

**Charity registration number 1114205**

**Company registration number 05679933 (England and Wales)**

**GROUNDWORK NORTHAMPTONSHIRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# GROUNDWORK NORTHAMPTONSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Board of Trustees**

S D Bonham  
Cllr G L Mercer  
Cllr A M B Lee  
Cllr P Chauhan  
G Chapman

(Appointed 14 March 2023)

**Charity number**

1114205

**Company number**

05679933

**Registered office**

The Business Exchange  
Rockingham Road  
Kettering  
Northamptonshire  
United Kingdom  
NN16 8JX

**Auditor**

Azets Audit Services  
Thorpe House  
93 Headlands  
Kettering  
Northamptonshire  
United Kingdom  
NN15 6BL

# GROUNDWORK NORTHAMPTONSHIRE

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# **GROUNDWORK NORTHAMPTONSHIRE**

## **BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006, and 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 published in October 2019.

### **Chairman's statement**

The last financial year has seen Groundwork Northamptonshire grow from strength to strength as we continue to evolve and adapt to meet the ever growing needs of the local community we serve. We have continued to focus on controlled growth using the strong repeatable models we have developed over many years together with our new models such as Green Doctors and our Grow Cook Eat project.

It has been a strong year for investment and making changes to the way we operate. This will ensure that all our people have the right tools and techniques to work efficiently and have a clear understanding of our priorities for the present and the future.

We have been one of the first Groundwork Federations to upgrade its IT and this cloud based technology platform with One Drive access for all, Sharepoint and Cyber Essential accreditation will enable all our staff to work more effectively. Already the staff are seeing the benefits of this investment but it has also highlighted the need to bring some of our processes and procedures more up to date and to improve access to all our staff wherever they may be operating. This work will be ongoing but key areas for change are expected to be completed by the end of 2023.

We have invested time and money with the help of outside Consultants to produce a quality 3 year Strategic Plan which was a fantastic result of the staff and Trustees working together to produce something we all believe will make us far more professional in the future. Having a much clearer understanding of our priorities and the areas we need to focus on can only stand us in good stead for the next few years. We continue to look closely at our areas of growth and this requires us to invest in our people and ensure they have the right skills and confidence to deliver.

The pressure on the Senior Management team has been unprecedented in the last financial year and this needed to be addressed to ensure the time of our Executive Director and Operations Director was more outward facing for our supporters and providers. We have restructured and asked several members of our staff to step up and take on more responsibility. This will require further training, guidance and support but changing the way we operate will enable us to be better equipped to service the diverse and ever changing needs we will undoubtedly face in the future.

The economic Winds of Change are all about for everyone to see. The fuel crisis and the impact of high inflation has meant we have had to look very closely about how we retain our staff. We have made two cost of living payments to our staff to support them through this challenging time and have ensured for the coming financial year that we have budgeted the right amount of money to reward those that have taken on increased responsibilities and those staff that are performing well for the organisation. Investment and a focus on retention has resulted in a stable and happy staff base who are excited about the future. Their enthusiasm is amazing and a joy to see when they all get together - one team focussed on achieving great results which makes everyone proud.

We have had so many successful projects with the expansion into Green Doctors, new sites in the West of the County including the Race Course Project in Northampton, through partnership re-establishing volunteering at the Walled Garden at Delapre Abbey and last but not least our Grow, Cook, Eat project. The Green Patch has seen further significant investment including a brand new workshop, shop, sensory garden and a new volunteer co-ordinator. Twywell Hills and Dales continues to bring joy to thousands of visitors each year and the Made With Many projects have achieved so much over the last twelve months.



# **GROUNDWORK NORTHAMPTONSHIRE**

## **BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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Our 2022/23 Financial Year results continue to show a strong picture due to a lot of hard work and dedication of the entire team. We are confident we have the right controls in place and decision making around the utilisation of our funding remains strong. As we have expanded our offering across the County the need for transport to move our staff, volunteers and tools was evermore apparent and the Board approved the purchase of a vehicle which is already proving to be a valuable investment and will be amortised over the next three years. Also the investment in the Workshop at the Green Patch will be amortised over the next seven years and we are confident our cash flow will sustain both of these large capital purchases.

Our reserves continue to grow which is essential if we are going to support more projects in the future and gives us real confidence that we could call upon these should the need arise to support new areas of delivery. We will continue to grow our reserves in line with our Strategic Plan and a revised target will be set in the Summer of 2023 for approval at the Autumn Board.

The two new Unitary Authorities continues to grapple with their structural changes, economic headwinds and financial constraints. We are keeping a very close eye on the impact of any potential changes in their funding in the future but are confident our stock remains high with them and they will do all they can to support us. We are resilient to change and will adapt our models if future funding does switch in any way.

We will continue to look at new ways of funding and have set an ambitious plan to grow our income streams through fundraising, successful grants and more Corporate support.

Our new Senior Management Team are all involved and are confident that their offering will help us increase our geographical spread to those that most need our help and support.

This year's theme of investment in Groundwork Northamptonshire has been supported by additional investment in our Public Relations and Communication following further recovery grant funding. Creating an Independent web page and improving our social media is key for the future. We are focused on raising our profile with Corporates to secure investment in the future, help support fundraising for the Green Patch and raising our profile in Northampton.

