

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

Annual Report and Financial Statements 2022/23

Charity registration number – 514727

Company registration number – 01764848

Registered office:

74-80 Hallgate

Wigan

WN1 1HP

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

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GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

1 ABOUT GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

1.1 Who we are?

Groundwork, Cheshire Lancashire & Merseyside is a member of a federation of Groundwork charities mobilising practical community action on poverty and the environment across the UK.

1.2 Our mission

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

We believe that building more resilient local communities is vital in facing up to the challenges of a globalised economy and a changing climate.

We know that the negative effects of climate change and environmental breakdown impact first and worst on those who have the least power in society, and who contribute least to the cause of the crisis. A 'just transition' to net-zero carbon emissions must tackle, rather than entrench, this inequality and provide a springboard for better work and healthier, happier lives in the places that need it most.

This means creating green jobs that build wealth in local communities, changing behaviour to reduce wasted food, energy and water, providing biodiverse, accessible green spaces and empowering communities to lead activities that improve their quality of life and promote health and wellbeing.

1.3 The change we deliver

We deliver our mission by focusing on 3 aims:

Creating better places - by making communities greener, safer and healthier and by enabling people to work together to bring about change in their local area;

Improving people's prospects - by increasing the confidence, skills, wellbeing and employability of those struggling in education or out of work;

Promoting greener choices – by helping people and businesses reduce their environmental impact, improve their health, cut waste and save money.

1.4 Our values

We have a core set of values that guides all of our work:

We provide **leadership** and positive energy focused on helping communities to develop solutions.

We take a person centred approach that delivers **compassionate** support to those members of our community in need of our help

We are **knowledgeable** in our field of expertise and use our creativity to develop new and innovative approaches to tackling difficult community problems.

We are driven to **make a difference** to our communities – we effect genuine change – and we can demonstrate the impact of our work.

We demonstrate the highest levels of **integrity** within our work – striving to build genuine partnerships that are committed to places for the long term.

We are **professional** in our performance – hard working, efficient and effective – ensuring all of our resources are used to maximise the impact of our work.

To find out more about our work, please visit our website and social media pages:

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

www.groundwork.org.uk/clm

www.facebook.com/groundworkclm

www.twitter.com/GroundworkCLM

www.linkedin.com/company/groundwork-cheshire-lancashire-&-merseyside/

2 CHAIR'S STATEMENT

The Board of Trustees and our Senior Management team are really pleased to be publishing our Annual Report and Financial Statements for 2022/23. We are especially proud of our staff team and the huge effort that they have made once again this year to help make positive change happen within our communities. We have seen creativity, resilience, innovation, and depth of work that makes us proud.

The 'Cost of Living' crisis has bit deep this year, we have worked hard to develop programmes of support to help those who are most vulnerable to cope, whether that be finding work, heating their homes, putting food on their tables or improving their resilience and wellbeing. We have helped Town Centres and businesses thrive and we have helped communities grow and regenerate.

We've worked hard on developing a better understanding of the impact we make, and we are continuing to find ways to listen to the voices of those we support, including them in the design of future plans.

We are also very pleased to see the positive response from our staff team as we continue to invest in them, in pursuit of our commitment to ensure that they can all grow with us, they are fairly rewarded, and they are able to make a difference in the areas that are important to them.

The economic climate we operate in continues to challenge. We have sought to strike a balance of income streams, manage our cash position robustly and our reserves effectively. To support all of this we have built a financial platform that underpins our work and protects us from future crises, allowing us to invest in the people and places that need our support most, using our own capital to ignite action, creativity and change. We have diversified our Board of Trustees to widen our perspective, drawing on their challenge and experience.

Finally, we would like to thank all our stakeholders, supporters, and participants for believing in our work again this year – without you we could achieve very little!

Tracy Fishwick

Chair, GCLM

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3 TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

3.1 Purposes & Public Benefit

Groundwork CLM's charitable objectives are set down in its Memorandum of Association. They commit Groundwork CLM to delivering and promoting regeneration and sustainable development and are summarised as follows:

- To conserve, protect and ***improve the physical and natural environment***;
- To ***improve quality of life*** by providing welfare, recreation or leisure facilities;
- To advance public ***education in environmental matters***.
- To promote ***urban or rural regeneration*** in areas of social and economic deprivation through:
 - the relief of poverty and unemployment
 - providing education, training or work experience for people who are unemployed
 - delivering financial assistance, technical assistance, business advice or consultancy in order to help people get back to work
 - creating training and employment opportunities by providing work space, buildings and land
 - maintaining or improving public amenities such as footpaths and cycle ways
 - the preservation of buildings or sites of historic or architectural importance
 - reclaiming derelict land for use as open space
 - providing public health facilities and schemes to promote healthier living
 - alleviating anti-social behavior and supporting crime prevention.
- To promote ***sustainable development*** for the benefit of the public by:
 - preserving, conserving and protecting the environment
 - promoting the prudent use of natural resources
 - improving quality of life in socially and economically disadvantaged communities
 - promoting sustainable means of achieving economic and social growth and regeneration
 - educating the public in how to protect and improve the environment.
- To promote the ***efficiency and effectiveness of charities*** in helping them deliver their objectives by providing information, advice and assistance.
- To ***focus our efforts on a defined area of benefit*** – namely Wigan, Cheshire, Lancashire and Merseyside.

