



**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 2024

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# **GROUNDWORK NORTHERN IRELAND**

## **Report of the Trustees for the year ended 31 March 2024**

### **2024 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.

Groundwork NI is operating in challenging times which are taking their toll on local communities and the environment. The lack of devolved government over the last two years has limited public sector funding for local communities. In addition, other sources of funding continue to be highly competitive. Compounding this the impact that of climate change and global issues, outside the control of ordinary people, is causing anxiety and hardship for many. Ongoing price rises in respect of food and energy have left many households struggling to afford necessities, with leading to increased demand for services that help people reduce their bills and increase their income. The impacts of climate change are being felt with increasing severity through extreme weather events, impacting first and worst on those in society with least choice and least protection, exacerbating environmental injustice and health inequalities.

As part of the Federation of Groundwork Trusts, Groundwork NI works with the wider federation to ensure that it benefits from the knowledge and support on offer from the wider federation of Groundwork Trusts across England and Wales. For example, with a keen eye on costs, we are pleased to be working more closely with Groundwork North Wales with a focus on collaboration and the sharing of our joint resources in order to both reduce overheads, and to ensure that funds are prioritised into front line delivery.

This year we are pleased to have been able to continue work with corporate volunteers, the community and other partners to support many local community green projects. These have included improvements to the local environment, as well as community programmes for improved health and well-being, job skills, and routes into employment. In parallel, we have been privileged to be working with New to Nature trainees, funded through the Heritage Lottery, to support 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 as well as delivering grant programmes for a variety of funders including the Breedon Group, Aghrim LCF and Tesco: all of 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.

**David W.S. Law**

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

### OUR VISION

Groundwork NI will help create better **places**, helping communities become more sustainable, providing them with the knowledge and to lead greener, safer, and healthier lives.

We will support **people** to improve their **prospects**, confidence, resilience, skills and employability.

We will promote **greener choices** supporting people and businesses think about the environment around them differently, realise their impact on it and helping them to cut waste, save money and live more healthily.

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

### OUR COMMITMENT

Our approach is to always be;

**Committed** – we will deliver work of the highest possible standard for our clients and go the extra mile to make them feel valued, engaged and safe. We believe in the transformation we can achieve and strive to make a difference for the better for everyone we work with.

**Ambitious** – we will grow in a way that makes us proud. We see the value and potential of our work and want to help as many clients and communities as possible.

**Respectful** – we will be respectful of others in all that we do. We will treat others as we expect to be treated ourselves – we take care to understand our clients and our colleagues and we look out for each other.

**Effective** – we deliver on our promises to our clients, colleagues, communities and funders. We work hard to make the most of every opportunity and manage our resources to deliver best in class services that make a difference, delivering positive outcomes and best value for funders.

As part of our partnership with Groundwork Trusts across the UK, we are also 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 seven goals which align most closely with our current and future work plans and will support our UK colleagues to address others.

#### Our work contributes to united nations sustainable development goals

- **Goal 1 No poverty** – helping people into work and building the resilience of those who are most vulnerable
- **Goal 7 Affordable and clean energy** – improving energy efficiency and promoting renewables
- **Goal 8 Decent work and economic growth** – creating jobs and enterprise and helping young people into work

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

- **Goal 11 Sustainable cities and communities** – improving green spaces, promoting sustainable transport and improving air quality
- **Goal 12 Responsible consumption and production** – reducing waste and promoting positive environmental behaviours among communities and businesses
- **Goal 13 Climate action** – promoting practical action and strengthening the resilience of communities to cope with climate related events
- **Goal 15 Life on land** – protecting ecosystems and stopping biodiversity loss

### OUR COLLEAGUES AND VOLUNTEERS

Groundwork Northern Ireland is hugely grateful for the work carried out by its colleagues, corporate and community volunteers. Achievements during the year were due to their hard work and commitment. We are particularly grateful to our community and corporate volunteers who work tirelessly to maintain our community green spaces, meanwhile gardens and allotments.

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 2023/2024, and worked with almost 100 volunteers

### OUR IMPACT

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.