So much has been achieved. Our Board remains strong and we are lucky to have some highly talented Trustees who are determined and focussed in supporting our local needs and find new ways of funding for us. We have found new Trustees this last year and remain optimistic that we can find a few new Community led Trustees over the coming financial year. The Federation remains independent but we remain committed to working with Groundwork UK and other Groundwork Federations to support a central England approach. This more co-ordinated approach is helping us to bid and obtain funding in a more cohesive way.

Finally it would be remiss of me not to thank all our Volunteers who are at the heart of Groundwork Northamptonshire and everything they do for us. Many work tirelessly and they share in the success we are all achieving. It is hoped with our new Volunteer Co-ordinator we will see many new faces in the coming months. Thank you also to our Service Users, Funders and Partners - without all your support many of the things we achieve would simply not be possible. Our reputation on delivery continues to go from strength to strength and this is down to a lot of dedication, skill and hard work from everyone. Finally my thanks go to the Trustees, Senior Management Team, and all the staff who have worked tirelessly to ensure our organisation continues to move forward confidently, often in difficult circumstances.

We will work tirelessly in the future to find new and innovative ways to support the local people and the community we serve. We should be rightly proud of all we have achieved but will not rest on our laurels in the quest to support more people and expand our reach to all those that need our help. The economic environment we all now find ourselves in will mean life will become more difficult but the helping hand of Groundwork Northamptonshire will be there to catch those that need our support.

Stuart Bonham

Chair Groundwork Northamptonshire

# **GROUNDWORK NORTHAMPTONSHIRE**

## **BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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### **Objectives and activities**

Groundwork Northamptonshire's charitable objectives are set down in its Memorandum of Association and as amended from time to time at annual general meetings or by elective special resolutions. They commit the Trust to the following activities and actions:

- to promote the conservation, protection and improvement of the physical and natural environment in Corby Borough, East Northamptonshire District and Kettering Borough and the rest of the county of Northamptonshire (the beneficial area).
- provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving conditions of life for those living in or utilising the beneficial area.
- to advance public education in environmental matters and other ways of better conserving, protecting and improving the same wheresoever.
- to promote the efficiency and effectiveness of charities and the effective use of charitable resources for the benefit of the public within the beneficial area.
- promote, for the public benefit, urban and rural regeneration in areas of social and economic deprivation in Corby Borough; East Northamptonshire District; Kettering Borough and the rest of the county of Northamptonshire (area of benefit) by:
  - the relief of poverty
  - the advancement of education, training or re-training, particularly amongst unemployed people and providing unemployed people with work experience
  - the maintenance, improvement or provision of public amenities
  - the provision of assistance in the provision of recreational facilities for the public at large and/or those who, by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities
  - the protection or conservation of the environment
  - the promotion of public safety and prevention of crime
  - such other means as may, from time to time, be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

The Trust continues to work with, and for, local people, and all sectors to create better places to live and work. It frequently relies on and encourages partnership work and appropriate collaboration to secure robust delivery and strong and sustainable impact. The Trust continues to improve the quality of life for people and the places where they live, having a focus on the most disadvantaged areas and communities in greatest need.

### **Aims and missions**

Through the delivery of projects and partnership work the Trust continues to deliver practical community development plans.

Based around the priorities of local communities, projects fall under three main streams, although increasingly interlinking. These streams embrace Youth Work, the Environment and the Community.

Working in line with public policy, national trends and local priorities, the Trust offers a wide range of opportunities to people wanting to improve their current circumstances. Combining excellent management skills, fundraising capabilities and specific expertise and knowledge, the projects the Trust offers are unique to the county and in some areas are nationally acclaimed for excellence and creative delivery.

### **Public benefit**

As a principle the trustees refer to the Charity Commission's general guidance on Public Benefit when reviewing the Trust's objectives and planning future activities. In particular the trustees consider how planned activities will contribute to its charitable objectives.

# GROUNDWORK NORTHAMPTONSHIRE

## BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### **Charitable activities, achievements and performance**

This year has seen the hard work and planning over the last five years, come together to realize the strengthening and consolidation we had hoped for.

Several key projects have been delivered, from our newly written three year strategic plan to our PR and Communications implementation work, building our database and reach across the county to share what we do. We have been able to invest in our team, purchase a vehicle, offer increased benefits and salary uplifts to support through the cost of living crisis and introduce a refreshed management structure to support growth and team development.

Given that 2022 was the year of the Queens Platinum Jubilee, we really embraced the community engagement opportunities in connection to this year of celebration, working hard to support the Queens Canopy Initiative which saw significant tree planting, the pinnacle of which was a Heritage Fruit Tree Orchard at Twywell Hills and Dales and we were thrilled to receive a Tree from the 'Tree of Trees' at Buckingham Palace. One of only four trees from the Queen that came into the county, it has now been safely planted at The Green Patch and stands as a mark of the amazing connection we have with the county and green spaces.

Further to that we ran the 'Tree of Hope' project, again funded through the Jubilee initiatives, this time with NCF and the Lets Celebrate Fund. The team worked with local artists to design, build and install a wicker tree structure which was then decorated with messages of hope and support for a better tomorrow – a truly inspirational project that brought the whole community together.

As well as work in the North of the County getting stronger we also cemented some great new links and connections in Northampton, working to regenerate the Garden in the Park at the Racecourse site and establishing regular sessions with the team at Delapre Abbey. Our services have been received really well in Northampton and we look forward to building on and developing those connections as we move forward.

