



Changing Places, Changing Lives: We work with communities to enhance their lives, places and prospects, from the ground up.

GROUNDWORK NORTHERN IRELAND

Report of the Trustees for the year ended 31 March 2023

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2023 REPORT

MESSAGE FROM THE CHAIR

As chair I am proud of the role Groundwork NI plays in supporting stronger, healthier communities, and prospects for local people. We deliver much of our impact through partnerships across a variety of sectors, supporting each other to deliver amazing projects across Northern Ireland. We are very grateful for the support of all our funders and partners who trust us to design and deliver local community environmentally focused activity.

This year has been particularly tough for everyone with the cost-of-living crisis and funding sources continuing to be competitive. It has; however, continued to be a really busy year, working with volunteers and partners to support many local community green projects which, provide not only improvements to the local environment but also deliver on improved health and well-being, skills and routes into employment. This year we have been privileged to be working with New to Nature trainees, funded through the Heritage Lottery, supporting young people into jobs in the environment sector. Other highlights for us have included our ongoing relationship with the Public Health Agency supporting 100 Men's Sheds and community gardens across Northern Ireland and delivering grant programmes for a variety of funders including the Breedon Group, ESB, Aghrim LCF and Tesco, which provide much needed support to local communities.

As I look forward to the year ahead, we will continue to work with others to strengthen communities to take on the challenges that climate change poses for us all. We will look at creative and innovative ways to diversify our income base in this time of squeezed financial resources and develop our partnerships throughout the sector, in order to deliver where we are needed the most.

OUR STRATEGY

People

By working with partners across the Public, Private and Community and Voluntary Sectors we will provide services that help the most disadvantaged improve their quality of life and health and wellbeing.

- We will identify 2 new partners in each sector per year that allow GWNl to deliver impactful programmes to those that need them.
- We will develop effective monitoring for all programs ensuring we proactively engage with communities to keep our insights fresh and our impact meaningful.
- We will investigate appropriate return on investment mechanisms to effectively demonstrate to all stakeholders the impact of GWNl programmes

We will invest in our staff and Board; ensuring they have opportunities to develop professionally and are fulfilled and satisfied in their roles.

- Engage in an effective induction, development and training process for all Board members, advisors, observers and staff.
- Engage in regular support and supervision meetings for individual staff members, regular team meetings, strategic focussed days and ample opportunity for ideas and innovation.
- Effective systems and processes in place that work to best practice guidelines and ensure that GWNl is a great place to work.

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Increase our volunteer base and offering meaningful and sustainable volunteering opportunities.

- Deliver a renewed recruitment drive for volunteers across GWNI programmes and include opportunities for service users to transition to volunteering where appropriate
- Engage in an effective induction, development and training process for all volunteers and identify appropriate funding for a dedicated volunteer support role to sustain this activity.
- Ensure volunteer voices are heard by delivering regular opportunities for feedback via volunteer forums.

Listen to communities and service users; give opportunity for feedback and input and use this to inform our services.

- Instigate conversations with communities and service users; give ample opportunity for feedback and use this to inform GWNI services.
- Engage with partners to understand needs of new communities.
- Advocate for communities on the issues relevant to our work, based on their needs.

Places

Expand the reach of our work, geographically and thematically.

- Increase partnerships with landfill/windfarm producers across Ireland and ensure communities in need can access relevant funds.
- Increase grant management activity to include new community benefit funds.
- Increase reach of GWNI community garden and allotment models following scoping exercises to fully understand the need.

Support communities to improve access to sustainable green spaces.

- Collaborate with communities to understand the barriers they face in accessing green spaces and work with them to deliver sustainable green space access programmes.
- Increase awareness campaigns (alongside partners and independently) to demonstrate the positive impact of green space.
- Proactively engage with communities, councils and government to identify areas for the potential development of green spaces.

Deliver education initiatives that help people understand their impact on the environment around them and promote positive environmental behaviours.

- Develop a suite of educational products which are free to access and give an introduction to environmental impact and the impact of environmental behaviours for varied audiences.
- Identify and work with partners specialising in particular areas around the environment to raise awareness with our stakeholders.
- Identify funding for a dedicated environmental role within GWNI that will deliver community outreach programmes to educate, inform and empower communities in their relationship with their environment.

Develop effective community resources that provide information and support on the issues that matter to our organisation and the people we serve.

- Pilot GWNI Community Hub will engage with communities proactively and promote those GWNI services which could help them.

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- Deliver a robust marketing and communications strategy to ensure information is available at every point of contact for stakeholders – on and offline.
- Engage with communities proactively to ensure we fully understand the issues that matter to them.

Prospects

Introduce Green educational/training products to increase green skills base in Northern Ireland.

- Develop training that will increase knowledge on the environment, the positive impact it has on us and the impacts we have on it.
- Identify funding for a dedicated training development role for GWNI leading to accreditation of all relevant training products in Northern Ireland.
- Develop effective evidence capture processes to demonstrate the impact GWNI training has on people and places.

Deliver a Green Jobs Programme

- Identify suitable funding to enable the delivery of a Green Doctor Pilot.
- Investigate the potential for a horticulture / maintenance jobs offer within GWNI and sourcing funding
- Explore other Green Jobs opportunities including green apprenticeships, both internally and externally.

Engage with the government at a local and regional level on issues that matter to communities.

- Create a targeted communication strategy that will drive engagement and awareness of GWNI with local and central government.
- Carry out analysis of all local council community plans identifying potential areas for collaboration.
- Develop GWNI ambassadors across local councils.

Deliver impactful Good Relations programmes which listen and are responsive to the needs of communities.

- Expand reach and delivery of Leadership Development programmes to include a pilot for young men.
- Expand reach and delivery of early intervention programmes targeted at those under 16 years of age.
- Increase the use of GWNI Beacons as a tool for community celebration.
-
- **Our Commitment**

As part of our partnership with Groundwork Trusts across the UK, we are committed to prioritising work and measure our achievements based on the difference we make to people's lives, our impact on the environment and our contribution to the UN Sustainable Development Goals.

We have, alongside our colleagues across the GW Federation identified 5 goals which align most closely with our current and future work plans and will support our UK colleagues to address others.

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1: Goal 1 No Poverty

Helping people into work and building the resilience of those who are most vulnerable.

2: Goal 7 Affordable and Clean Energy

Improving energy efficiency and promoting renewables.

3: Goal 8 Decent work and economic growth

Creating jobs, enterprise and helping young people into work.

4: Goal 11 Sustainable Cities and Communities

Improving green spaces, promoting sustainable transport and air quality.

5: Goal 12 Responsible consumption and production

Reducing waste and promoting positive environmental behaviours among communities and businesses

We are part of the Federation of Groundwork Trusts in England, Wales and Northern Ireland. We aim to deliver programmes and services in deprived areas throughout Northern Ireland and the border counties of the Republic of Ireland.