We aim to;

- work where there is most need and we can have most impact – prioritising our resources and building partnerships so that we can bring about lasting change
- listen to local voices and empower people – ensuring our work is shaped by those it is designed to benefit and strengthens community assets and infrastructure
- embed equity and inclusion in everything we do – addressing injustice and seeking out a diversity of viewpoints, both in the work we do and the people we employ
- learn from local practice to promote wider change – sharing the lessons from our work so that we can influence policy and contribute to system change
- be collaborative and innovative – forging strong partnerships and working with others to develop new ways of working and achieve greater impact
- be environmental exemplars – championing practical action to combat the climate and nature emergencies and measuring and reducing our own environmental impact

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

### OUR WORK



Our four community gardens, located in North, South, East, and West Belfast, continue to provide essential services to their local communities. We maintain an open-door policy for anyone interested in volunteering. Through social media, printed materials, and word of mouth, we have steadily attracted new participants and expanded our program through outreach and garden sessions. Some volunteers come through referrals from mental health charities, while many others join us through partnerships with various organisations.

Our gardens are situated in low-income areas, and while it has taken time to introduce the local community to the idea of attending the gardens, significant progress has been made. Many locals are now involved in growing, tasting, and learning about vegetables and healthy eating.

The gardens provide a vital resource, not only for well-being but also for social networking. For some of our service users, their weekly garden session is the only time they leave the house to socialize due to illness.

Volunteers gain comprehensive gardening experience, from sowing seeds and plant maintenance to harvesting and cooking produce. This holistic approach helps them understand the full cycle of plant care and the benefits of growing, enabling them to share this knowledge with new volunteers. The food produced in the gardens is shared among the volunteers, with any surplus donated to local food banks and communities, who are encouraged to visit and help themselves.

We collaborate with numerous community organisations to host events and activities in our gardens. For example, we partnered with Fighting Words NI at Connswater Garden to develop sessions that combine written and spoken word poetry with the well-being benefits of gardening. We have also worked among others, with the Rainbow Project and have held 'pop-up workshops' for CHOICE Housing Association residents.

We are building relationships with local businesses and offering corporate volunteering opportunities. In May for example volunteers from PWC joined us at Hyde Bank Garden for a day, helping to paint beds, dig circles around trees, and create new artwork.

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

### NORHTERN ALLOTMENTS AND COMMUNITY GARDENS



The aim of this programme is to enhance the health and well-being of the Public Health Agency's Northern locality population by making healthier choices more accessible and fostering sustainable communities through the creation, development, and maintenance of community gardens and allotments. This year, the Northern allotments project benefited from the support of our New to Nature trainee, whose enthusiasm and energy have significantly contributed to our efforts.

We have continued to expand our presence across the NHSCT geographical footprint by nurturing established relationships with groups such as the Scullery O'Tullagh and Harryville Men's Shed. Additionally, we have developed new partnerships with organisations like the Causeway Coast Down Syndrome Group and

Carrick Grammar School, and we are exploring potential collaborations with groups such as the Antrim Ladies Shed and the Veterans Support Group in Ballymena. This year, new community projects included working with Women's Aid in Ballymena to enhance garden facilities for mothers and their children, as well as at the Sovereign Centre in Rathfern, County Antrim. Volunteers are essential to the ongoing support of the projects across the NHSCT geographical footprint. In conjunction with Volunteer Now, we hosted a successful Volunteer 'Open Morning,' which resulted in four new volunteers joining us.

### NEW TO NATURE

Groundwork NI supported seven New to Nature trainees this year, placed in environmental charities including National Trust, RSPB, Belfast Hills, Wildlife trust and Groundwork NI. The programme funded by the Heritage Lottery Fund and the Queens Jubilee fund, has enabled young people from diverse backgrounds have a 12-month paid worked placement, gaining experience in the environmental sector. The two placements with Groundwork, joined as horticultural assistants and provided Groundwork with energy and enthusiasm, working in our gardens and in the local communities, supporting the delivery of projects.

### MEN'S SHEDS



# **GROUNDWORK NORTHERN IRELAND**

## **Report of the Trustees for the year ended 31 March 2024**

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

This year, we supported sheds in coping with the rising cost of living through a small grant programme funded by the PHA, enabling them to keep their doors open. It was wonderful to see sheds coming together again for steering group meetings and visits to other sheds, which provided much-needed inspiration and networking opportunities. Sheds also participated in events organised by Groundwork NI.