Developing our Corporate offer has been brought more into focus in this year, SEGRO, Firethorne Trust, Weetabix, National Accident Helpline and Barclaycard to name a few. Enabling local business to connect their workforce to community action on their doorstep, build links and investment and support the wellbeing of their teams; this has been a win for everyone, we will be continuing to strengthen those links in the years ahead.

In our role as VCSE (Voluntary, Community & Social Enterprise) Infrastructure, running Kettering and Corby Voluntary Network we have been increasingly involved in the development of the Integrated Care System (ICS), supporting the positioning of the VCSE at the heart of the conversations and developments. We have seen a system created to engage all agencies involved in local communities and with a connection to Health & Wellbeing, establishing the Community Wellbeing Forums (CWF) and the Local Area Partnerships (LAP's) – Groundwork are currently chairing the Corby Wellbeing Forum alongside three other VCSE representatives for the north of the county. This work will develop over the coming years, as a charity in the county we have an important role to play to ensure that going forward the sector is valued, invested in and supported to play an equal part in supporting communities.

Our services truly span the age ranges as this year we saw our under 5's work really take off, initiatives included Wellies in the Woods, Community Tots Group and Baby Rangers – where we supported families with under 5's to get outdoors more, embrace local and home grown food and connect with their community to provide support, bring on early skills and deliver early help when needed.

Our work with schools and young people has been busier than ever, with more young people now realizing the impact of covid, struggling with a disconnect from school and wider community and looking for a supportive, creative and developmental space to get back to where they want to be. We continue to champion the voice of both Young People and Volunteers on our projects and will be able to make huge steps forward in this area following our successful Lottery bid in late 2022. Come Together @ The Green Patch will see three years of investment in Youth Engagement and Volunteer Development, securing representation on our Board of Trustees and reaching out to many more who could be a central part of the work we do.

# GROUNDWORK NORTHAMPTONSHIRE

## BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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Our work hosting Made with Many has continued with the Creative People and Places Programme going from strength to strength, delivering the Pole Fair for Corby in early 2022 was a huge achievement, with Wellingborough Stories and Youth Forums creating a real buzz in Wellingborough. As KHL Big Local approach their final year of funded activity our work with the community partnership has focused on careful financial planning, looking at impact and monitoring and considering the road ahead.

The Green Patch is a huge asset for our Trust and this year we were able to realize some further ambitions for the site with the installation of a community creative workshop funded through the JKLM Foundation supported by the Community Foundation. Recognizing the diverse range of experiences, skills and networks The Green Patch can deliver for communities, we have also invested time into considering the enterprise opportunities for the site to secure an element of earned income which will be re-invested to build for the future.

As we move forward into 2023-24, a year which feels really transformative in terms of partnerships, services for communities and true collaboration, it's hugely important that we recognize the many and varied aspects that make Groundwork Northamptonshire what we are. The time and commitment of our Chairman and wider Trustees is invaluable, the Board were an active part of developing our new strategic plan and have the best interests of the Trust in all their decisions. Groundwork UK and the wider federation for their knowledge, guidance and insight into streams of work, new partnerships and internal matters. We must say a huge thank you to our Staff Team for their unfaltering commitment, energy and connection with everything we do and most importantly to our communities. Our Volunteers continue to be a real guiding light in what we do, listening to their needs, understanding their wider concerns and being a community hub for all their ideas and curiosity – they drive us onto another strong and significant year of activity.

### Financial review

The Trust recorded a surplus of £27,755 for the year, following a previous surplus of £14,118. This includes the capitalisation of the Community Creative Workshop which we have installed at Green Patch.

Our fundraising drive and quality remains a priority as we look ahead to a year of significant change with contracts and commitments to grants changing.

### Reserves Policy

Year-end unrestricted funds totalled £198,903 of which £36,936 supported fixed assets, leaving free reserves of £161,967 (2022: £166,348).

The Trust is aiming to secure and maintain six months of running costs as a reserve.

The board will be reviewing our reserves policy over the coming months to ensure it is fit for purpose and provides the reassurance we need to continue into the years ahead.

### Risk management

All the Trust's activities are risk assessed, within the framework of board approved policies, to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The SMT continually reviews the financial and operational risks to which the Trust is exposed in the delivery of its projects and satisfies itself appropriate measures are in place to minimise and mitigate those risks.

Project activities are risk assessed at outset and at regular intervals to ensure any changing circumstances are recognised and reflected in the assessments.

Unusual activities are referred to insurers for advice and confirmation of cover and if this is not forthcoming then the activity is not pursued.

The Trust is insured for public, employer, trustee and professional liability as well as normal business activities. Financially, legally and in respect of strategic and charitable object fit, an assessment of all projects is undertaken before they are commenced and compared with bid documentation.

Projects are monitored on a monthly basis throughout their duration to ensure control of income and expenditure and identify the need for repeat funding with continuing activities.



# GROUNDWORK NORTHAMPTONSHIRE

## BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### Future developments

Through our work last year and specifically towards the end of the 2022-2023 financial year we were able to spend time putting together a 3 year Strategic Plan for the organisation. Designed through co-production with the team and board of trustees we spent time thinking through our priorities for the next 3 years, giving structure to our partnerships, fundraising and staff structure, focussing on the communities we work with and thinking through how our services will need to adapt over coming years to ensure we continue to meet need and be led by those who need us most. This was time really well spent and this work will form a great deal of where we are heading over the coming 12 months and onwards.