Our vision is:

Empowered communities grown from the ground up, that are sustainable, happy and healthy places to live, work and play.

We have a three-year Strategic Plan for the period 2022 to 2025, Green Means Grow.

Our mission is to:

Work with communities to enhance their lives, places and prospects, from the ground up.

Our approach addresses fundamental societal issues – the sense of powerlessness to change the environment and tackle key issues both in terms of the physical landscape but more importantly, the needs of local people. We do this by:

1. Engaging with local communities in consultation, design and implementation of improvements to their own areas. Not only does this enhance local environments but it also increases the skills and capacity of local people to influence their own circumstances whether that is environmental, social or economic.
2. Supporting local communities and working closely alongside other organisations and existing initiatives to help improve the quality of life for people living there. We provide training and support to help get people more involved in making decisions about where they live and to understand the benefits that sustainable development can bring. We help people improve the appearance of their streets, parks and neighbourhoods but also encourage them to lead healthier lifestyles, get to know other people in their area or work with their neighbours to reduce crime and the fear of crime.
3. Supporting communities in transition from conflict and division to peace and prosperity by enabling the regeneration of contested and interface neighbourhoods through building

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relationship at the local level on a cross-community basis and seeking investment in people and place, particularly economic investment through capital and programme.

4. Working in schools and with adults to illustrate how individual actions can make a big difference to immediate surroundings and the global environment both now and in the future. We help schools make better use of their playgrounds and aim to educate people to act more responsibly with regard to energy, waste, water and transport and to respect local places and other people.
5. Helping unemployed people improve their employment prospects by preparing them for a career in the land-based industry or encouraging them to pursue further vocational qualifications. We help people to gain skills and experience in horticulture, while supporting their personal development and facilitating their move to employment.
6. Recognising that people, places and prosperity are inextricably linked and so we aim to design projects that bring benefits for all three at once. We believe that our work can assist in creating a broader and deeper understanding of the route to active citizenship, via shared public space.

Grant Management

Groundwork Northern Ireland manages grant funds for a range of funders including Landfill Communities Funding and Windfarm Communities Funding. Our role is to allocate this funding in accordance with the funders objectives while ensuring that all grant applicants are treated fairly and equitably. The combined programmes currently have an annual income of approximately £1 million that is held as restricted funds in separate bank accounts awaiting distribution to grantees.

Our grant programmes enable us to deliver our mission to work with communities to enhance their lives, places and prospects, from the ground up by supporting groups with their applications for funding and with the implementation of their projects.

Our Volunteers and Staff

Groundwork Northern Ireland is hugely grateful for the work carried out by its staff and volunteers. Achievements during the year were due to their hard work and commitment. We are particularly grateful to our volunteers who work tirelessly to maintain our garden allotments for the benefit of their communities.

Groundwork Northern Ireland is committed to equality of opportunity between persons of different religious belief, political opinion, gender, marital status, disability, ethnic origin, age, dependants, sexual orientation or trade union membership.

Groundwork Northern Ireland employed 14 people during the year 2022/2023.

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THE DIFFERENCE WE MAKE

Groundwork NI has a long sustained history of working in the areas most affected by poverty and deprivation. We have a high number of communities with which we have co-produced multiple projects. We access groups through a community development approach engaging people in their area, at a time and venue that makes them feel comfortable. The problems we address include:

- Social disadvantage
- Isolation
- Mental health
- Loneliness
- Community deprivation

We directly address these problems by improving the prospects of individuals and the communities in which they live. Our interventions increase the confidence, skills and wellbeing of individuals while also making communities healthier places to live, work and play. We believe that no-one should be disadvantaged because of who they are or where they are from. We see the potential in every individual we come into contact with and encourage them to do the same. What we do changes lives and changes communities giving them an opportunity to lift their heads up despite any challenges, barriers or experiences they have had to date.

Detailed below are some of our achievements in 2022/2023:

- Supported 388 community organisations.
- Improved 54 public spaces.
- Improved 173,646 square metres of land.
- Planted 3,053 trees.
- Supported 62 people into education, training or work.
- Overall, 633,237 people benefitted from our programmes of work.

Meanwhile Gardens



Our four community gardens located in North, South, East and West Belfast continue to provide much needed service to their local communities. We have an ongoing open-door policy to people who would like to get involved in our gardens on a voluntary basis. Through marketing the gardens on our social media, printed materials and word of mouth we have been steadily attracting new participants and building the programme through outreach and garden sessions. A few of our volunteers have come through referrals from mental health charities and many more come from working through partnership with other organisations from all sectors.

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This year we started a Gardening Club that was opened to the general public and attracted people with varied skills, ranging from those new to gardening to gardening enthusiasts. The aim of the club is to inform / educate about principles in gardening and to develop a diary of events and resources that can be used across all our gardens. Each week we cover a different topic that furthers our gardeners understanding of growing fruit, vegetables and flowers.

We continue to partner with other voluntary and community organisations, schools and local groups, providing grow your own food sessions and activities to engage the younger generation such as making bug hotels and a grow a Sunflower campaign.

The communities depend on our programmes, not only in terms of wellbeing but also social networking, some of our service users might not leave the house all week due to illness and their weekly session is the only time they get out to socialise. The food produced at the gardens is shared among those who work in the garden and the surplus is made available to the local food banks and communities who are encouraged to call in and help themselves.

Northern Allotments



The aim of this programme is to improve the health and wellbeing of the Public Health Agency's Northern locality population by making healthier choices easier and building sustainable communities through the creation, development and sustainability of community gardens and allotments.

This year we continued to grow our presence across the NHSCT geographical footprint by continuing to foster established relationships with groups like the Scullery O'Tullagh and Harryville Men's Shed, develop new relationships with groups like the Causeway Coast Down Syndrome Group and Carrick Grammar School and explore new relationships with groups such as the Antrim Ladies Shed and the Veterans Support Group, Ballymena.

Organic project growth remains the bedrock of what we do across all our work, no more so than at the Causeway Coast Down Syndrome Group in Dervock, County Antrim where, their first poly-tunnel and raised bed are now sited and ready to receive their first seedlings.

Volunteers are essential to the ongoing support of the projects that we support across the NHSCT geographical footprint, and this year, in conjunction with Volunteer Now we supported a Volunteer 'Open Morning', which proved to be very successful and resulted in four new volunteers coming on board.

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Mens Sheds



We are delighted to see that the network of sheds supported by Groundwork NI continues to steadily increase year on year, with almost 100 sheds supported this year.

In September we were honoured to have Health Minister Robin Swann and the Chief Medical Officer, Professor Sir Michael McBride visit a shed in North Belfast. Minister Swann praised the benefits that sheds have on men's health, *'it's great to see how well this project is supported by local men, speaking with those who use these facilities, it is obvious these initiatives are benefitting the mental, emotional and physical wellbeing of men and having a positive impact on the communities from which they come'*.