Men's health remains a top priority for us. This year, we organized sessions on diabetes, chronic pain, and dementia awareness. We also facilitated an information session on tackling loneliness.

To introduce sheds to the benefits of intergenerational work and training, we connected them with Linking Generations, who delivered sessions and linked sheds with local schools. This initiative has encouraged sheds that do not typically work with younger generations to make these connections and broaden their impact on the community.

### **BEACONS**

Our beacon programme provides a safe, environmentally friendly alternative to traditional bonfires, enabling communities the opportunity to celebrate culture in a more inclusive and positive atmosphere. We provide beacons throughout the year, creating a unifying symbol in celebrations of all types that bridge the community divide. This year we provided 15 Beacons in July and October in council areas including Mid & East Antrim and North Down & Ards

### **CORPORATE TEAM DAYS**

Support from Corporate volunteers has increased this year with support from Veolia, Deloitte, PwC, NBC and Kier. Volunteers have supported the upkeep of our community gardens, in addition to helping us support local charities with their outdoor spaces, such as collaborating with us at The Simon Community.

### **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.

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

### GRANT MANAGEMENT

Groundwork Northern Ireland manages grant funds for a range of funders including Landfill 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 £500k 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. 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.



The White Mountain grant programme concluded this year, as the landfill site closed. This programme which has run since 2016, providing 290 grants across five counties, has supported biodiversity, sport, landscape and community facilities.

The Aghrim grant programme continues to provide support to local communities within 10 miles of the landfill site and has provided 26 grants with a value of £240,118.10 over the last 12 months.

Groundwork NI also supports the UK wide Tesco Stronger Starts Blue token grant programme, the programme administered by Groundwork UK, provides grants to local schools and community groups. Groundwork NI provides local community enabler support, to local groups, helping them apply. The last year the programme awarded 154 awards with the value of £178,663 to Communities across Northern Ireland.

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

### 2024 ACCOUNTS

#### FINANCIAL REVIEW

The results for the year 2023/2024 are set out on page 24 and the trustees consider the results for the year to be satisfactory.

The awarding of grant funding dominates the statement of financial position. Specifically, there was a movement of £395,887 relating to grant payments awarded through the grant programmes, Aghrim and White Mountain, during the period. Said grant funds were banked in the previous year and paid during this financial period and it follows that the Charity's total incoming resources for the year were diminished by this amount. Overall the incoming resources were £787,542 (of which £722,725 is restricted income) and the net movement in funds for the year amounted to a decrease of £692,249.

Restricted funds, representing income received for projects but not yet expended decreased by £606,643 and a decrease of £85,606 was in respect of unrestricted funds, producing total fund balances carried forward of £999,968.

The restricted funds carried forward total £778,876. Unrestricted funds carried forward total £221,092 .

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	£250,816
Central Government	£37,872
Public Agencies	£166,280
Local Authorities	£113,069
Trusts and Foundations	£62,762
National Lottery	£36,425
Other	£55,504

#### Principal Unrestricted Funding Sources

Garfield Weston	£17,500
Private Sector	£7,542
Public Agencies	£9,883

#### 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

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

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. Whilst the current level of unrestricted reserves is below this level, the Trustees are working hard to ensure this level is reached and maintained in the future.

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.

### 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.

# **GROUNDWORK NORTHERN IRELAND**

## **Report of the Trustees for the year ended 31 March 2024**

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 £778,876 as of 31<sup>st</sup> March 2024 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.