We were able to agree on shared priorities which include;

- Communities in the lead
- Supporting our Planet to manage changes ahead and continue to thrive, focusing on a continued reduction in our carbon contribution
- Prioritising Children and Young People
- Prioritising Wellbeing and Positive Mental Health
- Caring and rewarding our staff team
- Building longer term funding
- Embedding stronger evaluation practices into our work

As with previous years we know that there are challenges ahead and that those we support continue to feel the impact of the Cost of Living Crisis, the aftermath of covid and the uncertain political landscape, there is certainly less funding available in public sector for wider needs and we see pressures on our core services continue to increase.

We are at the heart of the VCSE and the Integrated Care Systems work, pulling together many streams of professionals and area based priorities to deliver better outcomes in neighbourhoods and drive better wellbeing outcomes for all ages – this will only continue as this work develops.

We are looking forward to working in an increasingly collaborative and connected way as we work through the coming years, it is really exciting to be working alongside statutory partners to develop our work and future projects with the communities we serve at the heart of what we do.

### Structure, governance and management

Groundwork is a Federation of Trusts in England, Wales and Northern Ireland.

Groundwork Northamptonshire is a regulated charity and a company limited by guarantee. It has its own Board of Trustees, who are also directors, and is independent of all other trusts within the Federation. It, therefore, decides its own priorities governed by a Memorandum and Articles of Association which was last updated on 28 September 2021.

The Trust operates within the public, private and voluntary sectors of Northamptonshire.

### Recruitment and appointment of trustees

The Memorandum and Articles specify a minimum of six and a maximum of eighteen trustees, to include no more than six nominated trustees and no more than twelve co-opted trustees (subject to variation in the event that the Trust is or intends to be in receipt of funding through the Landfill Tax Credit Scheme).

Each founder member institution (or any successor institution) may nominate one or more trustees as follows:

|                                        |   |
|----------------------------------------|---|
| The Federation of Groundwork Trusts    | 2 |
| Northamptonshire County Council        | 1 |
| Kettering Borough Council              | 1 |
| Corby Borough Council                  | 1 |
| East Northamptonshire District Council | 1 |

Nominated trustees may hold office for a fixed or indeterminate period not exceeding three years, but so that the nominated trustee shall be eligible for renomination.

# GROUNDWORK NORTHAMPTONSHIRE

## BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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The Board has the power of appointing and removing any co-opted trustee and shall seek so far as possible a balanced and representative co-option reflecting the main interest groups in Corby Borough, Kettering Borough, East Northamptonshire District and the rest of the County of Northamptonshire and giving representation where appropriate to individuals with special interests in the objects of the Trust.

A co-opted trustee will serve until the end of the first annual general meeting after his or her appointment and will only remain in office thereafter if at least half of the members entitled to attend pass a resolution approving their appointment.

No trustee may serve for more than three years unless re-nominated by his or her appointing institution or re-co-opted by the Board.

The Trust operates an induction policy for all new trustees, supported by an established integration process, which seeks to inform them of their legal obligations and responsibilities and their need to act independently and in the best interests of the Trust. It also makes them aware of the activities of the Trust and in particular those aspects of Trust work for which they have been appointed.

The Board appointed Stuart Bonham as Chair at the AGM in December 2019.

In order to support the governance and management of the Trust the Board agreed to the creation of 2 sub-groups (Finance & Business Development) and to ensure a Trustee attended the consortium of Made with Many to satisfy Groundworks role as Accountable Body.

The Board of Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S D Bonham

Cllr G L Mercer

Cllr A M B Lee

Cllr P Chauhan

Cllr K Lawal

G Chapman

(Resigned 29 June 2023)

(Appointed 14 March 2023)

None of the Board of Trustees has any beneficial interest in the company. All of the Board of Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### Organisational structure

Internally the Trust conducts its affairs within a framework of Board approved policies, with operational activities delegated to the Executive Director and the Senior Management Team (SMT) working within this framework and seeking Board direction on issues of policy interpretation and in line with the Performance Sub group. The establishment of a further finance sub group and business development sub group mean that Board members are meeting more regularly and we are benefitting from the right skills in the right places.

The Board meets quarterly with senior management team members in attendance when required. The Executive Director maintains a frequent dialogue with board members and this enables the Board to remain apprised of current issues. Board members are also very active in our relationship with Groundwork UK and fundraising activity.

The trustees consider that they and the senior management team comprise the key management personnel of the Trust.

The senior management team at 31 March 2023 comprises executive director Kate Williams, operations director Kimberley Lawson and Made with Many programme director Helen Willmott supported by Georgia Vickers, Finance Manager.

# GROUNDWORK NORTHAMPTONSHIRE

## BOARD OF TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

No remuneration is paid to the Trustees who can reclaim approved expenditure incurred on behalf of Trust business. The pay of any key management personnel is reviewed annually and any increase is awarded based on various factors, including an assessment of affordability.

The Trust has always recognised the contribution all members of staff make to its activities and aims. Their dedication and professionalism has ensured the Trust's standing within the communities it serves and their continuing commitment is reflected in many ways both within and outside the Trust.

Team meetings are held during the year with an open agenda and have proved an effective way of ensuring an openness of communication and a platform for involvement in all aspects of the Trust's activities. As the Trust has grown, so have the importance of individual programme area team meetings. These meetings are held to enable all staff members to participate, providing opportunity for more focused and involved discussion, also providing opportunity to highlight issues to SMT and full team meetings as well as providing opportunity for members of SMT to talk directly to specific programme issues. SMT meetings are scheduled every month.