This year we helped sheds to re-establish themselves after the pandemic as many sheds struggled to maintain members and to keep their doors open. It was great to see sheds coming together again to attend steering group meetings and visits to other sheds, these visits are inspirational and provide much needed networking opportunities. Sheds also attended events organised by Groundwork NI, such as the model workshop and guided walking tour of Lisburn City.

The men's health remains a top priority for us, and this year we organised sessions for the men on diabetes, chronic pain and dementia awareness. We also facilitated an information session on how to tackle loneliness, delivered by the British Red Cross.

To introduce sheds to the benefits of intergenerational work and training, we connected them with Linking Generations who delivered sessions and linked sheds with their local schools. This has helped to encourage sheds who do not work with younger generations, to make these links and widen their impact on their communities.

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Inside Outside



The Inside Outside project is an innovative partnership pilot initiative delivered by Groundwork NI and Parenting NI, which aims to improve the mental health of families living in marginalised areas within Northern Ireland who have been further disadvantaged by the effects of the COVID-19 pandemic. It benefits children aged 5 - 12 and their families, supporting them to grow together, gain an understanding of the importance of good mental health and to learn strategies that will help them have a more healthy and happy future. Together they learn about horticulture, the importance of being healthy inside and out, managing emotions; personal resilience, confidence, communication, independence and feeling mentally and physically better.

Groundwork NI believes it is a vital, effective early intervention that will bring immense benefits for the mental health of the beneficiaries involved.

The project is based around two complimentary elements: horticulture and empowerment, each of which promotes and enhances the learning from the other. It uses non-threatening and engaging activities in a safe space to support delivery of the mental health element. The safe and positive learning environment reduces any stigma felt due to taking part and nurtures a sense of trust and belonging.

Beacons



Our beacon is a safe, environmentally friendly alternative to traditional bonfires, that provides an opportunity to celebrate culture in a more inclusive and positive atmosphere. Our aim is that the beacon will be used throughout the year, creating a unifying symbol in celebrations of all types that bridge the community divide.

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Greener Horizons



Greener Horizons is a UK Community Renewal Funded Programme, aimed at providing employability support to those living in disadvantaged/ marginalised communities in Belfast. The programme offers participants a range of training, spanning key competencies and skills (such as, money management training, English, Maths and ICT), special interest subjects (such as, horticulture), and social, emotional and transversal skills, (such as wellbeing, resilience and employability). The training is supplemented by one-to-one support offered to each participant to support their post-programme pathways to employment or further training. Another key aspect of the programme is the practical application of the horticulture training offered, whereby, the programme results in the creation and distribution of 1800 'Garden in a Box' kits delivered to low-income families. This work is supported by volunteers who support outreach work and local community events. It is anticipated that this will encourage self-sufficiency, appreciation of nature and community cohesion.

Grant Management

With decades of experience of managing funding programmes we offer a unique perspective that combines on-the-ground knowledge of community need. Our tried and tested enabling model involves our staff on the ground reaching out to communities, encouraging applications and guiding groups through the process. We are a proven trusted partner with robust systems and a strong track record of ensuring money gets to where it's most needed.

This year we continued to be oversubscribed on all our grant programmes, demonstrating the great need within our communities for financial support, especially for capital funding to improve community facilities. Our programmes provide large and small grants for both revenue and capital and cover a range of themes.

This year we awarded grants totalling £701,331.

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Tomorrow Leaders: Young Women



The Leaders of Tomorrow programme supported young women living in disadvantaged areas of Belfast through immersive and experiential mentoring and learning to develop inclusive leadership skills. The young women worked with mentors who helped them better understand themselves, their aspirations and how they can achieve them, while in many cases also helping their communities.

Together they encountered established leaders and role models, gaining an appreciation of different perspectives. The unique sustainability of the programme is shown in the networks that the women created with one another and their mentors, building a legacy of their involvement and sustaining their ongoing development.

Wellies in the Wood



Wellies in the Woods is a new family learning programme that we added to our portfolio this year that works with parents and their children aged under five. Our Community Engagement Lead facilitated sessions aimed at improving the families' confidence in outdoor and natural play, with all activities easy for the families to replicate at home for little or no cost. We delivered the programme in conjunction with local family centres, that provided the families with a local point of contact and the centre employees gained the knowledge and confidence to continue running the programme when Groundwork NI's involvement ended.

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Anywhere Garden



The benefits of bringing plants into workspaces and homes are well documented and researchers have found that as well as brightening up the office/home environment, plants can reduce sick days and stress.

Arising out of the pandemic and the success of our Grow Kits, our Anywhere Garden has been developed to offer a simple, accessible way to begin growing your own food. All the contents of the Anywhere Garden are recyclable, the pots are compostable, the seeds will obviously grow and can be planted into larger containers.

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2023 ACCOUNTS

FINANCIAL REVIEW

The results for the year 2022/2023 are set out on page 29 and the trustees consider the results for the year to be satisfactory.

The Charity's total incoming resources for the year were £1,386,712 (of which £1,338,089 is restricted income) and the net movement in funds for the year amounted to a decrease of £371,234.

Restricted funds, representing income received for projects but not yet expended decreased by £337,374 and a decrease of £33,860 was in respect of unrestricted funds, producing total fund balances carried forward of £1,692,217.

The restricted funds carried forward total £1,385,519.

Unrestricted funds carried forward total £306,698, which represents 13.4 weeks of working capital.

One of the key risks for the charity continues to be sustaining unrestricted income. We continue to develop plans to inject more diversity into our income sources.

Principal Restricted Funding Sources

Private Sector	£590,558
Central Government	£461,850
Public Agencies	£160,265
Local Authorities	£109,466
Trusts and Foundations	£15,200
National Lottery	£750

Principal Unrestricted Funding Sources

Garfield Weston	£30,000
Private Sector	£8,740
Public Agencies	£9,883

The key objectives of the Charity have been supported during the year through the following income and expenditure:

Income

Grant management	£589,950
Training and development	£423,760
Health and wellbeing	£213,710
Good relations	£110,669
Other	£48,623

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Expenditure

Grant management	£957,272
Training and development	£433,353
Health and wellbeing	£170,471
Good relations	£105,669
Other	£91,181

Going Concern

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

Reserves Policy

Reserves are that part of a charity's unrestricted income that is set aside to meet future, unexpected needs or pursue an opportunity. These funds are freely available to spend on any of the charity's purposes. They are not subject to commitments, planned expenditure and spending limits. Reserves do not include restricted funds or endowment funds. They exclude fixed assets and monies already designated for essential future spending. Reserves will not be utilised without the prior approval of the Board.