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

Our work at Groundwork CLM sits within the wider context of the projects, programmes and services delivered by the Groundwork Federation. Each independent Groundwork Trust determines its own priorities and has its own charitable objectives, but also operates to a collective strategy, which binds all Federation members to a clear set of overarching goals in support of these objectives.

Our work is designed to address the needs of all parts of the community and we provide equal access to our services regardless of race, gender, disability or sexual orientation.

3.2 Public Benefit Statement

The Trustees have given due consideration to Charity Commission guidance on public benefit and confirm that the charity is compliant with Section 17 of the Charities Act 2011 in respect of public benefit.

3.3 Review of the Year ended 31 March 2023

a) Performance Overview

2022/23 has been another strong year for the Groundwork CLM – both in terms of the impact we are making within the communities we serve – and the strong financial performance needed to underpin our work.

Following on from the impacts of Covid in recent years, the cost of living crisis has had a dramatic effect on the communities that we support. Our Green Doctor domestic energy advice programme has seen a huge increase in demand from the public – with delivery now taking place in almost all of our operational territory. We have supported over 1000 households to reduce their energy costs – saving them in excess of £180k.

In Blackpool, we have opened a Winter Warm Hub that is providing access to a warm space, free laundry drying facilities, a programme of activities, hot meals and access to a subsidised food pantry – to help people who are struggling financially.

Our growing projects are also helping, by focusing on increasing the amount of fresh fruit and vegetables they can grow in order to supply their local food banks.

We've also stepped up our efforts in terms of the nature emergency – working with communities to help nature recovery – whilst also providing opportunities for people to develop their skills through volunteering and work experience. In Wilmslow we are supporting a partnership focused on the recovery of the moss landscape Lindow Moss.

And our work helping businesses to improve their town centres, their trading estates, and their own environment performances also continues at scale. Our BIDS programme has seen the direct private sector investment into our communities exceed £20m since our programme began in 2005.

In Wigan we have made a considerable investment in helping to position the 3rd sector as providers within the new Integrated Care Partnership, whilst supporting the roll out of the Community Wealth Building Programme in the town.

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b) Our impact – a measure of the difference we have made

In relation to the change we aim to deliver, during the year we operated 68 separate projects delivering the following outcomes:



Figure 1 Summary of 2022/23 impact performance measures

- We have continued to grow the impact of our Green Doctor programme in response to the cost of living crisis, with our team now offering support to those experiencing fuel poverty across the whole of Cheshire, Lancashire and Merseyside. We have new delivery programmes thanks to support from Blackpool Council and Cadent Gas Network, with further development opportunities being created for Spring 2023 onwards.
- Creation of a broad programme of support in response to the Cost of Living Crisis, including the creation of Warm Hubs with our 4 Big Local Partnerships and integration of our Green Doctor programme with similar spaces across the region. In Runcorn, we have helped 50% of Windmill Hill residents access financial advice from an investment in the CAB. In Blackpool, we have launched our own Winter Warm Club that has supported 324 individuals to access affordable hot meals, a free to use community laundry and participation in a range of physical and social activity groups.
- We have launched the Green Community Hubs: Northern Network programme working in collaboration with four other Groundwork Trusts. The project has engaged with over 100 people in shaping the network and will help to co-create five new green community hubs. The project is being supported with Natural England in the creation of a Green Leaders training programme to launch in Summer 2023.
- Further partnership development with statutory health services linking to our nature connectedness programmes. This includes direct NHS commissioning for wellbeing programmes at Grozone and Grow Speke, service integration of NHS clinics at @TheGrange and working in partnership with Blackpool Teaching Hospital on community hub co-design activity. We have also been commissioned to design biodiversity improvement projects across 36 NHS sites with 9 being implemented in March 2023.
- Our nature connectedness work has developed further partnerships to create and enhance local green spaces. This has included working with new partners, such as Liverpool Lighthouse at Bright Park. We have also re-engaged with Colliers Moss in St Helens and further developed our tree planting activities in Blackpool, planting another 2,000 trees on Grange Park. Our work in citizen science has continued to grow through our Love My River programmes and we have helped other organisations to create their own community gardens including Culture Warrington at Golden Square and Wargrave Big Local at their own community hub.