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

#### DIRECTORS

Dr David Law  
Bob Van Geldere  
Jason McIntosh  
Caroline Villar  
Rachel McKinny  
Rosalyn Kennedy  
Rebecca Dillon  
Gavin Nelson  
Alex Tennant  
Kerry McKittrick  
Ailbhe Hickey  
Brian Smyth  
Aileen Monahan  
Nic Stirk (resigned 28 November 2023)  
Joanne McGinley (resigned 3 April 2023)  
JJ Magee (resigned 30 July 2023)

#### SECRETARY

Sarah Reece-Mills

#### REGISTERED OFFICE

63-75 Duncairn Gardens  
Belfast  
BT15 2GB

#### AUDITORS

Harbinson Mulholland  
Centrepont  
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 Sarah Reece-Mills  
Head of Operations Mark Johnston

# **GROUNDWORK NORTHERN IRELAND**

## **Report of the Trustees for the year ended 31 March 2024**

### **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 1<sup>st</sup> 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

# GROUNDWORK NORTHERN IRELAND

## Report of the Trustees for the year ended 31 March 2024

### 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:

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## Report of the Trustees for the year ended 31 March 2024

- identifying the major risks facing the Charity.
- assessing the likelihood and severity of the risks.
- reviewing the existing controls that the Charity had in place to mitigate the risks; and
- 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

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## Report of the Trustees for the year ended 31 March 2024

- 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 2024

### 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 31<sup>st</sup> March 2024. 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 2024

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



Sarah Reece-Mills  
Secretary

Date: 04/12/2024

# GROUNDWORK NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GROUNDWORK NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of Groundwork Northern Ireland (the 'charity') for the year ended 31 March 2024 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 2024 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 charity 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

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#### **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 charity 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 charity'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

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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

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#### 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

04/12/2024

.....

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 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	3	17,500	-	17,500	30,000	-	30,000
<b>Charitable activities</b>							
- Grants received for distribution	4	-	155,149	155,149	-	551,036	551,036
- Other charitable activities	4	39,775	540,223	579,998	9,883	769,916	779,799
Investments	5	-	27,353	27,353	-	17,137	17,137
Other income	6	7,542	-	7,542	8,740	-	8,740
<b>Total income</b>		<b>64,817</b>	<b>722,725</b>	<b>787,542</b>	<b>48,623</b>	<b>1,338,089</b>	<b>1,386,712</b>
<b>Expenditure on:</b>							
Charitable activities	7	139,168	1,340,623	1,479,791	82,483	1,675,463	1,757,946
<b>Net outgoing resources before transfers</b>		<b>(74,351)</b>	<b>(617,898)</b>	<b>(692,249)</b>	<b>(33,860)</b>	<b>(337,374)</b>	<b>(371,234)</b>
Gross transfers between funds		(11,255)	11,255	-	-	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(85,606)</b>	<b>(606,643)</b>	<b>(692,249)</b>	<b>(33,860)</b>	<b>(337,374)</b>	<b>(371,234)</b>
Fund balances at 1 April 2023		306,698	1,385,519	1,692,217	340,558	1,722,893	2,063,451
<b>Fund balances at 31 March 2024</b>		<b>221,092</b>	<b>778,876</b>	<b>999,968</b>	<b>306,698</b>	<b>1,385,519</b>	<b>1,692,217</b>

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 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		466,325		482,781
<b>Current assets</b>					
Stocks	14	4,735		4,735	
Debtors	15	99,822		132,832	
Cash at bank and in hand		493,987		1,179,004	
		<u>598,544</u>		<u>1,316,571</u>	
<b>Creditors: amounts falling due within one year</b>	17	(55,148)		(95,279)	
Net current assets			<u>543,396</u>		<u>1,221,292</u>
<b>Total assets less current liabilities</b>			<u>1,009,721</u>		<u>1,704,073</u>
<b>Creditors: amounts falling due after more than one year</b>	18		(9,753)		(11,856)
<b>Net assets</b>			<u><u>999,968</u></u>		<u><u>1,692,217</u></u>
<b>Income funds</b>					
Restricted funds			778,876		1,385,519
Unrestricted funds			221,092		306,698
			<u><u>999,968</u></u>		<u><u>1,692,217</u></u>

**GROUNDWORK NORTHERN IRELAND**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2024**

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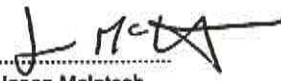
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

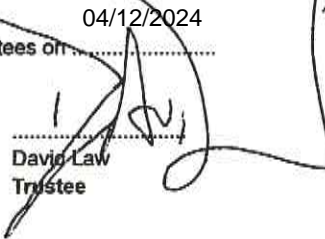
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 .....