Groundwork NI maintains reserves for the following reasons:

- To absorb short term setbacks such as loss or delays in funding
- To finance working capital needs, such as delays in receipts and to fund the time delays between the development of projects, securing support, and the funds being received.
- To fund the working capital required to fund the usual retrospective nature of the programme funding which can result in considerable timing difference between expenditure and receipt of funds.
- To provide funding to cover any unforeseen downturn in activity, allowing alternative activity to be generated and/or a planned down-sizing of activity.
- To respond to unexpected difficulties or crisis.

The Board of Trustees has decided that the Charity should aim to hold a minimum level of reserves of thirteen weeks working capital, which currently equates to £297,000.

In setting this level of reserves, the Board considered:

The Charity's sources of income, how much of this income is general funds and can be used for any of the charity's purposes, including the costs of running the charity.

The Charity's running costs, how much are direct operating costs and how much is discretionary spending which the charity could cut back, if needed.

The costs of dissolution should the Charity be unable to continue, which will only be used in the event of the Board deciding that the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running Groundwork NI until closure of the organisation.

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Monitoring and Review

The Senior Management Team will provide a financial report to the Board on a quarterly basis, incorporating an update on the level of reserves, setting out what reserves are in the current and previous years.

This Board will:

- Identify when monies from the reserves are used, so that they understand why they are needed.
- Consider whether a fall in reserves, to below the target level, has been caused by a short-term issue or whether a full review of the reserves should be carried out.
- Consider whether a fall in reserves to below 10 weeks working capital indicates financial problems within the Charity and if remedial action needs to be taken.
- Ensure that any major changes in the charity's strategy or activities are reflected in the reserves policy.
- Ensure that any significant change in the reserves policy or levels of reserves held are reported in the Trustees' annual report.
- Review this policy annually.

Unrestricted funds do not include restricted reserves which can only be used in accordance with the sponsor's funding agreement for programmes of work, and therefore do not form part of the unrestricted reserve that is under the control of the Charity's Board. The Restricted Reserve balance of £1,385,519 as of 31st March 2023 relates to unspent programme funding, mainly from the Grant Management Funds, which will be dispensed to grantees in future periods. The future movements on these restricted funds will reflect the long-term nature of the Charity's programme activity and in no way reflects on the Charity's financial efficiency or performance.

All incoming resources are recognised in the period in which they are received regardless of whether any associated expenditure has been incurred or not. Only in specific circumstances such as when the grant has been received in advance for expenditure which must take place in a future accounting period; or when the grant is dependent upon the fulfilment of a contract, are grants deferred until the Charity becomes entitled to the resources.

Investment Policy

The majority of funds received by the Charity are restricted in nature and need to be kept as liquid as possible. Therefore, all funds are invested in low-risk charitable accounts with reputable banks where immediate access is balanced against available interest rates. The investment position of the Charity is reviewed by the Finance and Personnel Committee on an ongoing basis throughout the year.

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REFERENCE AND ADMINISTRATIVE DETAILS

DIRECTORS

Dr David Law
Caroline Villar
Rosalyn Kennedy
Jason McIntosh
Nic Stirk (resigned 28 November 2023)
Bob Van Geldere
Kerry McKittrick (appointed 14 June 2022)
Conor Canning (resigned 26 April 2022)
Dean McCullough (resigned 24 May 2022)
Anna Gourley (resigned 14 June 2022)
Jennifer Keane (resigned 29 November 2022)
Aoife Hamilton (resigned 19 January 2023)
Stephen Fisher (resigned 10 February 2023)
Joanne McGinley (resigned 3 April 2023)
JJ Magee (resigned 30 July 2023)
Brian Smyth (appointed 28 November 2023)

SECRETARY

Heather Pollock

REGISTERED OFFICE

63-75 Duncairn Gardens
Belfast
BT15 2GB

AUDITORS

Harbinson Mulholland
Centrepoint
24 Ormeau Avenue
Belfast
BT2 8HS

BANKERS

Danske Bank
11-16 Donegall Square East
Belfast BT1 5UB

HM REVENUE AND CUSTOMS CHARITY NUMBER: XR 22322
COMPANY REGISTRATION NUMBER: NI025852
CHARITY REGISTRATION NUMBER: NIC100017

KEY MANAGEMENT PERSONNEL:

Chief Executive Officer Cara Maria Cash-Marley
Director of Corporate Services Heather Pollock

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Report of the Trustees for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance Arrangements

Groundwork Northern Ireland is a "not-for-profit" organisation and an independent Charity; one of many Groundwork Trusts operating throughout England, Wales and Northern Ireland.

As a registered charity and company limited by guarantee, Groundwork Northern Ireland is governed by company and charity law and by The Statement of Recommended Practice, Charities SORP second edition (FRS 102), issued by the Charities Commission in October 2019. The SORP sets out the accounting practices and disclosure required by charities in their annual accounts. The Trustees have followed its recommendations and applicable accounting standards in presenting these accounts.

The company governed by its Articles of Association, which were last amended and adopted by Special Resolution on 1st December 2021. The liability of each member is limited to an amount not exceeding one pound (£1). The company has been recognised as a charity by the Inland Revenue.

Trustee Appointment and Chair

Groundwork Northern Ireland is governed by a Board of Trustees and is comprised of eight elected members who are either individual members or representatives of affiliate members; all trustees are unpaid. Trustees are elected at Annual General Meetings for a period of three years, on retirement members are eligible for re-nomination and election provided that no trustee serves more than three consecutive three-year terms on the Board. The Board of Trustees can co-opt as additional Trustees with particular skills and/or knowledge, up to one third of the elected Trustees. Co-opted trustees hold office until the next Annual General Meeting and are then eligible for re-appointment. The Chairperson of the Board is elected at the Annual General Meeting for a period of one year unless re-elected by the Board.

The trustees do not have any beneficial interest in the charitable company.

On appointment all Trustees go through an induction process and are provided with training specific to the role and activities that they will be required to undertake. In addition, Trustees are kept up to date with any changes in governance requirements to ensure they are aware of their obligations.

Related Parties

Groundwork Northern Ireland is a member of the Federation of Groundwork Trusts. This relationship is formalised within a Membership Agreement, which is a bilateral agreement jointly signed by the Trust and the Federation, setting out the guiding principles of the Federation, and the services, roles and responsibilities that the members and the Federation will provide to each other. The Federation is a founding member of Groundwork Northern Ireland and as such is entitled to appoint a trustee to the Board.

In addition to the Federation of Groundwork Trusts the following are company members who are entitled to be or appoint a trustee to the Board:

Derry City and Strabane District Council
Northern Ireland Housing Executive
Dr David Law

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Report of the Trustees for the year ended 31 March 2023

Management

The Board of Trustees holds formal meetings at least four times a year. In this financial year, the board has met formally 4 times. In between these meetings, matters are progressed through the delegation of actions to sub-committees of the board, and Officers of the Charity.