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- We have concluded our 6-year BBO Lancashire and Cheshire projects, delivering life changing support to people who were long-term unemployed. We signed up 517 people, with 112 going into jobs and 76 into education over that period.
- We have provided 67 Kickstart placements, 60% of whom went on to gain full-time employment – many of whom are working in new roles within the emerging green economy.
- We continued to see high levels of performance within our National Citizenship Programme - despite the anxiety created within the team due to uncertainties over future funding – providing a great experience for 590 young people aged 16-17 from Wigan and St Helens, surpassing all targets.
- We gained positive feedback from our Prince's Trust Team programme Ofsted inspection for Wigan and Leigh College and have the strongest recruitment, retention and attendance in the North West of England Delivery Partners. We have also been able to gain some improvements in the funding model.
- We are leading the development of a dispersed VCFSE leadership model for Wigan, building capacity, challenging for resources for the sector and representing the VCFSE sector at strategic meetings at both Wigan locality and GM level as a lead VCFSE organisation.
- We have supported four business communities across Blackburn, Cheshire West and Chester, Cheshire East and Buckinghamshire to secure investment for five-year place-based improvement programmes through our Business Improvement District models. These projects will deliver £3.3million of private sector led investment into high streets and business park locations, supporting the occupiers of 954 business premises to create enhanced trading environments, more vibrant high streets and safer business communities for employees, visitors and consumers.

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c) What do our stakeholders say?



Billy (Wigan) *"My new job is exactly what I was looking for. If it wasn't for Groundwork, I don't think I'd be in this position."*

Sixteen-year-old Billy from Newton le Willows says that the valuable experience he gained on our Traineeship programme helped him to land his dream job. During the programme, Billy worked in a nature recovery role with our Conservation team on Amberswood and Elnup Wood. After completing the 10-week programme, he was offered a full-time job with a Wigan based landscaping company. [Link to webpage](#)



Jake (Chorley) *"Groundwork helped me to get a place at University."*

After gaining experience in ecology at Groundwork via the [#Kickstart](#) scheme, budding documentary maker Jake was offered a place at university to study for a Masters Degree in wildlife documentary film production, where he is now studying. [Link to webpage and video](#)



Sheila (Blackpool) *"It makes me feel good to be able to do something for someone else."*

81 year old Sheila lives in Blackpool and volunteers 3 days a week at @TheGrange Winter Warm Club. She says that @TheGrange stopped her from being isolated after her husband died. Sheila is an inspiration to others within her community. [Link to webpage and video](#)



Roy (Northwich) *"Grozone helped me in so many ways after my wife died."*

Roy began visiting Grozone after the sudden death of his wife Carole and soon became a regular volunteer. He says that being outdoors, gardening and helping others has kept him busy and helped him to cope whilst continuing to grieve.

[Link to webpage and video](#)



Terry (Newton le Willows) *"Groundwork is fantastic at helping young people to learn and care about nature and the local environment."*

Terry Maguire is Chair and Trustee of Newton le Willows based charity, Business For Youth. They run a range of free clubs for local children and parents, including, arts and crafts, sports and the environment. They regularly take part in volunteering sessions at Colliers Moss and receive advice and support from our conservation team in running their junior gardening club.

[Link to video](#)

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Gaz (Wigan) “It’s really inspiring to see how Groundwork supports people who are struggling with their mental health.”

Happy Mondays drummer Gaz Whelan has battled with mental health issues since being a teenager. After hearing about Groundwork online, Gaz offered to host an interactive session with young people on our Prince’s Trust and Roots to Wellbeing programmes.

[Link to video](#)



Samuel (Wigan / Chorley) “Groundwork has given me the chance to inspire other people to get involved in caring for our planet.”

Despite impressive qualifications, Samuel struggled for many years to get a job in the environment sector. He now works as a Love My River Project Officer and is really enjoying the opportunity to connect people with nature through community engagement and volunteering sessions. [Link to webpage](#)



Anna (Blackpool) “I’m using my degree and previous work experience to help people and the planet.”

Anna has a degree in Ecology and Conservation. Having previously worked for a renewable energy specialist, she joined Groundwork as a Fuel Poverty and Climate Change Project Officer. She says that her role gives her an ideal opportunity to use her degree and her previous work experience to make a real difference to people’s lives. [Link to webpage](#)

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3.4 Our plans for the future

Our plan for 2023/24 has been influenced and informed by a number of national trends that are impacting on the policy and funding landscape:

- Reductions to public spending coupled with high levels of inflation and continued volatility in the energy market mean need amongst communities and individuals is continuing to rise with a cost of living 'crisis' becoming entrenched hardship
- The impacts of climate change are continuing to be felt with communities increasingly having to contend with extreme weather events and many suffering the effects of environmental injustice in terms of air pollution, flood risk, access to green space and lack of affordable public transport and fresh food
- Challenges in the labour market caused by high levels of economic inactivity are likely to lead to the agreement of new local and national programmes designed to help young people who are NEET, older people and people experiencing health issues
- The roll-out of programmes previously agreed by government as part of its net zero commitments – including major programmes of tree planting and housing decarbonisation – will increase the need for a supply of green skills, creating new economic opportunities for those currently out of work
- The need to maximise the impact of public funds will mean greater emphasis on market-based mechanisms to drive nature recovery and natural solutions to climate change and could open up new possibilities for enterprise development
- Tighter budgets are likely to mean more organisations, in particular public bodies, seeking out creative solutions to increased social, economic and environmental need
- Businesses will continue to prioritise investment in community programmes and sustainability initiatives in line with their ESG goals and the increasing use of social value clauses in public procurement exercises, though a prolonged recession will impact on the level of funds available in some sectors
- The agreement of how dormant asset funds might be used may present new opportunities for programmes supporting communities, young people and green enterprise.