  
.....  
Jason McIntosh  
Trustee

04/12/2024  
  
.....  
David Law  
Trustee

Company registration number NI025852

# GROUNDWORK NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	21		(710,690)		(510,295)
<b>Investing activities</b>					
Investment income received		27,353		17,137	
<b>Net cash generated from investing activities</b>			27,353		17,137
<b>Financing activities</b>					
Repayment of bank loans		(1,680)		(1,966)	
<b>Net cash used in financing activities</b>			(1,680)		(1,966)
<b>Net decrease in cash and cash equivalents</b>			(685,017)		(495,124)
Cash and cash equivalents at beginning of year			1,179,004		1,674,128
<b>Cash and cash equivalents at end of year</b>			<u>493,987</u>		<u>1,179,004</u>

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Groundwork Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 63-75 Duncairn Gardens, Belfast, BT15 2GB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 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.

#### 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 or grantors 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 charity.

#### 1.4 Income

Income is recognised when the charity 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 charity 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 charity 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 2024

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### 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 charity 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 at 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, 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 2024

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity 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 charity's balance sheet when the charity 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 charity'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 charity 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 charity'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 2024

### 3 Donations and legacies

Unrestricted funds	Unrestricted funds
2024	2023
£	£
Garfield Weston	30,000
<u>17,500</u>	<u>30,000</u>

### 4 Charitable activities

Charitable Income	Charitable Income
2024	2023
£	£
Community projects	767,802
Land projects	551,036
Other	11,997
<u>735,147</u>	<u>1,330,835</u>
Analysis by fund	
Unrestricted funds	9,883
Restricted funds	1,320,952
<u>735,147</u>	<u>1,330,835</u>

### 5 Investments

Unrestricted funds	Restricted funds	Total	Restricted funds
2024	2024	2024	2023
£	£	£	£
Bank interest receivable	27,353	27,353	17,137
<u>-</u>	<u>27,353</u>	<u>27,353</u>	<u>17,137</u>

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Room hire and other income	7,542	8,740

### 7 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£	£
<b>Direct costs</b>		
Community projects	209,104	486,636
Land projects	739,599	859,971
	<u>948,703</u>	<u>1,346,607</u>
<b>Share of support costs (see note 8)</b>		
Support	531,088	411,339
	<u>1,479,791</u>	<u>1,757,946</u>
<b>Analysis by fund</b>		
Unrestricted funds	139,168	82,483
Restricted funds	1,340,623	1,675,463
	<u>1,479,791</u>	<u>1,757,946</u>

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Staff costs	362,863	-	362,863	272,911	272,911
Depreciation	16,456	-	16,456	17,752	17,752
Membership Fees	9,667	-	9,667	6,449	6,449
Other direct costs	8,078	-	8,078	1,576	1,576
Accommodation	30,044	-	30,044	20,227	20,227
Administration	41,107	-	41,107	46,193	46,193
Communication & IT	15,248	-	15,248	15,869	15,869
Training and recruitment	7,283	-	7,283	2,936	2,936
Marketing	4,000	-	4,000	9,000	9,000
Professional fees	17,637	-	17,637	665	665
Miscellaneous	6,431	-	6,431	7,648	7,648
Finance charges	1,456	-	1,456	1,200	1,201
Audit fees	-	6,000	6,000	-	6,000
Consultancy	-	4,818	4,818	-	2,912
	<u>520,270</u>	<u>10,818</u>	<u>531,088</u>	<u>402,427</u>	<u>411,339</u>
Analysed between					
Charitable activities	<u>520,270</u>	<u>10,818</u>	<u>531,088</u>	<u>402,427</u>	<u>411,339</u>

Governance costs includes payments to the auditors of £6,000 (2023- £6,000) for audit fees.

### 9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,000	6,000
Depreciation of owned tangible fixed assets	<u>16,457</u>	<u>17,752</u>

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>14</u>	<u>15</u>

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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11 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	302,665	301,829
Social security costs	19,135	22,950
Other pension costs	11,388	10,846
	<u>333,188</u>	<u>335,625</u>

The key management personnel of the charity comprised the Chief Executive Officer and the Director of Corporate Services. The total employee benefits of the key management personnel of the charity were £81,559 (2023: £117,170).