Key Responsibilities Trustees

The Board is responsible for major strategic and policy decisions and has ultimate responsibility for the conduct and financial viability of the Trust. The trustees meet four times per year to review the strategic and operational plans and budgets.

The Board delegates the day to day financial and managerial control of the charity to the Chief Executive Officer, and the senior management team, who meet on a monthly basis to review the financial and operational status of the Charity.

The following points outline the key responsibilities of Trustees.

- agree the strategic direction and policy of the Charity.
- agree the annual operating and investment budgets.
- execute all legal responsibilities in connection with the Charity.
- be aware of the content of the Charity's Articles of Association in order to comply with the Charity Commission regulations.
- support the Chair in ensuring that the Charity is following best practice in terms of its business rigour.
- provide expertise and insight into key areas of activity for the Charity; and
- represent the Charity when required.

Trustees do not receive any remuneration associated with their role as a Trustee, except for the reimbursement for out-of-pocket expenses.

Trustee Sub-Committees

To support effective governance the Charity has operated with four Trustee Board sub-committees throughout the year:

- Finance & Personnel – to provide oversight and support on all financial and personnel matters.
- Governance and Audit– to provide oversight and advice on matters of governance, including scrutiny of key risks and mitigations and oversight of internal and external audit activity.
- Business Development – to provide oversight and advice on business development opportunities.

Each sub-committee is chaired by a Board member and all committee members are appointed by the Board. Terms of Reference for each of the committees set down their delegated authority from the Board and limitation to that authority. The full Board of Trustees ratifies the Committees' decisions.

Risk Management

The Trustees are responsible for the Charity's management of risk. During the year the Trustees actively monitored and discussed risk. This process included:

GROUNDWORK NORTHERN IRELAND

Report of the Trustees for the year ended 31 March 2023

- o identifying the major risks facing the Charity.
- o assessing the likelihood and severity of the risks.
- o reviewing the existing controls that the Charity had in place to mitigate the risks; and
- o identifying and implementing any further actions required to limit risk.

The Governance and Audit Committee review the risk register prior to presenting the top risks to the full Board for information and discussion. The Board have assessed the major risks to which the Charity is exposed, in particular those related to the business and finance functions.

The Charity recognises that risk management is an essential part of good business practice and an effective mechanism of good governance. However, the Board also 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.

Investment Policy

The majority of funds received by the Charity are restricted in nature and need to be kept as liquid as possible. Therefore, all funds are invested in low-risk charitable accounts with reputable banks where immediate access is balanced against available interest rates. The Investment position of the Charity is reviewed by the Finance and Personnel Committee on an ongoing basis throughout the year.

OBJECTIVES AND ACTIVITIES

Charitable Objects

Our charitable objects as set down in the Articles of Association are:

To promote the conservation, protection and improvement of the physical and natural environment in the Island of Ireland (the Area).

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.

To advance public education in environmental matters and of the ways of better conserving, protecting, enhancing, improving and rehabilitating the same wheresoever including that which relates to sustainable development and the prudent use of resources.

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:

- I. the relief of unemployment and poverty
- II. the advancement of education, training or re-training particularly amongst unemployed people and providing unemployed people with work experience
- III. the maintenance, improvement or provision of public amenities, including the provision of routeways such as footpaths and cycleways and access to main transport routes
- IV. the reclamation of derelict land for use as open space
- V. the advancement, protection and promotion of health
- VI. the promotion of public safety and prevention of crime, including the alleviation of anti-social behaviour

GROUNDWORK NORTHERN IRELAND

Report of the Trustees for the year ended 31 March 2023

VII. such other means as may from time to time be determined subject to the prior written consent of the Charity Commission for Northern Ireland

To promote sustainable development by the promotion of sustainable means of achieving economic and social growth and regeneration for both the protection of the environment and the improvement of the conditions of life in socially and economically disadvantaged communities.

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 to conserve protect and improve the physical and natural environment anywhere in the Area.

Public Benefit

Groundwork Northern Ireland is part of the Federation of Groundwork Trusts in England, Wales and Northern Ireland. In Northern Ireland the Charity delivers programmes and services in deprived areas throughout Northern Ireland and the border counties of the Republic of Ireland.

Groundwork Northern Ireland's approach and model brings about concurrent social, economic and environmental benefits, providing the synergy to address fundamental societal issues – the sense of powerlessness to change the environment and tackle key issues both in terms of the physical landscape but more importantly, the needs of local people. We do this by:

Engaging with local communities in consultation, design and implementation of improvements to their own areas. As a direct result we have helped to enhance local environments and have demonstrably increased the skills and capacity of local people to influence their own circumstances whether that is environmental, social or economic.

Supporting local communities and working closely alongside other organisations and existing initiatives to help improve the quality of life for people living there. By providing training and support to help get people more involved in making decisions about where they live and to understand the benefits that sustainable development can bring, we have enabled them to lead healthier lifestyles, get to know other people in their area or work with their neighbours to reduce crime and the fear of crime.

Supporting communities in transition from conflict and division to peace and prosperity by enabling the regeneration of contested and interface neighbourhoods through building relationship at the local level on a cross-community basis and seeking investment in people and place, particularly economic investment through capital and programme.

Working in schools and with adults to illustrate how individual actions can make a big difference to immediate surroundings and the global environment both now and in the future. We have helped schools to make better use of their playgrounds and have educated people to act more responsibly with regard to energy, waste, water and transport and to respect local places and other people.

Helping unemployed people improve their employment prospects by preparing them for a career in the land-based industry or encouraging them to pursue further vocational qualifications. We have helped people to gain skills and experience in horticulture, while supporting their personal development and facilitating their move to employment.

Recognising that people, places and prosperity are inextricably linked, we design projects that bring benefits for all three at once, thereby assisting in creating a broader and deeper understanding of the route to active citizenship, via shared public space.

GROUNDWORK NORTHERN IRELAND

Report of the Trustees for the year ended 31 March 2023

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES OF GROUNDWORK NORTHERN IRELAND IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND ACCOUNTS

The trustees who are also trustees of the charity for purposes under the Companies Act 2006 are pleased to present their report with the financial statements for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102).