The Trust has available to it, monthly management accounts showing the current financial status and detail of both unrestricted funds and individual project funding. This combined with the use of the project management system gives the Trust an accurate and up to date financial view of all its activities enabling financial guidance to be exercised.

Quarterly, the Board receives a summary of the Trust's financial and non-financial performance and status together with any specific information felt appropriate.

### **Auditor**

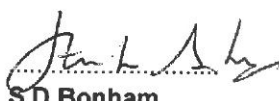
The auditors, Azets Audit Services, will be proposed for re-appointment at the forthcoming Annual General Meeting.

### **Disclosure of information to auditor**

Each of the Board of Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Board of Trustees' report was approved by the Trustees.



**S D Bonham**

Trustee

Dated: 26/9/23

# **GROUNDWORK NORTHAMPTONSHIRE**

## **STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023**

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The Board of Trustees, who are also the directors of Groundwork Northamptonshire for the purpose of company law, are responsible for preparing the Board Of Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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



# GROUNDWORK NORTHAMPTONSHIRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF GROUNDWORK NORTHAMPTONSHIRE

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#### Opinion

We have audited the financial statements of Groundwork Northamptonshire (the 'Trust') 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, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### 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 Board of 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 Board of Trustees' report has been prepared in accordance with applicable legal requirements.

# **GROUNDWORK NORTHAMPTONSHIRE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF GROUNDWORK NORTHAMPTONSHIRE**

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

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Board of Trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Board of Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Board of Trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of Board of Trustees**

As explained more fully in the statement of Board of Trustees' responsibilities, the Board of Trustees, who are also the directors of the Trust 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 Board of 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 Board of Trustees are responsible for assessing the Trust'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 Board of 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 NORTHAMPTONSHIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF GROUNDWORK NORTHAMPTONSHIRE

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

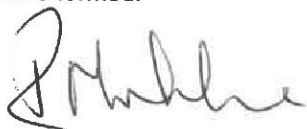
In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

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



**Richard Monkhouse (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

26/9/23.

**Chartered Accountants**  
**Statutory Auditor**

Thorpe House  
93 Headlands  
Kettering  
Northamptonshire  
United Kingdom  
NN15 6BL

# GROUNDWORK NORTHAMPTONSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

|                                                           | Notes | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>                                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                    | 4     | 14,591                             | -                                | 14,591             | 10,653                             | -                                | 10,653             |
| Charitable activities                                     | 3     | 114,817                            | 1,285,317                        | 1,400,134          | 118,966                            | 1,257,353                        | 1,376,319          |
| Investments                                               | 5     | 976                                | -                                | 976                | 33                                 | -                                | 33                 |
| <b>Total income</b>                                       |       | <b>130,384</b>                     | <b>1,285,317</b>                 | <b>1,415,701</b>   | <b>129,652</b>                     | <b>1,257,353</b>                 | <b>1,387,005</b>   |
| <b>Expenditure on:</b>                                    |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                                     | 6     | 90,108                             | 1,297,838                        | 1,387,946          | 105,297                            | 1,267,590                        | 1,372,887          |
| <b>Net incoming/(outgoing) resources before transfers</b> |       | <b>40,276</b>                      | <b>(12,521)</b>                  | <b>27,755</b>      | <b>24,355</b>                      | <b>(10,237)</b>                  | <b>14,118</b>      |
| Gross transfers between funds                             |       | (12,521)                           | 12,521                           | -                  | (10,237)                           | 10,237                           | -                  |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <b>27,755</b>                      | <b>-</b>                         | <b>27,755</b>      | <b>14,118</b>                      | <b>-</b>                         | <b>14,118</b>      |
| Fund balances at 1 April 2022                             |       | 171,148                            | -                                | 171,148            | 157,030                            | -                                | 157,030            |
| <b>Fund balances at 31 March 2023</b>                     |       | <b>198,903</b>                     | <b>-</b>                         | <b>198,903</b>     | <b>171,148</b>                     | <b>-</b>                         | <b>171,148</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 NORTHAMPTONSHIRE

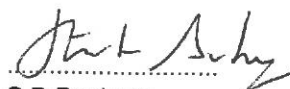
## BALANCE SHEET

AS AT 31 MARCH 2023

|                                                       | Notes | 2023<br>£ | £       | 2022<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 13    |           | 36,936  |           | 4,800   |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 14    | 107,760   |         | 131,849   |         |
| Cash at bank and in hand                              |       | 459,994   |         | 414,608   |         |
|                                                       |       | 567,754   |         | 546,457   |         |
| <b>Creditors: amounts falling due within one year</b> | 15    | (405,787) |         | (380,109) |         |
| Net current assets                                    |       |           | 161,967 |           | 166,348 |
| <b>Total assets less current liabilities</b>          |       |           | 198,903 |           | 171,148 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Unrestricted funds                                    |       |           | 198,903 |           | 171,148 |
|                                                       |       |           | 198,903 |           | 171,148 |

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 Board Of Trustees on 26/9/23