Underneath this national framework, our plans are further influenced and intensified by local drivers:

- In Blackpool, we continue to build on our success at @theGrange, which is allowing us to engage and support the local community on a wide range of social, economic and environmental issues
- In Wigan, we see our role supporting the Community Health and Wealth Building philosophy adopted by the Town increasing, growing our focus on nature-based projects and using those to help tackle wider social and health determinants
- In St Helens, we will continue to be influenced by the Council, with a clear role for Groundwork to play in landscape scale heritage/nature projects, supporting biodiversity net gain, tackling fuel poverty and support to help young people back to work
- In Cheshire East, we are supporting the development of a landscape scale partnership focused on securing the future of the lowland peat landscape in Wilmslow
- The role of HS2 in supporting community regeneration offers considerable opportunity to support both existing and new programmes
- The focus on Town Centre renewal will continue to provide opportunities for our BIDs team across the North West
- Realising the opportunities afforded by the UK Shared Prosperity Fund. Supporting businesses with their Net Zero journey, Employment and Skills opportunities – initially through Multiply, and support for 'pride of place' community land projects.

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3.5 Our 2023/24 Work Programme

Our work programme this year is underscored by the guiding principles contained within our Federation Strategy.

We will invest in the places and people that need us most – prioritising our resources to bring about lasting change by building skills and capacity within the local communities where we can make most difference.

We will work with local leaders and listen to local voices – ensuring our work is fully informed by those it is designed to benefit and adds value to the assets that exist in local areas.

We will grow a culture of equality and inclusion – operating transparently and with integrity and seeking out a diversity of viewpoints, both in the work we do and the people we employ.

We will be committed to collaboration – forging strong partnerships, contributing to a thriving community sector and helping others lead where this will achieve greater impact.

We will act as environmental exemplars – championing practical action to combat the climate and nature emergency and measuring and reducing our own environmental impact.

We have established 10 specific objectives that we will focus on this year that are designed to increase our impact in line with our strategic goals.

- **Community voice.** We aim to have the community clearly in the lead on all of our projects. We will focus on our 'growing' projects to develop appropriate community governance, as well as implementing a Volunteer Leaders programme – key to achieving the long-term sustainability of these projects.
- **Community Health Building.** We will lead the development of a high calibre and sustainable Wigan Community Health Building Network, develop our links with VCSE groups and co-create positive opportunities to engage those in the community that need our help the most.
- **Fuel poverty.** We aim to increase our impact on those living in fuel poverty by continuing the expansion of our Green Doctor service into new areas and new marketplaces including creating direct relationships with distribution network operators.
- **Local heritage as a renewal driver.** We aim to grow our heritage programme by developing new strategic 'anchor' projects with the financial resources to create change at scale.
- **Nature recovery.** We will continue to grow the positive impact we are having on nature, building our competency and literacy in the subject across all programme areas.
- **Green Jobs.** We will position the Trust as an expert in the delivery of Green Jobs, including integrating appropriately focused carbon literacy into existing and future programmes.
- **Pupil voice.** We will increase learner feedback loops and personal journeys across all programmes to support quality and evidence, that we are indeed inspiring and progressing.
- **Levelling up.** We aim to position the Trust as a deliverer within the Shared Prosperity Fund processes in our core Local Authority areas.
- **Town Centre recovery.** We will increase our support to failing Town Centres, using our BIDs expertise to give business a co-ordinated voice.

All the work we will undertake in 2023/24 will be delivered through one of three strategic programmes.

a) Strategic Programme 1 - Sustainable Communities

Our services include:

- Building the skills, capacity and capability of communities to develop their own projects and make change happen

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- Improving health and wellbeing of people through the development and management of community green spaces, gardens and allotments
- Helping young people to become more active citizens within their community
- Helping those suffering from fuel poverty to take positive steps to improve affordability
- The provision of specialist capacity to help design, develop, finance, deliver and manage projects to support the aspirations of communities and our partners
- Strategic planning and partnership development work to facilitate large scale environmental change.

Our income will come from commissioned work from a predominantly public sector marketplace made up of Local Authorities, Housing Associations, Health Bodies, the Police, and national NGOs such as the Environment Agency.

We also deliver services for communities directly, whilst raising funds to support this work from national grant makers such as Big Lottery, Heritage Lottery Fund, Charitable Trusts, Landfill Communities Fund and private sector Corporate Social Responsibility programmes.

b) Strategic Programme 2 - Employment & Skills

Our Employment & Skills Programme focuses on helping individuals to realise their potential, providing personalised support to help them overcome their barriers, discover their skills and boost their motivation and confidence.