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

	2024	2023
	Number	Number
£60,001 to £70,000	<u>-</u>	<u>1</u>

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**GROUNDWORK NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

13 Tangible fixed assets	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 April 2023	548,604	199,865	31,021	66,038	19,392	864,920
At 31 March 2024	548,604	199,865	31,021	66,038	19,392	864,920
<b>Depreciation and impairment</b>						
At 1 April 2023	91,870	185,251	29,543	65,779	9,696	382,139
Depreciation charged in the year	5,426	5,307	616	259	4,848	16,456
At 31 March 2024	97,296	190,558	30,159	66,038	14,544	398,595
<b>Carrying amount</b>						
At 31 March 2024	451,308	9,307	862	-	4,848	466,325
At 31 March 2023	456,734	14,614	1,478	259	9,696	482,781

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14	Stocks		2024	2023
			£	£
	Raw materials and consumables		4,735	4,735
			<u>4,735</u>	<u>4,735</u>
15	Debtors		2024	2023
			£	£
	Amounts falling due within one year:			
	Trade debtors		49,818	119,591
	Other debtors		41,594	5,114
	Prepayments and accrued income		8,410	8,127
			<u>99,822</u>	<u>132,832</u>
16	Loans and overdrafts		2024	2023
			£	£
	Bank loans		13,006	14,686
			<u>13,006</u>	<u>14,686</u>
	Payable within one year		3,253	2,830
	Payable after one year		9,753	11,856
			<u>13,006</u>	<u>14,686</u>
17	Creditors: amounts falling due within one year		2024	2023
		Notes	£	£
	Bank loans	16	3,253	2,830
	Other taxation and social security		17,135	10,394
	Trade creditors		17,330	32,696
	Other creditors		12,080	8,329
	Accruals and deferred income		5,350	41,030
			<u>55,148</u>	<u>95,279</u>
18	Creditors: amounts falling due after more than one year		2024	2023
		Notes	£	£
	Bank loans	16	9,753	11,856
			<u>9,753</u>	<u>11,856</u>

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Restricted Funds

	Balance at 2023 £	Income £	Expense £	Transfer £	Balance at 2024 £
<b>LAND</b>					
Alpha Programme	178,338	(91,272)	(48,227)	(663)	38,174
Alpha - Links Counselling Service	50,171	(171)	(50,000)	-	-
Alpha - NI Muslim Family Association	1,331	(1,331)	-	-	-
Alpha - CIYMS Cricket Club	-	-	-	-	-
Alpha - Include Youth	50,413	(5,615)	(44,799)	-	-
Alpha - L'Arche	203	(203)	-	-	-
Alpha - Holywood Rugby Football & Cricket Club	694	(694)	-	-	-
Alpha - McCrackwn Cultural Society	339	(339)	-	-	-
Alpha - Roddy McCorley Society	122	(122)	-	-	-
Alpha - Lisburn RFC	9,897	(897)	(9,000)	-	-
Alpha - St.Michael's GAC Magheralin	50,509	(509)	(50,000)	-	-
Alpha - Via Wings	479	-	-	-	479
Alpha - Ballybeen Improvement Regeneration	24,961	(561)	(24,400)	-	-
Alpha - Crewe United	694	(684)	(10)	-	-
Alpha - Ballymacash Sports Academy (PR)	569	-	-	-	569
Alpha - Patrick Sarsfield GAC (PR)	369	(369)	-	-	-
Alpha - Buglife	9,539	(539)	(9,000)	-	-
Alpha - Dromore RFC	25,489	(489)	(25,000)	-	-
Alpha - Glencare Community Group	319	(319)	-	-	-
Alpha - Hearth Historic Building Trust	525	(525)	-	-	-
Alpha - Hillsborough Presbyterian Church	5,890	(560)	(5,330)	-	-
Alpha - Lagan Valley Youth & Community Group	25,715	-	-	-	25,715
Alpha - RUC Athletic Association	5,714	(728)	(4,986)	-	-
Alpha - Ballymacash Sports Academy	50,000	-	(50,000)	-	-
Alpha - Holywood Cricket Club	51,000	-	(50,000)	-	1,000
Alpha - Colin Valley FC	25,305	-	(25,048)	-	257
Alpha - Provincial Grand Lodge Antrim	25,357	-	(25,048)	-	309
Alpha - Shankill Lurgan Community	25,409	-	(25,048)	-	361
Alpha - Springvale Training	24,761	(421)	(24,340)	-	-