S D Bonham  
Trustee

Company registration number 05679933

# GROUNDWORK NORTHAMPTONSHIRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

|                                                               | Notes | 2023<br>£ | £        | 2022<br>£ | £         |
|---------------------------------------------------------------|-------|-----------|----------|-----------|-----------|
| <b>Cash flows from operating activities</b>                   |       |           |          |           |           |
| Cash generated from/(absorbed by) operations                  | 20    |           | 81,046   | (106,059) |           |
| <b>Investing activities</b>                                   |       |           |          |           |           |
| Purchase of tangible fixed assets                             |       | (36,636)  |          | -         |           |
| Investment income received                                    |       | 976       |          | 33        |           |
| <b>Net cash (used in)/generated from investing activities</b> |       |           | (35,660) |           | 33        |
| <b>Financing activities</b>                                   |       |           |          |           |           |
| Repayment of bank loans                                       |       | -         |          | (50,000)  |           |
| <b>Net cash used in financing activities</b>                  |       |           | -        |           | (50,000)  |
| <b>Net increase/(decrease) in cash and cash equivalents</b>   |       |           | 45,386   |           | (156,026) |
| Cash and cash equivalents at beginning of year                |       |           | 414,608  |           | 570,634   |
| <b>Cash and cash equivalents at end of year</b>               |       |           | 459,994  |           | 414,608   |

# GROUNDWORK NORTHAMPTONSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Groundwork Northamptonshire is a private company limited by guarantee incorporated in England and Wales. The registered office is The Business Exchange, Rockingham Road, Kettering, Northamptonshire, NN16 8JX, United Kingdom.

#### 1.1 Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £. The company's accounts present information about it as an individual undertaking.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Board of Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Board of 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 Board of 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.

#### 1.4 Incoming resources

Income is recognised when the Trust 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.

Income from donations and legacies comprises grants of a general nature, provided by national and local government, charitable foundations and other organisations, which are not conditional on delivering certain levels of a service. The income is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

Income from charitable activities includes income received both from the supply of services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular services.

Where grants are considered to be performance-related, income is recognised to the extent that the activities outlined in the funding agreement have been performed by the period end. Where income has been received but the related activities have not been completed by the period end, a balance of income proportional to the outstanding activities to be performed is carried forward to the next period as deferred income.

Where donors specify grants are to be used in a future accounting period, the income is deferred until that period.



# GROUNDWORK NORTHAMPTONSHIRE

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

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, and it is probable a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

All costs are allocated between the activity categories on the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of estimated usage.

With the exception of governance costs, all expenditure incurred is classified as direct costs on the basis that, in the opinion of the trustees, it results directly from undertaking the charity's activities. That part of expenditure which relates to support costs, including general management, administration and similar costs, is not considered material.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured initially on the balance sheet at their historical cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives. As summarised below, assets held at the Green Patch are being written off over their estimated useful life of seven years. Residual fixtures and fittings were not depreciated in the year and remain valued at £2,400.

|                       |         |
|-----------------------|---------|
| The Green Patch       | 7 years |
| Fixtures and fittings | None    |
| Equipment             | None    |
| Motor vehicles        | 4 years |

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 net income/(expenditure) for the year.

#### 1.7 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.

##### **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.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

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.

##### **Derecognition of financial liabilities**

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



# GROUNDWORK NORTHAMPTONSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.8 Employee benefits

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

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.10 Donated services and facilities

Donated services and facilities are included at the value to the charity where this can be measured reliably.

As explained in the notes to the financial statements the charity rents land from Kettering Borough Council for a nominal charge of £1 per annum. In the successful delivery of its activities the charity also benefits from significant levels of help with bigger projects from the workforces of local employers, as well as regular support from volunteers within local communities.

In the opinion of the trustees it is impractical for the value to the charity of these services and facilities to be measured reliably and no income or equivalent expenditure has been recognised in the statement of financial activities.

Similarly, the value of services provided by volunteers has not been included in the financial statements.

#### 1.11 Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Board of 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 NORTHAMPTONSHIRE

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

### 3 Charitable activities

|                                  | Communities | Worklessness/<br>Education | Youth     | Total     | Communities | Worklessness/<br>Education | Youth     | Total     |
|----------------------------------|-------------|----------------------------|-----------|-----------|-------------|----------------------------|-----------|-----------|
|                                  | 2023<br>£   | 2023<br>£                  | 2023<br>£ | 2023<br>£ | 2022<br>£   | 2022<br>£                  | 2022<br>£ | 2022<br>£ |
| Services provided under contract | 1,133,307   | 67,624                     | 199,203   | 1,400,134 | 1,100,975   | 23,242                     | 252,102   | 1,376,319 |
| Analysis by fund                 |             |                            |           |           |             |                            |           |           |
| Unrestricted funds               | 78,437      | 36,380                     | -         | 114,817   | 95,724      | 23,242                     | -         | 118,966   |
| Restricted funds                 | 1,054,870   | 31,244                     | 199,203   | 1,285,317 | 1,005,251   | -                          | 252,102   | 1,257,353 |
|                                  | 1,133,307   | 67,624                     | 199,203   | 1,400,134 | 1,100,975   | 23,242                     | 252,102   | 1,376,319 |

# GROUNDWORK NORTHAMPTONSHIRE

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

### 4 Donations and legacies

|                        | Unrestricted funds | Unrestricted funds |
|------------------------|--------------------|--------------------|
|                        | 2023               | 2022               |
|                        | £                  | £                  |
| Donations and legacies | 14,591             | 10,653             |

Unrestricted fund donations and legacies include coronavirus job retention scheme grants of £0 (2022: £516).