Our services include:

- Team-based personal development programmes that seek to build the confidence, motivation and resilience of participants with the aim of helping them progress into employment, volunteering or education
- Pre-employment Traineeships that help prepare young people with complex barriers to become competitive within the apprenticeship market place
- 'One to One' mentoring programmes that provide support, coaching and action planning to help people with complex barriers to move closer to employment
- Focused intervention to increase activity levels for those in most need to support mental health and wellbeing.
- 'On the job' vocational qualifications in practical horticulture and construction.

Our income will come from commissioned work from local FE colleges, training providers, local authorities, the DWP and the EFA/SFA.

c) Strategic Programme 3 – Sustainable Business

Our Sustainable Business Programme focuses on helping business become more sustainable – minimising their impact on the local and global environment – whilst securing and creating jobs through improved business performance, resource efficiency and productivity.

Our services include:

- The development and operation of Business Improvement Districts (BIDS)
- Environmental Consultancy Services include environmental management systems, low carbon/energy management, legislative compliance, health & safety, EOSS and DECS
- The development and delivery of Corporate Social Responsibility programmes.

Our income will come from commissioned work from Local Authorities, business networks and national NGOs such as the Environment Agency. We are also commissioned directly by the private sector.

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3.6 Financial Performance

The Trust's high level of impact this year has been underpinned by a strong financial performance. Turnover has held at £5.0m – sustaining the 2021/22 results which saw a return to pre-Covid levels.

Income levels (measured by gross margin) are at £2.8m which is down £276k from last year. Labour costs are up by 2% on last year. This figure includes a 2% Cost of Living increase for all staff, and an additional unbudgeted pay award of £400 per employ (£37k) that was paid in September to support our staff with the cost of living crisis. It also includes the temporary 1.25% increase in NI from April to October.

The contribution to overheads from our operational programme is £655k. This is down 31% (£290k) on the previous year due to GRCF, Fuel Vouchers and Covid related programmes coming to an end.

Overheads have risen by 10% (£62k) from £628k up to £690k – with additional expenditure on IT support, maternity leave, redundancy costs – as well as proportional Cost of Living and NI costs.

The surplus for the year is £3k. This includes a £37k one-off payment made in the year to support staff with the effects of the cost of living crisis.

Unrestricted reserves exceed £1m, with free cash reserves at £956k.

3.7 Reserves

The Board has previously agreed a policy that the optimum level of unrestricted reserves should be sufficient to support continuation of delivery of the organisation's activities for six months.

The Trustees have considered the following factors when setting this policy:

- The level of exposure to short-term fluctuations in income
- The need for capital and other longer-term investment
- The anticipated level of working capital required to support the expected portfolio of future projects
- The level of contingent liabilities to which the Trust is exposed, especially staff and premises related costs

In November 2017, taking account of all these factors, the Trustees considered the desirable level of free reserves to be £1,500,000 with an intermediate target of £750k. However, still considerably short of the target, the Board agreed to set a new intermediate (2-3 years) target of £1m in 2020. We will continue to accumulate any free reserves for the foreseeable future.

3.8 Risk Management

The Board fully accepts its responsibilities under the Charity Commission's Statement of Recommended Practice (SORP) for ensuring that the major risks to which the charity is exposed are identified and reviewed, and that there are systems in place to mitigate them. Major risks are those that have a high probability of occurring, and would if they occurred, have a severe impact on either operational performance or achievement of purposes, or could damage Groundwork's reputation.

The Board monitors the development and operation of the risk management process. The process which operates as both a top-down and bottom-up mechanism, is designed to enable the Board to conclude whether the major risks to which the charity is exposed have been identified and reviewed, and that systems have been established to mitigate these risks.

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The Senior Management Team has:

- Reviewed the main corporate risks
- Established a comprehensive risk register and mapping of all the significant risks which may impact on Groundwork's core purposes and key objectives
- Produced a detailed annual report to the Board setting out the action designed to eradicate or mitigate the risks identified.

The Board considered the annual report from the Senior Management (SMT) at its meeting in March 2022 and identified the areas of risk to concentrate action on to address and mitigate impact. The SMT updates the Board on a quarterly basis (or when appropriate) on the progress of the risk management plan.

