

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

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COMPANIES HOUSE

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.

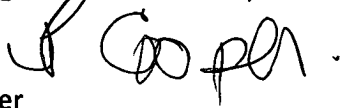
Groundwork exists to harness that pride and unlock that passion through services, projects and programmes that change people's lives now but also make our communities more resilient for the future.

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/

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
Nominated by Leeds City Council via Groundwork's Leeds Local Partnership		
Councillor Al Garthwaite	January 2021	
Nominated by Selby District Council and Selby Town Council via Groundwork's North Yorkshire Local Partnership		
Councillor Chris Pearson	January 2021	
John Readshaw	January 2021	
Councillor Paul Welch	January 2021	
Nominated by Wakefield Metropolitan District Council via Groundwork's Wakefield Local Partnership		
Councillor Elaine Blezard	October 2015	
Mr Peter Cooper	July 1999	
Nominated by Groundwork UK		
Antony Nelson	January 2021	
Co-opted Trustees		
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	
Company Secretary		
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.

Finance Committee	Chair – Trevor Lincoln, Peter Cooper, Fawad Dar, John Readshaw, Hugh Taylor, Dan Wilson
Human Resources Committee	Chair – John Readshaw, Elaine Blezard, Alexena Cayless, Hugh Taylor
Business Development Board	Chair – Rowena Hall, Chris Dickinson
Groundwork in the North	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. 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 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
		£	£	£	£	£
INCOME FROM						
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>
EXPENDITURE ON						
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	-	-	-	-	-
NET (EXPENDITURE)/ INCOME FOR THE YEAR		(171,075)	236,555	-	65,480	12,078
Transfers between funds	19	-	-	-	-	-
OTHER RECOGNISED GAINS/ (LOSSES)						
Pension scheme actuarial (losses)/ gains	16	985,000	-	-	985,000	(522,000)
Minority interest adjustment	11	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>813,925</u>	<u>236,555</u>	<u>-</u>	<u>1,050,480</u>	<u>(509,922)</u>
RECONCILIATION OF FUNDS						
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 Sheets****31 March 2022**

	Notes	Group 2022 £	2021 as restated £	Company 2022 £	2021 as restated £
FIXED ASSETS					
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>
CURRENT ASSETS					
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>
CREDITORS: falling due within one year	13	(2,175,309)	(1,602,693)	(1,317,915)	(863,652)
NET CURRENT ASSETS		<u>275,211</u>	<u>165,480</u>	<u>639,685</u>	<u>625,580</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,794,595	1,666,370	1,951,152	1,925,105
CREDITORS: falling due after one year	13	(701,091)	(723,346)	(564,195)	(633,790)
NET ASSETS BEFORE PENSION DEFICIT		<u>1,093,504</u>	<u>943,024</u>	<u>1,386,957</u>	<u>1,291,315</u>
Pension scheme deficit	16	(1,390,000)	(2,290,000)	(1,390,000)	(2,290,000)
NET (LIABILITIES) / ASSETS		<u>(296,496)</u>	<u>(1,346,976)</u>	<u>(3,043)</u>	<u>(998,685)</u>
FUNDS					
Unrestricted Funds					
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>
Restricted Funds	18,19	282,271	45,716	282,271	45,716
Restricted Fixed Asset Funds	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>
MINORITY INTEREST	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.

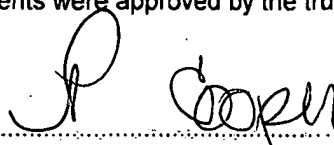
Directors' responsibilities:

- 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 £
Cash flow from operating activities	262,859	(95,934)
Cash flow from investing activities		
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>
Cash flow from financing activities		
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>
Change in cash	123,824	(124,881)
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>

Net Debt	2021 £	Cashflow £	2022 £
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 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 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	Restricted	Restricted	Total	Total
	Funds	Funds	Fixed Asset	Funds	Funds
	2022	2022	2022	2022	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	Restricted	Restricted	Total	Total
	Funds	Funds	Fixed Asset	Funds	Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Income:					
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>