### 5 Investments

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2023               | 2022               |
|                     | £                  | £                  |
| Interest receivable | 976                | 33                 |

### 6 Charitable activities

|                             | Charitable Expenditure 2023 | Charitable Expenditure 2022 |
|-----------------------------|-----------------------------|-----------------------------|
|                             | £                           | £                           |
| Staff costs                 | 603,792                     | 614,526                     |
| Depreciation and impairment | 4,500                       | 2,400                       |
| Communities                 | 678,784                     | 591,245                     |
| Worklessness/Education      | 30,091                      | 13,904                      |
| Youth                       | 70,779                      | 150,812                     |
|                             | 1,387,946                   | 1,372,887                   |
| <b>Analysis by fund</b>     |                             |                             |
| Unrestricted funds          | 90,108                      | 105,297                     |
| Restricted funds            | 1,297,838                   | 1,267,590                   |
|                             | 1,387,946                   | 1,372,887                   |

Activity costs include allocated governance costs totalling £16,059 (2022: £17,018) as follows:

- Communities £13,981 (2022: £13,310).
- Worklessness/Education £620 (2022: £313).
- Youth £1,458 (2022: 3,395)

# GROUNDWORK NORTHAMPTONSHIRE

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

### 7 Governance costs

|                             | 2022<br>£     | 2021<br>£     |
|-----------------------------|---------------|---------------|
| Legal and professional fees | -             | 1,440         |
| Auditors remuneration       | 7,800         | 7,800         |
| Other professional services | 8,259         | 7,778         |
|                             | <u>16,059</u> | <u>17,018</u> |

Governance costs totalling £16,059 (2022: £17,018) are included in expenditure on charitable activities and are apportioned pro rata to the total costs incurred in delivering each activity. Governance costs are met from unrestricted funds with the exception of auditor's remuneration where an appropriate proportion is allocated to specific projects.

Governance costs include payments of £7,800 (2022: £7,800) to the auditors comprising £6,500 (2022 - £6,500) for audit fees and £1,300 (2022: £1,300) of unrecoverable VAT.

### 8 Net movement in funds

|                                                            | 2023<br>£ | 2022<br>£ |
|------------------------------------------------------------|-----------|-----------|
| Net movement in funds is stated after charging/(crediting) |           |           |
| Depreciation of owned tangible fixed assets                | 4,500     | 2,400     |

### 9 Board Of Trustees

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

During the year, 1 trustee was reimbursed £890 (2022: £nil) for motor expenses incurred on behalf of the charity.

### 10 Employees

The average monthly number of employees during the year was:

|                         | 2023<br>Number    | 2022<br>Number    |
|-------------------------|-------------------|-------------------|
|                         | 22                | 29                |
|                         | <u>22</u>         | <u>29</u>         |
| <b>Employment costs</b> | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
| Wages and salaries      | 562,690           | 569,213           |
| Social security costs   | 30,955            | 36,104            |
| Other pension costs     | 10,147            | 9,209             |
|                         | <u>603,792</u>    | <u>614,526</u>    |

# GROUNDWORK NORTHAMPTONSHIRE

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

### 10 Employees

(Continued)

The charity considers that its key management personnel comprise the trustees and Senior Management Team. The total employment benefits, including employer pension contributions, of key management personnel were £120,289 (2022: £124,503).

The average number of employees disclosed above is the average number of full time equivalent employees. The actual average number of staff employed during the year was 32 (2022: 40).

There were no employees whose annual remuneration was more than £60,000.

### 11 Donated facilities

The Trust rents land from Kettering Borough Council (KBC) for a nominal charge of £1 per annum. This land is used as a community allotment known as The Green Patch and provides horticultural and learning facilities for an increasingly diverse range of user groups. The trust greatly values this resource which enables it to have a physical presence within the community and is grateful to KBC for its generous consideration.

The Trust also benefits from significant levels of help on bigger projects from the workforces of local employers as well as regular support from volunteers from within local communities.

### 12 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.

### 13 Tangible fixed assets

|                                    | The Green Patch | Fixtures and fittings | Equipment | Motor vehicles | Total    |
|------------------------------------|-----------------|-----------------------|-----------|----------------|----------|
|                                    | £               | £                     | £         | £              | £        |
| <b>Cost</b>                        |                 |                       |           |                |          |
| At 1 April 2022                    | 16,800          | 832                   | 43,795    | -              | 61,427   |
| Additions                          | 22,636          | -                     | -         | 14,000         | 36,636   |
| Disposals                          | -               | -                     | (41,795)  | -              | (41,795) |
| At 31 March 2023                   | 39,436          | 832                   | 2,000     | 14,000         | 56,268   |
| <b>Depreciation and impairment</b> |                 |                       |           |                |          |
| At 1 April 2022                    | 14,400          | 432                   | 41,795    | -              | 56,627   |
| Depreciation charged in the year   | 2,400           | -                     | -         | 2,100          | 4,500    |
| Eliminated in respect of disposals | -               | -                     | (41,795)  | -              | (41,795) |
| At 31 March 2023                   | 16,800          | 432                   | -         | 2,100          | 19,332   |
| <b>Carrying amount</b>             |                 |                       |           |                |          |
| At 31 March 2023                   | 22,636          | 400                   | 2,000     | 11,900         | 36,936   |
| At 31 March 2022                   | 2,399           | 400                   | 2,001     | -              | 4,800    |

# GROUNDWORK NORTHAMPTONSHIRE

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

### 14 Debtors

|                                      | 2023<br>£      | 2022<br>£      |
|--------------------------------------|----------------|----------------|
| Amounts falling due within one year: |                |                |
| Trade debtors                        | 106,512        | 131,429        |
| Other debtors                        | 828            | -              |
| Prepayments and accrued income       | 420            | 420            |
|                                      | <u>107,760</u> | <u>131,849</u> |

### 15 Creditors: amounts falling due within one year

|                                    | Notes | 2023<br>£      | 2022<br>£      |
|------------------------------------|-------|----------------|----------------|
| Other taxation and social security |       | 17,836         | 23,967         |
| Deferred income                    | 16    | 358,981        | 289,150        |
| Trade creditors                    |       | 19,339         | 58,192         |
| Other creditors                    |       | 2,031          | -              |
| Accruals                           |       | 7,600          | 8,800          |
|                                    |       | <u>405,787</u> | <u>380,109</u> |

See note 18 for full details of income deferred as at 31 March 2023.