The areas of highest risk for GCLM were identified as:

- *Unforeseen global events.* The Covid crisis, Brexit and the war in Ukraine are all significant global events that have had a huge impact on the Trust. Although difficult to anticipate, such events have been frequent – and current political instability both in the UK and globally suggests the likelihood of such events has increased. Ensuring the Trust maintains sufficient reserves to whether such challenges is key to our reserves policy.
- *Failure to manage cash flow.* Despite improvement, the Trust's free cash reserves are still lower than the Board reserves policy require. As such, exposure of the Trust to loss making projects and/or those which have a large cash requirement place pressure on the ability of our cash to service the requirements of the Trust. Regular and accurate cash flow forecasting, effective project appraisal, and effective cash control and debt recovery processes are in place to manage this risk.
- *Criminal attack.* Fraud and cybercrime are now considered to be a much greater threat to the Trust than previously. Cyber security is constantly reviewed and the Trust implemented the requirements of the industry standard Cyber Essentials Plus.
- *Safeguarding and health & safety.* Due to the nature of GCLM activities, engaging with a large number of the public, either on a regular or casual basis, these issues will always present a heightened risk for GCLM.

The Trust recognises that risk management is an essential part of good business practice and an effective mechanism of good governance. The Board is committed to ensuring the risk management processes are embedded throughout the Trust and that these processes are used to help identify at an early stage issues that affect performance or achievement of purpose. However, the Board recognises that a risk management system can only seek to manage, rather than eliminate risk or failure, and that it should therefore be only one of the tools that the Board uses to provide effective control and administration of the charity.

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3.9 Our Governance

a) Governing document

The charity is a company limited by guarantee in England and Wales number 01764848 and governed by its Memorandum and Articles of Association dated 13/03/2015.

It is a registered charity with the Charity Commission, number 514727.

d) Members of the company

The members of the company comprise seven local authorities in the North West of England and Groundwork UK (the national body of Groundwork trusts that works to support their local delivery through national relationships, resources and representation).

e) The Board of Trustees

The Board of Trustees comprises of a maximum of 12 and a minimum of 6 trustees who are, in accordance with the Charities Act 2011, also the directors of the company in accordance with the Companies Act 2006. Trustees are nominated and appointed by a decision of the Trustees.

f) Terms of Office

Trustees serve for a term of 3 years and are appointed each year at the AGM. After 3 years they may be reappointed but they must take a break for at least one year following 2 consecutive terms.

g) Induction and Training

New members of the Board of Trustees are provided with the Trust's Induction Handbook and other key documents and have an induction meeting with the Executive Director and members of the Senior Management Team.

h) Organisational Structure

In addition to quarterly Board meetings, the Board has delegated some duties to a Finance Committee.

The Board of Trustees have agreed terms of reference for this committee but reserves decision making powers to the Board. The committee reviews matters relevant to its terms of reference and makes recommendations to the full Board of Trustees. The Board has responsibility for the overall strategy and policy of the Trust and approves the forward strategy and Annual Business Plan.

i) Good governance review

The Board undertakes a self-assessment review every 3 years using the 7 principles set out in 'Good Governance Code for Larger Charities.'

3.10 Pay and remuneration for senior staff

The Trustees consider that the Board of Trustees and the Senior Management Team comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the Charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year.

The pay of the senior staff is reviewed annually but there is no commitment to annual increments for length of service or in response to inflation. When considering recruitment for senior staff, pay levels are benchmarked against other third sector organisations of comparable size and the internal pay scale.

3.11 Related parties

Details of related party transactions are given in the notes to the financial statements.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

3.12 Relations within the Groundwork Network

The Trust is a member of the Groundwork Federation and works closely with colleagues at our Federal Office – Groundwork UK - in Birmingham and our colleagues in neighbouring Trusts across the North.

The benefits of this partnership working are numerous:

- We continue to support Groundwork UK with the development and delivery of national programmes
- We participate within national quality framework and practitioner development programmes
- We work with other Trusts to commission joint services, thereby ensuring quality whilst sharing costs
- We work together at sub-regional, regional and national level to ensure effective engagement with bodies such as National Government, the Environment agency, the Lottery Community Fund and Local Enterprise Partnerships
- We work together to share the cost of developing new projects and services
- We work together to bid for the delivery of cross-trust commissions.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

3.13 Our People and Advisors

DIRECTORS & TRUSTEES

Tracy Fishwick (Chair)	
Angela Connolly	Appointed 17 March 2023
Chris Wilkinson	
Fiona Reynolds	
Holly Ball	Resigned 31 March 2023
Paul Booth	
Paul Roots	
Philip Hargreaves	
Raj Medtia	
Sian Jay	
Tolu Omideyi	

COMPANY SECRETARY

Andrew Darron

SENIOR MANAGEMENT TEAM

Executive Director	Andrew Darron
Programme Director - Employment & Skills	Colin Greenhalgh
Programme Director - Business	Greville Kelly
Programme Director - Sustainable Communities	Jon Hutchinson
HR Manager	Jacquie Mutch
Communications Manager	Jeff McMaster
Finance Manager	Ruth Jackson

REGISTERED OFFICE & PRINCIPAL PLACE OF BUSINESS

74-80 Hallgate
Wigan
Greater
Manchester
WN1 1HP

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

EXTERNAL AUDITORS

Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

BANKERS

Lloyds plc
2-6 Market Street
Wigan
WN1 1JN

SOLICITORS

Stephensons
Wigan Investment
Centre
Waterside Drive
Wigan
WN3 5BA

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

3.14 Statement of Directors' and Trustees' Responsibilities

Company law requires the Directors (who are also the Trustees under charity law) to prepare financial statements for each financial year, which give a true and fair view of the state of the charity and of the surplus or deficit of the charity for that period.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the current 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 assume that the charity will continue in business.