	£	£	£	£	£
Expenditure:					
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	Support	Total	Total
	Costs	Costs	Costs	Costs
	2022	2022	2022	2021
	£	£	£	£
Expenditure comprised:				
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	Restricted	Restricted	Total	Total
	Funds	Funds	Fixed Asset	Funds	Funds
	2022	2022	2022	2022	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
<u>Governance costs</u>						
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 £
INCOME FROM				
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>
EXPENDITURE ON				
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>
NET (EXPENDITURE)/				
INCOME FOR THE YEAR	31,333	(19,255)	-	12,078
OTHER RECOGNISED GAINS/ (LOSSES)				
Pension scheme actuarial (losses)/ gains	(522,000)	-	-	(522,000)
Minority interest adjustment	-	-	-	-
NET MOVEMENT IN FUNDS	<u>(490,667)</u>	<u>(19,255)</u>	<u>-</u>	<u>(509,922)</u>
RECONCILIATION OF FUNDS				
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

7 STAFF COSTS

	2022	2021 as restated
	£	£
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

	2022	2021
	£	£
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**Group**

	Golf course and facilities	Motor Vehicles	Project Equipment	Office Equipment	Computer Equipment	Total
	£	£	£	£	£	£
COST						
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>
DEPRECIATION						
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>
NET BOOK VALUE						
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)**Company**

	Motor Vehicles £	Project Equipment £	Office Equipment £	Computer Equipment £	Total £
COST					
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>
DEPRECIATION					
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>
NET BOOK VALUE					
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

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
<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>	<u>GPL</u>	<u>JMUKL</u>	<u>GPL</u>
	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>
	£	£	£	£
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>	<u>WGCL</u>
	<u>2022</u>	<u>2021</u>
	£	£
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	<u>1,351,336</u>	<u>1,131,601</u>	<u>1,105,322</u>	<u>899,162</u>
	<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	<u>667,048</u>	<u>678,850</u>	<u>530,152</u>	<u>589,294</u>
	<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	<u>2,080</u>	<u>57,945</u>
	<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	<u>32,370</u>	<u>-</u>
	<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	<u>(5,819)</u>	<u>(6,667)</u>
Deficit	<u><u>(1,390)</u></u>	<u><u>(2,290)</u></u>

Movement in deficit

	2022	2021 as restated
	£000	£000
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><u>(1,390)</u></u>	<u><u>(2,290)</u></u>

Net interest/return on assets

	2022	2021 as restated
	£000	£000
Interest on assets	91	82
Interest on liabilities	<u>(139)</u>	<u>(121)</u>
	<u>(48)</u>	<u>(39)</u>

Other adjustments

	<u>(48)</u>	<u>(39)</u>
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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	<u>(998,685)</u>	<u>(465,911)</u>
Total funds carried forward	<u><u>(3,043)</u></u>	<u><u>(998,685)</u></u>
Restricted funds	1,532,271	1,295,716
Unrestricted funds	<u>(1,535,314)</u>	<u>(2,294,401)</u>
	<u><u>(3,043)</u></u>	<u><u>(998,685)</u></u>

18 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

2022	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	<u>1,250,000</u>	<u>282,271</u>	<u>(1,828,767)</u>	<u>(296,496)</u>
Company	£	£	£	£
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	<u>1,250,000</u>	<u>282,271</u>	<u>(1,535,314)</u>	<u>(3,043)</u>
2021	Restricted Fixed Asset Funds	Restricted Funds	Unrestricted Funds	Total
Group	£	£	£	£
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)
Net assets	<u>1,250,000</u>	<u>45,716</u>	<u>(2,642,692)</u>	<u>(1,346,976)</u>
Company	£	£	£	£
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)
Net assets	<u>1,250,000</u>	<u>45,716</u>	<u>(2,294,401)</u>	<u>(998,685)</u>

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

37.

19 MOVEMENTS IN FUNDS

<u>2022</u>	Opening Balance	Incoming Resources	Outgoing Resources	Transfers & Gains/losses	Closing Balance
	£	£	£	£	£
Restricted general funds					
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>
Restricted Fixed Asset Funds					
Business projects	1,250,000	-	-	-	1,250,000
Unrestricted funds					
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>
Total funds	<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.

<u>2021 as restated</u>	Opening Balance	Incoming Resources	Outgoing Resources	Transfers & Gains/losses	Closing Balance
	£	£	£	£	£
Restricted general funds					
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>
Restricted Fixed Asset Funds					
Business projects	1,250,000	-	-	-	1,250,000
Unrestricted funds					
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>
Total funds	<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 £
Incoming resources		
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
Resources expended		
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
Debtors		
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	-	-
Creditors		
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.