The Board of Directors (who are also Trustees of Groundwork Northern for the Purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Board of Directors 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 charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Board of Directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- 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 charitable company will continue in operation

The Board of Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors:

In so far as the Board of Directors are aware at the time of approving our trustee's annual report:

There is no relevant audit information of which the charitable company's auditors is unaware; and

The Board of Directors, having made enquiries of fellow directors and the charitable company's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a

GROUNDWORK NORTHERN IRELAND

Report of the Trustees for the year ended 31 March 2023

director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the Board of Trustees



Heather Pollock
Secretary

Date: 10/01/2024

GROUNDWORK NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF GROUNDWORK NORTHERN IRELAND

Opinion

We have audited the financial statements of Groundwork Northern Ireland (the "Company") for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 UK 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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Directors' Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

GROUNDWORK NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GROUNDWORK NORTHERN IRELAND

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report 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 Charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 for the purpose 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 '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's 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

GROUNDWORK NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GROUNDWORK NORTHERN IRELAND

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

GROUNDWORK NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GROUNDWORK NORTHERN IRELAND

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan FCA (Senior Statutory Auditor)
For and on behalf of Harbinson Mulholland,
Chartered Accountants and Statutory Auditors
Centrepoint
24 Ormeau Avenue
Belfast
BT 2 8HS

10/11/24

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

GROUNDWORK NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	30,000	-	30,000	12,500	-	12,500
Charitable activities							
- Grants received for distribution	4	-	551,036	551,036	-	1,066,654	1,066,654
- Other charitable activities	4	9,883	769,916	779,799	32,905	316,502	349,407
Investments	5	-	17,137	17,137	208	1,214	1,422
Other income	6	8,740	-	8,740	24,155	-	24,155
Total income		48,623	1,338,089	1,386,712	69,768	1,384,370	1,454,138
Expenditure on:							
Charitable activities	7	82,483	1,675,463	1,757,946	58,005	1,584,647	1,642,652
Net expenditure for the year/							
Net movement in funds		(33,860)	(337,374)	(371,234)	11,763	(200,277)	(188,514)
Fund balances at 1 April 2022		340,558	1,722,893	2,063,451	328,795	1,923,170	2,251,965
Fund balances at 31 March 2023		306,698	1,385,519	1,692,217	340,558	1,722,893	2,063,451

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GROUNDWORK NORTHERN IRELAND

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		482,781		500,536
Current assets					
Stocks	13	4,735		6,336	
Debtors	14	132,832		122,492	
Cash at bank and in hand		1,179,004		1,674,128	
		<u>1,316,571</u>		<u>1,802,956</u>	
Creditors: amounts falling due within one year	16	<u>(95,279)</u>		<u>(226,217)</u>	
Net current assets			<u>1,221,292</u>		<u>1,576,739</u>
Total assets less current liabilities			<u>1,704,073</u>		<u>2,077,275</u>
Creditors: amounts falling due after more than one year	17		<u>(11,856)</u>		<u>(13,824)</u>
Net assets			<u><u>1,692,217</u></u>		<u><u>2,063,451</u></u>
Income funds					
Restricted funds			1,385,519		1,722,893
Unrestricted funds			306,698		340,558
			<u><u>1,692,217</u></u>		<u><u>2,063,451</u></u>

GROUNDWORK NORTHERN IRELAND

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 10/01/2024



Jason McIntosh
Trustee



David Law
Trustee

Company registration number NI025852

GROUNDWORK NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	21		(510,295)		(61,550)
Investing activities					
Purchase of tangible fixed assets		-		(19,392)	
Investment income received		17,137		1,422	
		<u>17,137</u>		<u>1,422</u>	
Net cash generated from/(used in) investing activities			17,137		(17,970)
Financing activities					
Repayment of bank loans		(1,966)		(2,009)	
		<u>(1,966)</u>		<u>(2,009)</u>	
Net cash used in financing activities			(1,966)		(2,009)
Net decrease in cash and cash equivalents			(495,124)		(81,529)
Cash and cash equivalents at beginning of year			1,674,128		1,755,657
Cash and cash equivalents at end of year			<u>1,179,004</u>		<u>1,674,128</u>

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

Groundwork Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1%
Plant and equipment	15%
Fixtures and fittings	15%
Computers	25%
Motor vehicles	25%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Garfield Weston	30,000	12,500

4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Community projects	767,802	297,716
Land projects	551,036	1,065,440
Other	11,997	52,905
	<u>1,330,835</u>	<u>1,416,061</u>
Analysis by fund		
Unrestricted funds	9,883	32,905
Restricted funds	1,320,952	1,383,156
	<u>1,330,835</u>	<u>1,416,061</u>

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Bank interest receivable	-	17,137	17,137	208	1,214	1,422

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Room hire and other income	8,740	24,155

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Community projects	486,636	172,879
Land projects	859,971	1,101,227
	1,346,607	1,274,106
Share of support costs (see note 8)	411,339	368,546
	1,757,946	1,642,652
Analysis by fund		
Unrestricted funds	82,483	58,005
Restricted funds	1,675,463	1,584,647
	1,757,946	1,642,652

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023 Support costs		Governance costs	2022
	£	£	£	£	£	£
Staff costs	272,911	-	272,911	249,810	-	249,810
Depreciation	17,752	-	17,752	17,753	-	17,753
Membership Fees	6,449	-	6,449	6,708	-	6,708
Other direct costs	1,576	-	1,576	929	-	929
Accommodation	20,227	-	20,227	27,770	-	27,770
Administration	46,193	-	46,193	34,004	-	34,004
Communication & IT	15,869	-	15,869	10,703	-	10,703
Training and recruitment	2,936	-	2,936	1,572	-	1,572
Marketing	9,000	-	9,000	119	-	119
Professional fees	665	-	665	2,520	-	2,520
Miscellaneous	7,648	-	7,648	7,970	-	7,970
Finance charges	1,201	-	1,201	959	-	959
Audit fees	-	6,000	6,000	-	6,000	6,000
Consultancy	-	2,912	2,912	-	1,728	1,728
	<u>402,427</u>	<u>8,912</u>	<u>411,339</u>	<u>360,818</u>	<u>7,728</u>	<u>368,546</u>
Analysed between						
Charitable activities	<u>402,427</u>	<u>8,912</u>	<u>411,339</u>	<u>360,818</u>	<u>7,728</u>	<u>368,546</u>

Governance costs includes payments to the auditors of £6,000 (2022- £6,000) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>15</u>	<u>14</u>
Employment costs	2023	2022
	£	£
Wages and salaries	301,829	224,467
Social security costs	22,950	16,386
Other pension costs	10,846	8,957
	<u>335,625</u>	<u>249,810</u>

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

(Continued)

The key management personnel of the charity comprise the Chief Executive Officer and the Director of Corporate Services. The total employee benefits of the key management personnel of the charity were £117,170 (2022: £106,669).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	<u>1</u>	<u>-</u>

11 Taxation

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

GROUNDWORK NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

12 Tangible fixed assets	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 April 2022	548,604	199,865	31,021	66,038	19,392	864,920
At 31 March 2023	548,604	199,865	31,021	66,038	19,392	864,920
Depreciation and impairment						
At 1 April 2022	86,443	179,942	28,926	84,225	4,848	384,384
Depreciation charged in the year	5,427	5,308	615	1,554	4,848	17,752
At 31 March 2023	91,870	185,251	29,543	65,779	9,696	382,139
Carrying amount						
At 31 March 2022	462,161	14,614	1,478	259	9,696	482,781
At 31 March 2023	462,161	19,923	2,095	1,813	14,544	500,536