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

3.15 Statement of disclosure to Auditors

The trustees of the charity who held office at the date of approval of these Financial Statements (as set out above) each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Board and signed on its behalf by:



Tracy Fishwick - Trustee and Chair

8 December 2023

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

3.16 Independent Auditor's Report to the members of Groundwork Cheshire Lancashire & Merseyside

Opinion

We have audited the financial statements of Groundwork Cheshire Lancashire & Merseyside "the charitable company" for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, the related notes and the accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the charitable company for the purposes of company law) 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 CHESHIRE, LANCASHIRE & MERSEYSIDE

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have 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 or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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
- the 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 trustees' report and from the requirements to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor'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.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's web-site at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws, regulations and guidance that affect the charitable company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, tax legislation, health and safety legislation, and employment legislation.
- We enquired of the Trustees and reviewed correspondence and Trustee meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the Trustees have in place, where necessary, to ensure compliance.
- We gained an understanding of the controls that the Trustees have in place to prevent and detect fraud. We enquired of the Trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.
- We reviewed financial statements disclosures and supporting documentation to assess compliance with relevant laws and regulations discussed above.
- We enquired of the Trustees about actual and potential litigation and claims.
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

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.



Sue Hutchinson FCCA (Senior Statutory Auditor)

For and on behalf of

BEEVER AND STRUTHERS

Statutory Auditor

One Express

1 George Leigh Street

Manchester

M4 5DL

Date: 20 December 2023

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

4 CHARITY STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (including the Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME:					
Donations	2	364	-	364	14,085
Charitable activities	3	1,483,014	3,437,570	4,920,584	5,252,443
Other trading activities	4	37,216	-	37,216	25,076
Investment income – bank interest		1,931	-	1,931	103
TOTAL INCOME		1,522,525	3,437,570	4,960,095	5,291,707
EXPENDITURE:					
Charitable activities	5	1,509,672	3,447,220	4,956,892	4,935,912
TOTAL EXPENDITURE		1,509,672	3,447,220	4,956,892	4,935,912
NET INCOME/ (EXPENDITURE)					
Net movement in funds		12,853	(9,650)	3,203	355,795
Total fund brought forward	13	1,055,976	1,004,612	2,060,588	1,704,793
TOTAL FUNDS CARRIED FORWARD	13	1,068,829	994,962	2,063,791	2,060,588

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 29 to 43 form part of these financial statements.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

5 CHARITY BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	9		112,884		117,949
Investments	10		2		2
			112,886		117,951
CURRENT ASSETS					
Debtors	11	944,055		1,371,606	
Cash in hand and at bank		1,741,741		1,766,732	
		2,685,796		3,138,338	
CREDITORS					
Amounts falling due in one year	12	(734,891)		(1,195,701)	
NET CURRENT ASSETS			1,950,905		1,942,637
NET ASSETS			2,063,791		2,060,588
FUNDS					
Unrestricted	13		1,068,829		1,055,976
Restricted	13		994,962		1,004,612
			2,063,791		2,060,588

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

The notes on pages 29 to 43 form part of these financial statements.

Approved by the Board of Trustees and authorised for issue on 8 December 2023



Tracy Fishwick – Chair

Company registration number: 01764848

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

6 CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Reconciliation of Net Movement in Funds to Net Cashflow from Operating Activities – Incoming		
Net income after taxation	3,203	355,795
Interest receivable	(1,931)	(103)
Rental income	(24,606)	(8,054)
Depreciation	22,858	15,749
(Surplus) on sale of fixed assets	-	(15,500)
Decrease / (Increase) in Debtors	427,551	(292,495)
(Decrease) / Increase in Creditors	(460,810)	296,433
Net cash (outflow)/ inflow from operating activities	(33,735)	351,825
 Cash provided by / (used in) investing activities	 -	 -
 (Decrease)/ Increase in cash in the year		
Interest	1,931	103
Purchase of tangible fixed assets	(17,794)	(14,890)
Rental income	24,606	8,054
Receipts from sale of fixed assets	-	15,500
Cash (used in)/ provided by investing activities	8,743	8,767
(Decrease)/ Increase in cash in the year	(24,991)	360,592
Cash and cash equivalents as at 1 April 2022	1,766,732	1,406,140
Cash and cash equivalents as at 31 March 2023	1,741,741	1,766,732

The notes on pages 29 to 43 form part of these financial statements.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

7 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

BASIS OF PREPARATION

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 (FRS 102) (effective January 2019) – (Charities SORP (FRS 102)) and the Companies Act 2006. The accounts are presented in pounds sterling (£).