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Restricted Funds

(Continued)

Alpha - East Belfast Mission	25,331		(25,048)	-	283
Alpha - O'Donovan Rossa GAC	-	24,946	(24,146)	-	800
Alpha - Patrick Sarsfield GAC (PR)	-	25,591	-	-	25,591
Alpha - RSPB	-	23,245	(22,445)	-	800
Alpha - St John's GAC	-	23,910	-	-	23,910
Alpha - St Paul's ABC	-	25,684	(24,873)	-	811
Aughrim Landfill Tax	128,857	(56,645)	(12,250)	-	59,962
Aughrim - Dromara Village FC	7,713	(7,944)	231	-	-
Aughrim - Lisburn Scouts	10,750		(10,750)	-	-
Aughrim - Na Magha CLG	10,750		-	-	10,750
Aughrim - Larne FC	10,750	(11,072)	322	-	-
Aughrim - Patrick Sarsfield	214		(214)	-	-
Aughrim - Derrygonnelly Harps GFC	10,750		(10,750)	-	-
Aughrim - Hillsborough Presbyterian Church	750		(750)	-	-
Aughrim - Bushfoot Golf Club	10,750		(10,750)	-	-
Aughrim - Gilford Racing Pigeon Society	10,750	(40)	(10,710)	-	-
Aughrim - Powered by Sport (Love Hockey)	10,320		(10,320)	-	-
Aughrim - Olderfleet Rowing Club	750		(750)	-	-
Aughrim - Irish Football Network	8,772		(8,772)	-	-
Aughrim - Slieve Gallion Community Pre-school	8,875		(8,875)	-	-
Aughrim - Aghaloo O'Neill's GAA Club	-	11,147	(397)	-	10,750
Aughrim - Clann Na Banna CLG	-	11,147	(11,147)	-	-
Aughrim - Crewe United	-	8,472	(302)	-	8,170
Aughrim - East Belfast Mission	-	11,147	(11,147)	-	-
Aughrim - Knowley GFC	-	11,147	(397)	-	10,750
Aughrim - Lisburn BMX Club	-	11,147	(11,147)	-	-
Aughrim - Lisburn Cricket Club	-	11,147	(11,147)	-	-
Aughrim - Newtownbutler First Fermanagh GFC	-	11,126	(376)	-	10,750
Aughrim - Portadown RFC	-	11,126	(376)	-	10,750
Aughrim - Dunloy GAC	-	8,790	(297)	-	8,493
Aughrim - Dungannon United Youth CIC	-	6,048	(204)	-	5,844
Aughrim - Banbridge RFC	-	9,920	(335)	-	9,585
Aughrim - Larne RFC	-	11,016	(372)	-	10,644
Aughrim - Ballynahinch RFC	-	11,126	(376)	-	10,750
Aughrim - Coa O'Dwyers GFC	-	11,124	(376)	-	10,748
Aughrim - Craigavon City FC	-	10,993	(372)	-	10,621
Aughrim - Shankill (Lurgan) Community Projects	-	11,126	(376)	-	10,750
Aughrim - Mossley Dam & 3 Mile Water Angling Association	-	10,993	(372)	-	10,621

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 19 Restricted Funds

(Continued)

