481	(430,481)	-	-
	<u>45,716</u>	<u>2,282,409</u>	<u>(2,045,854)</u>	<u>-</u>	<u>282,271</u>
<b>Restricted Fixed Asset Funds</b>					
Business projects	1,250,000	-	-	-	1,250,000
<b>Unrestricted funds</b>					
General funds	(352,692)	2,772,880	(2,858,955)	-	(438,767)
Minority interest	-	-	-	-	-
Pension reserve	(2,290,000)	-	(85,000)	985,000	(1,390,000)
	<u>(2,642,692)</u>	<u>2,772,880</u>	<u>(2,943,955)</u>	<u>985,000</u>	<u>(1,828,767)</u>
<b>Total funds</b>	<u>(1,346,976)</u>	<u>5,055,289</u>	<u>(4,989,809)</u>	<u>985,000</u>	<u>(296,496)</u>

Unrestricted funds are the retained surpluses of the group and are available to be used for any purpose specified within the trust's objectives and are the only funds that are available for use at the discretion of the trustees.

Restricted funds represent unspent balances on grants received for specific projects. The restrictions are generally imposed by the funding body and often include the type of expenditure allowed and geographical area of project and the activity to be supported.

Restricted fixed asset funds represent the net book value of fixed assets purchased out of restricted funds together with unexpended balances on grants received for specific projects where the project expenditure is to be capitalised as a fixed asset.

Transfer from unrestricted funds to restricted fixed asset funds represents the charity's contribution to the construction cost from retained reserves.

<b>2021 as restated</b>	<b>Opening Balance</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers &amp; Gains/losses</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted general funds</b>					
Community projects	64,971	551,982	(571,237)	-	45,716
Employment projects	-	172,518	(172,518)	-	-
	<u>64,971</u>	<u>724,500</u>	<u>(743,755)</u>	<u>-</u>	<u>45,716</u>
<b>Restricted Fixed Asset Funds</b>					
Business projects	1,250,000	-	-	-	1,250,000
<b>Unrestricted funds</b>					
General funds	(446,025)	962,456	(869,123)	-	(352,692)
Minority interest	-	-	-	-	-
Pension reserve	(1,706,000)	-	(62,000)	(522,000)	(2,290,000)
	<u>(2,152,025)</u>	<u>962,456</u>	<u>(931,123)</u>	<u>(522,000)</u>	<u>(2,642,692)</u>
<b>Total funds</b>	<u>(837,054)</u>	<u>1,686,956</u>	<u>(1,674,878)</u>	<u>(522,000)</u>	<u>(1,346,976)</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**20 RELATED PARTY TRANSACTIONS**

The Federation of Groundwork Trusts, Wakefield Metropolitan District Council, Leeds City Council, Selby District Council and Selby Town Council are the members of the trust. The Federation of Groundwork Trusts is also a member of Groundwork North Yorkshire. It is also a member of The Leeds Groundwork Trust, which has a subsidiary undertaking Groundwork Environmental Services (Leeds) Limited.

During the year in the ordinary course of business, the group entered into transactions with the above as follows.

	2022	2021
	£	£
<b>Incoming resources</b>		
The Federation of Groundwork Trusts	360,038	47,209
Wakefield Metropolitan District Council	10,262	24,954
Leeds City Council	565,399	50,224
Selby District Council	500	29,130
Selby Town Council	2,880	-
Groundwork North Yorkshire	20,632	11,165
The Leeds Groundwork Trust	596,165	98,384
Groundwork Environmental Services (Leeds) Limited	2,029	721
<b>Resources expended</b>		
The Federation of Groundwork Trusts	17,748	-
Wakefield Metropolitan District Council	5,382	5,140
Leeds City Council	485	474
Selby District Council	-	-
Selby Town Council	-	-
Groundwork North Yorkshire	1,758	879
The Leeds Groundwork Trust	69,825	40,813
Groundwork Environmental Services (Leeds) Limited	-	1,000
<b>Debtors</b>		
The Federation of Groundwork Trusts	30,380	27,183
Wakefield Metropolitan District Council	-	29,945
Leeds City Council	30,753	2,468
Selby District Council	-	31,200
Selby Town Council	-	-
Groundwork North Yorkshire	8,241	11,244
The Leeds Groundwork Trust	132,812	8,548
Groundwork Environmental Services (Leeds) Limited	-	-
<b>Creditors</b>		
The Federation of Groundwork Trusts	45,032	-
Wakefield Metropolitan District Council	576,985	633,963
Leeds City Council	-	-
Selby District Council	-	-
Selby Town Council	-	-
Groundwork North Yorkshire	1,758	14,563
The Leeds Groundwork Trust	320,754	65,488
Groundwork Environmental Services (Leeds) Limited	283,891	248,262

**21 LEGAL FORM**

The charity is a private company limited by guarantee and incorporated in England and Wales. Its registered office and principal place of business is Environment & Business Centre, Merlyn Rees Avenue, Morley, Leeds, LS27 9SL  
The charity provides community-led environmental improvements and training opportunities.