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13	Stocks		2023	2022
			£	£
	Raw materials and consumables		4,735	6,336
			<u>4,735</u>	<u>6,336</u>
14	Debtors		2023	2022
			£	£
	Amounts falling due within one year:			
	Trade debtors		119,591	116,152
	Other debtors		5,114	-
	Prepayments and accrued income		8,127	6,340
			<u>132,832</u>	<u>122,492</u>
15	Loans and overdrafts		2023	2022
			£	£
	Bank loans		14,686	16,654
			<u>14,686</u>	<u>16,654</u>
	Payable within one year		2,830	2,830
	Payable after one year		11,856	13,824
			<u>14,686</u>	<u>16,654</u>
16	Creditors: amounts falling due within one year		2023	2022
		Notes	£	£
	Bank loans	15	2,830	2,830
	Other taxation and social security		10,394	5,451
	Trade creditors		32,696	32,047
	Other creditors		8,329	5,276
	Accruals and deferred income		41,030	180,613
			<u>95,279</u>	<u>226,217</u>
17	Creditors: amounts falling due after more than one year		2023	2022
		Notes	£	£
	Bank loans	15	11,856	13,824
			<u>11,856</u>	<u>13,824</u>

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted Funds

	Balance at 2022 £	Income £	Expense £	Transfer £	Balance at 2023 £
LAND					
Alpha Programme	389,536	(164,275)	(59,934)	13,011	178,338
Alpha - Edenderry Nursery School	39,589	(8,606)	(30,983)	-	-
Alpha - Eire Og	(262)	262	-	-	-
Alpha - Naomh	26,866	284	(27,150)	-	-
Alpha - Church of Ireland	47,845	(321)	(47,524)	-	-
Alpha - Mornington Community Project	5,664	(575)	(5,089)	-	-
Alpha - Castlerobin Hall LoL	800	(488)	(312)	-	-
Alpha - Links Counselling Service	50,760	-	(589)	-	50,171
Alpha - NI Youth Forum	24,942	(1,006)	(23,936)	-	-
Alpha - Advantage Foundation	30,901	(417)	(30,484)	-	-
Alpha - Atlas Women's Centre	1,457	(1,433)	(24)	-	-
Alpha - NI Muslim Family Association	9,959	-	(8,628)	-	1,331
Alpha - CIYMS Cricket Club	1,415	(581)	(834)	-	-
Alpha - New Life City Church	1,524	(1,084)	(440)	-	-
Alpha - Include Youth	50,437	-	(24)	-	50,413
Alpha - L'Arche	16,944	(1,496)	(15,245)	-	203
Alpha - Ballynafeigh Community Development Associaton	6,924	(494)	(6,430)	-	-
Alpha - Crewe United	41,930	-	(41,236)	-	694
Alpha - Holywood Rugby Football & Cricket Club	38,194	-	(37,500)	-	694
Alpha - McCrackwn Cultural Society	30,738	-	(30,399)	-	339
Alpha - Roddy McCorley Society	50,694	-	(50,572)	-	122
Alpha - Impact Training Ltd	1,030	(539)	(491)	-	-
Alpha - Lisburn RFC	51,000	-	(41,103)	-	9,897
Alpha - St.Michael's GAC Magheralin	51,000	-	(491)	-	50,509
Alpha - Via Wings	51,000	-	(50,521)	-	479
Alpha - Newforge Development	-	1,283	(1,283)	-	-
Alpha - Castlerobin LOL Hub	-	442	(442)	-	-
Alpha - Ballybeen Improvement Regeneration	24,961	-	-	-	24,961
Alpha - Donacloghney Mills Cricket Club	10,289	(289)	(10,000)	-	-
Alpha - Ballymacash Sports Academy (PR)	-	1,000	(431)	-	569
Alpha - Lisburn BMX Club	-	804	(804)	-	-
Alpha - Patrick Sarsfield GAC (PR)	-	800	(431)	-	369
Alpha - Buglife	-	10,000	(461)	-	9,539

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted Funds				(Continued)	
Alpha - Carrickfergus RFC	-	25,032	(25,032)	-	-
Alpha - Dromore RFC	-	26,000	(511)	-	25,489
Alpha - Glencare Community Group	-	4,238	(3,919)	-	319
Alpha - Hearth Historic Building Trust	-	26,000	(25,475)	-	525
Alpha - Hillsborough Presbyterian Church	-	26,000	(20,110)	-	5,890
Alpha - Knockbreda Methodist Church	-	3,486	(3,486)	-	-
Alpha - Lagan Valley Youth & Community Group	-	26,000	(285)	-	25,715
Alpha - RUC Athletic Association	-	5,786	(72)	-	5,714
Alpha - St Michael's Amateur Boxing Club	-	5,351	(5,351)	-	-
Alpha - Cliftonville Academy Cricket Club	-	1,028	(1,028)	-	-
Alpha - Belfast Celtic CIC	-	25,471	(25,471)	-	-
Alpha - Ballymacash Sports Academy	-	50,000	-	-	50,000
Alpha - Holywood Cricket Club	-	51,000	-	-	51,000
Alpha - Lisburn BMX Club	-	50,000	(50,000)	-	-
Alpha - Patrick Sarsfield GAC	-	4,398	(4,398)	-	-
Alpha - Colin Valley FC	-	25,800	(495)	-	25,305
Alpha - Provincial Grand Lodge Antrim	-	25,800	(443)	-	25,357
Alpha - Shankill Lurgan Community	-	25,800	(391)	-	25,409
Alpha - Springvale Training	-	25,152	(391)	-	24,761
Alpha - East Belfast Mission	-	25,800	(469)	-	25,331
Alpha - School Tennis Project	8,817	-	-	(8,817)	-
Alpha - Wallace High School	4,193	-	-	(4,193)	-
Aughrim Landfill Tax	108,301	38,913	(18,357)	-	128,857
Aughrim - Advantage Foundation	1,558	-	(1,558)	-	-
Aughrim - Dromara Village FC	7,713	-	-	-	7,713
Aughrim - Lisnagarvey Hockey Club	7,525	-	(7,525)	-	-
Aughrim - City of Derry RFC	6,700	-	(6,700)	-	-
Aughrim - Cleenish Community Association	6,450	-	(6,450)	-	-
Aughrim - Dromara GAC	10,744	-	(10,744)	-	-
Aughrim - Lisburn Scouts	10,750	-	-	-	10,750
Aughrim - Saintfield Community Trust	10,750	(68)	(10,682)	-	-
Aughrim - Na Magha CLG	10,750	-	-	-	10,750
Aughrim - Lisburn BMX	5,473	-	(5,473)	-	-
Aughrim - Cregagh Sports Club	2,134	-	(2,134)	-	-
Aughrim - Shankill Lurgan Community Projects	60	(60)	-	-	-
Aughrim - Bangor FC	-	9,209	(9,209)	-	-