Aughrim - Lenadoon Amateur Sports CIC	-	11,126	(376)	-	10,750
Aughrim - Portadown Football Club	-	11,126	(376)	-	10,750
Aughrim - CIYMS Cricket Club	-	9,457	(320)	-	9,137
Aughrim - Saintfield Sports Club	-	5,728	(194)	-	5,534
Aughrim - Belfast Hills Partnership	-	9,457	(320)	-	9,137
Aughrim - Dromara GAC	-	11,126	(376)	-	10,750
Aughrim - St Johns Parish Church, Upper Kilwarlin	-	11,126	(376)	-	10,750
Aughrim - Trillick Enterprise Leisure Ltd	-	9,412	(318)	-	9,094
ESB Windfarm	88,369	(60,132)	(28,899)	663	-
ESB Curryfree	(5,142)	12,202	(7,060)	-	-
ESS Carrickmore	-	19,290	(19,290)	-	-
ESS Crockagarran	-	16,620	(16,620)	-	-
ESB Crockdun	2,671	3,329	(6,000)	-	-
ESB Eglish	6,405	8,946	(15,351)	-	-
	<u>992,496</u>	<u>208,882</u>	<u>(796,478)</u>	<u>-</u>	<u>404,898</u>

### COMMUNITY

Meanwhile Gardens 7	2,242	(2,242)	-	-	-
Brothers of St Patrick	1,750	-	-	-	1,750
Duncaim Gardens	319,550	-	(3,850)	-	315,700
Tesco Community Fund	-	16,692	(16,692)	-	-
Inside Out	21,763	33,146	(47,329)	-	7,580
Start Here	7,187	29,615	(24,804)	-	11,998
Beacons	5,000	123,680	(127,680)	-	1,000
ARCS	-	-	(8,239)	8,239	-
New to Nature	(81)	55,092	(49,673)	-	5,338
Clanmill Housing Association	-	4,350	(4,350)	-	-
Embrace Your Space	13,744	-	(14,001)	257	-
Northern Allotments	970	41,831	(42,801)	-	-
Mens Sheds	9,716	70,723	(69,457)	-	10,982
Cultural Diversity	879	-	-	-	879
Meanwhile Gardens 2023/2024	-	56,138	(55,709)	-	429
Wild Isles Campaign	-	6,250	(8,333)	2,083	-
Dormant Accounts	-	36,425	(36,425)	-	-
Young Men Leaders of Tomorrow	-	12,522	(1)	-	12,521
Pop and Grow Workshops	-	11,500	(11,500)	-	-
Corporate Volunteering	-	6,639	(6,389)	-	250
Pathway to Employment	-	11,388	(11,497)	109	-

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted Funds			(Continued)		
Northern Allotments 2024/2025	-	-	(567)	567	-
Meanwhile Gardens 5	-	94	-	-	94
	<u>382,719</u>	<u>513,843</u>	<u>(539,297)</u>	<u>11,255</u>	<u>368,522</u>
<b>FIXED ASSETS</b>					
Ulster Garden Villages	10,304	-	(4,848)	-	5,456
	<u>10,304</u>	<u>-</u>	<u>(4,848)</u>	<u>-</u>	<u>5,456</u>
<b>Total Restricted Income</b>	<b><u>1,385,519</u></b>	<b><u>722,725</u></b>	<b><u>(1,340,623)</u></b>	<b><u>11,255</u></b>	<b><u>778,876</u></b>

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 2024

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	306,698	64,817	(139,168)	(11,255)	221,092
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
General funds	340,558	48,623	(82,483)	-	306,698

### 21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	141,319	325,006	466,325	152,927	329,854	482,781
Current assets/(liabilities)	89,526	453,870	543,396	165,626	1,055,665	1,221,292
Long term liabilities	(9,753)	-	(9,753)	(11,856)	-	(11,856)
	221,092	778,876	999,968	306,697	1,385,519	1,692,217

### 22 Related party transactions

#### Transactions with related parties

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

	Sale of services to related party	
	2024 £	2023 £
Other related parties	86,766	24,000
	86,766	24,000

# GROUNDWORK NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 22 Related party transactions

(Continued)

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)

23 Cash generated from operations	2024 £	2023 £
Deficit for the year	(692,249)	(371,234)
Adjustments for:		
Investment income recognised in statement of financial activities	(27,353)	(17,137)
Depreciation and impairment of tangible fixed assets	16,456	17,752
Movements in working capital:		
(Increase)/decrease in stocks	-	1,601
Decrease/(increase) in debtors	33,010	(10,340)
(Decrease) in creditors	(40,554)	(130,938)
<b>Cash absorbed by operations</b>	<b>(710,690)</b>	<b>(510,296)</b>