### 16 Deferred income

|                       | 2023<br>£      | 2022<br>£      |
|-----------------------|----------------|----------------|
| Other deferred income | <u>358,981</u> | <u>289,150</u> |

Deferred income is included in the financial statements as follows:

|                                     | 2023<br>£      | 2022<br>£      |
|-------------------------------------|----------------|----------------|
| Deferred income is included within: |                |                |
| Current liabilities                 | <u>358,981</u> | <u>289,150</u> |
| Movements in the year:              |                |                |
| Deferred income at 1 April 2022     | 289,150        | 373,248        |
| Released from previous periods      | (289,150)      | (373,248)      |
| Resources deferred in the year      | <u>358,981</u> | <u>289,150</u> |
| Deferred income at 31 March 2023    | <u>358,981</u> | <u>289,150</u> |

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

During the year, the income funds of the charity included restricted funds comprising the following donations and grants held on trust for specific purposes:

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# GROUNDWORK NORTHAMPTONSHIRE

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

### 18 Details of restricted funds

Restricted funds are used for the following programmes:

#### **Communities**

Helping local communities through capacity building and support to take actions which improve their quality of life.

#### **Worklessness/Education**

Improving employment, volunteering and educational opportunities through training, learning and work experience.

#### **Youth**

Engaging with young people, particularly those at risk of exclusion or from disadvantaged background and using interventions to divert them from anti social behaviour and provide them with better life opportunities.

#### **Transfers**

An amount has been transferred from unrestricted funds to restricted funds in respect of certain project costs met from unrestricted funds.

#### **Restricted deferred income**

The Communities and the Youth restricted funds include grants received in advance of expenditure. These grants are fully refundable until qualifying expenditure is incurred and as such unspent grants at the year end are deferred. Details are set out below:

#### **1. Local Trust Award: Kingswood Hazel Leys**

|                                  |             |
|----------------------------------|-------------|
| Deferred income at 1 April 2022  | £ 33,230    |
| Grant received                   | £ 139,947   |
| Resources expended               | (£ 100,208) |
| Deferred income at 31 March 2023 | £ 72,969    |

#### **2. Other**

|                                  |            |
|----------------------------------|------------|
| Deferred income at 1 April 2022  | £ 33,958   |
| Grant received                   | £603,990   |
| Resources expended               | (£495,611) |
| Deferred income at 31 March 2023 | £142,337   |

#### **3. Arts Council England Funding - Creative People and Places: Made With Many**

|                                  |            |
|----------------------------------|------------|
| Deferred income at 1 April 2022  | £ 221,962  |
| Grant received                   | £544,752   |
| Resources expended               | (£623,039) |
| Deferred income at 31 March 2023 | £143,675   |

The charity is lead member of a consortium of local organisations participating in the Creative People and Places project. Following the award of a grant of £1,000,000 in the year ended 31 March 2014, a further grant of £885,325 was awarded in the year ended 31 March 2018. Details of the income deferred, amounts received and amounts expended in the year are disclosed above.



# GROUNDWORK NORTHAMPTONSHIRE

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

### 19 Related party transactions

The Federation of Groundwork Trusts, Northamptonshire County Council, Northampton Borough Council, Kettering Borough Council, Corby Borough Council and East Northamptonshire Council nominate trustees to serve on the Board. The Trust is also a member of The Federation of Groundwork Trusts.

The Trust has material transactions with The Federation of Groundwork Trusts and the local authorities listed above. However, none of the nominated trustees of the charity has a controlling interest or a material beneficial interest in these entities. In the trustees' opinion therefore, the transactions do not fall within the definition of related parties given in the Charities SORP and no separate disclosure of the transactions between the Trust and these entities, which were carried out under normal commercial terms, is required.

There were no other related party transactions that require disclosure.

| 20 | Cash generated from operations                                    | 2023<br>£     | 2022<br>£        |
|----|-------------------------------------------------------------------|---------------|------------------|
|    | Surplus for the year                                              | 27,755        | 14,118           |
|    | Adjustments for:                                                  |               |                  |
|    | Investment income recognised in statement of financial activities | (976)         | (33)             |
|    | Depreciation and impairment of tangible fixed assets              | 4,500         | 2,400            |
|    | Movements in working capital:                                     |               |                  |
|    | Decrease/(increase) in debtors                                    | 24,089        | (26,699)         |
|    | (Decrease) in creditors                                           | (44,153)      | (11,747)         |
|    | Increase/(decrease) in deferred income                            | 69,831        | (84,098)         |
|    | <b>Cash generated from/(absorbed by) operations</b>               | <b>81,046</b> | <b>(106,059)</b> |
| 21 | <b>Analysis of changes in net funds</b>                           |               |                  |
|    | The Trust had no debt during the year.                            |               |                  |