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted Funds

(Continued)

Aughrim - Beragh Swifts	-	11,028	(11,028)	-	-
Aughrim - Larne FC	-	11,073	(323)	-	10,750
Aughrim - Patrick Sarsfield	-	11,072	(10,858)	-	214
Aughrim - COA O'Dwyers	-	11,072	(11,072)	-	-
Aughrim - Crewe United FC	-	5,536	(5,536)	-	-
Aughrim - Derrygonnelly Harps GFC	-	11,072	(322)	-	10,750
Aughrim - Hillsborough Presbyterian Church	-	11,072	(10,322)	-	750
Aughrim - Bushfoot Golf Club	-	11,072	(322)	-	10,750
Aughrim - Gilford Racing Pigeon Society	-	11,072	(322)	-	10,750
Aughrim - Powered by Sport (Love Hockey)	-	10,629	(309)	-	10,320
Aughrim - Olderfleet Rowing Club	-	11,072	(10,322)	-	750
Aughrim - Irish Football Network	-	9,035	(263)	-	8,772
Aughrim - Slieve Gallion Community Pre-school	-	9,141	(266)	-	8,875
ESB Windfarm	(663)	110,688	(21,656)	-	88,369
ESB Curryfree	15,545	669	(21,358)	-	(5,142)
ESS Carrickmore	22,500	(4,954)	(17,546)	-	-
ESS Crockagarran	17,500	3,023	(20,523)	-	-
ESB Crockdun	23,976	(8,460)	(12,845)	-	2,671
ESB Eglish	22,905	(4,715)	(11,785)	-	6,405
	<u>1,359,818</u>	<u>569,604</u>	<u>(936,926)</u>		<u>992,496</u>

COMMUNITY

Home	(5,352)	7,426	(2,074)	-	-
Wellies in the Wood	500	9,680	(10,180)	-	-
Meanwhile Gardens 7	2,130	44,690	(44,578)	-	2,242
Northern Allotments 7	2,566	41,546	(44,112)	-	-
Mens Shed 7	-	53,663	(53,663)	-	-
Brothers of St Patrick	1,750	-	-	-	1,750
Cultural Diversity	879	-	-	-	879
Duncairn Gardens	323,400	-	(3,850)	-	319,550
Tesco Community Fund	-	20,346	(20,346)	-	-
Tomorrow's Leaders Young Women	22,050	-	(22,050)	-	-
Greener Horizons	-	387,584	(387,584)	-	-
Inside Out	-	37,637	(15,874)	-	21,763
Start Here	-	28,000	(20,814)	-	7,186
Beacons	-	109,466	(104,466)	-	5,000
ARCS	-	1,203	(1,203)	-	-
New to Nature	-	750	(831)	-	(81)
Clanmill Housing Association	-	608	(608)	-	-
Embrace Your Space	-	15,200	(1,456)	-	13,743
Northern Allotments	-	970	-	-	970

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted Funds	(Continued)				
Mens Sheds	-	9,716	-	-	9,716
	347,923	768,485	(733,689)	-	382,719
FIXED ASSETS					
Ulster Garden Villages	15,152	-	(4,848)	-	10,304
	15,152	-	(4,848)	-	10,304
Total Restricted Income	1,722,893	1,338,089	(1,675,463)	-	1,385,519

Each restricted fund type can be further described as follows:

Education

Groundwork NI works in schools and with adults to illustrate how individual actions can make a big difference to immediate surroundings and the global environment both now and in the future. The Trust helps schools make better use of their playgrounds and educates people to act more responsibly with regard to energy, waste, water and transport and to respect local places and other people.

Youth

Groundwork NI works with young people helps to illustrate how individual actions can make a difference to the local and global environment. Teaching young people about their impact on the planet is the first step to changing individual's behaviour for the longer term benefit.

Employment

Groundwork NI assists unemployment and economically inactive people into employment through the provision of a range of accredited training including horticulture, land management, first aid, health and safety and manual handling. The participants gain valuable work experience and make constructive contributions to local communities by delivering a range of small scale environmental improvements.

Land

Groundwork NI engages with local communities in the consultation, design and implementation of improvements to their own areas. Not only does this enhance local environments but it also increases the skills and capacity of local people to influence their own circumstances, whether that is environmental, social or economic. These projects are funded or part funded by the Landfill Communities Fund, which is made up of money generated from the landfill tax credit scheme, enabling landfill operators to claim back a portion of landfill tax money to be used for the delivery of environmental projects.

Community

Groundwork NI supports the local communities and works closely alongside other organisations and existing initiatives to help improve the quality of life for people living there. The Trust provides training and support to help get people more involved in making decisions about where they live and to understand the benefits that sustainable development can bring to their lives. Groundwork NI Community Gardeners teach local communities how to grow and cook their own food, thereby inspiring adult and children alike to eat more healthily.

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	152,927	329,854	482,781	161,984	338,552	500,536
Current assets/(liabilities)	165,627	1,055,665	1,221,292	192,399	1,384,341	1,576,740
Long term liabilities	(11,856)	-	(11,856)	(13,824)	-	(13,824)
	<u>306,698</u>	<u>1,385,519</u>	<u>1,692,217</u>	<u>340,559</u>	<u>1,722,893</u>	<u>2,063,452</u>

20 Related party transactions

Transactions with related parties

During the year the entered into the following transactions with related parties:

	Sale of services to related party	
	2023 £	2022 £
Other related parties	21,096	24,000
	<u>21,096</u>	<u>24,000</u>

Groundwork Northern Ireland is a member of the Federation of Groundwork Trusts which is working with partners to improve the quality of the local environment, the lives of local people and the success of local businesses in areas in need of investment and support. Each member trust has its own board of trustees and is supported by the national and regional offices of the Federation of Groundwork Trusts, The Federation of Groundwork Trusts is eligible to have a nominated trustee on the board of the charity.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity in the year. (2022: Nil)

GROUNDWORK NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

22 Cash generated from operations	2023 £	2022 £
Deficit for the year	(371,234)	(188,514)
Adjustments for:		
Investment income recognised in statement of financial activities	(17,137)	(1,422)
Depreciation and impairment of tangible fixed assets	17,752	17,753
Movements in working capital:		
Decrease/(increase) in stocks	1,602	(6,336)
(Increase)/decrease in debtors	(10,340)	8,047
(Decrease)/increase in creditors	(130,938)	108,922
Cash absorbed by operations	<u>(510,295)</u>	<u>(61,550)</u>