The charity constitutes a public benefit entity as defined by FRS102

ALLOCATION OF SUPPORT COSTS

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back office functions, compliance and professional fees. The basis of allocations is set out in note 6.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and investments which are accessible within three months.

CONSOLIDATION

The charity's subsidiary has not been consolidated into the financial statements on the grounds that it is immaterial. Details of the subsidiary are given in note 10.

CONTINGENT ASSETS

Contingent assets are not recognised in the accounts unless they are virtually certain to crystallise. Contingent assets which do not meet this requirement but which are viewed as likely to crystallise, are disclosed in the notes to the accounts.

CREDITORS AND PROVISIONS

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

DEBTORS

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

EXPENDITURE AND IRRECOVERABLE VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds – including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
- Charitable activities – costs of undertaking the work of the charity.

The charity is registered for VAT and is able to recover some of the input tax charged as it relates to 'Vatable' supplies. Costs are stated net of VAT where charged and irrecoverable VAT is included as a separate charge either within direct costs or support costs as appropriate.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

FINANCIAL INSTRUMENTS

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

GOING CONCERN

There are no material uncertainties about the charity's financial ability to continue to operate for the foreseeable future, therefore the accounts have been prepared on a going concern basis.

INCOME RECOGNITION

The Trust's incoming resources comprise of a mixture of earned income (generally subject to VAT) and grants. In many cases, these grant agreements and commercial contracts involve transactions that span more than one accounting period.

For all categories of earned income, total incoming resources for each accounting year is calculated by reference to the extent to which the Trust has met the substantive performance obligations at the balance sheet date.

Earned income – To the extent that the Trust has not invoiced or received earned income monies but has met contractual performance obligations, then such amounts are added to total incoming resources and reported as a current asset (amounts recoverable on contracts) in the balance sheet.

Deferred income is unrestricted income received in the year for activity in future periods.

Earned income arising from long-term contracts and contracts for on-going services is recognised by reference to:

- The stage of completion of the whole contract
- An assessment of the risks that such contracts will not be completed as expected.

Grant income – With regard to grant income, the income is recognised in a particular accounting period to the extent that the Trust is able to demonstrate its entitlement to the income and its control over it.

Generally, the control test is not considered to be satisfied where:

- The grantor has closely specified performance criteria that must be met before the charity can establish entitlement to the grant
- There is some other material condition of the grant that the charity has not met at the balance sheet date and where there is doubt about whether it will be met eventually

However, where the control test is satisfied then grant income is recognised in the earliest accounting period that this condition is met. The control test is generally viewed as satisfied when the outstanding matters necessary to confirm entitlement are administrative in nature and under the control of the charity. Furthermore, the restriction of the purposes for which the grant may be expended is not of itself regarded as indicative that the charity does not control the income/ asset.

Donations – Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Accruals – Any restricted income due according to agreements or contracts but not received, are accrued for and included in the accounts in the usual way. It is necessary on some contracts to estimate the income that will be due, as although the activity may be completed the funder may reject some claims. These estimates are made on a prudent but reasonable basis so that any differences are not material.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

Consortium projects – Generally, provided the charity is acting as principal, income and expenditure processed in connection with consortium projects is accounted for in the same way as other transactions.

However, when the charity is acting as agent for a consortium body (regardless of whether that body is incorporated or not) then the only transactions reflected in these accounts are those that relate to the charity's own transactions. Transactions through the charity's bank accounts which represent income and expenditure attributable to third parties are excluded from the Statement of Financial Activities (SoFA), and any balances owed to third parties at the end of the accounting period are treated as Restricted Funds and included in the charity's bank balances.

JUDGEMENTS AND KEY SOURCES OF ESTIMATION OF UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors including expectations of future events that are believed to be reasonable under the circumstances.

OPERATING LEASES

Operating lease payments are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

PENSION CONTRIBUTIONS

The charity operates two defined contribution pension schemes for its employees, through a third party provider. Contributions are charged to the SoFA as they become payable.

PROJECT FIXED ASSETS

Fixed assets (i.e. items of equipment with an expected life exceeding one year) purchased using project funds are not capitalised. They are included as expenditure and do not appear on the balance sheet. These assets may be reclaimed by the funder at the end of the project.

RESTRICTED FUNDS

Business Improvement District contracts include two services: delivering the services set out in the proposal and providing custodial and processing services for the BID levy monies. BID monies are held separately but included in the balance sheet and any monies not used when a BID contract ends will return to the BID and hence the service is classified as restricted.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as follows:

Motor vehicles	25%
Fixtures and equipment	15%/ 20%/ 25%/ 33%/ 50%
Buildings	2%
Building alterations	15%/ 20%/ 27%/ 30%/ 33%

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

2. Income from donations and legacies

	2023 Unrestricted £	2023 Total £	2022 Unrestricted Total £
Corona Virus Job Retention Scheme grant	-	-	14,085
Donation	364	364	-
TOTAL	364	364	14,085

3. Income from charitable activities

Project income

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Business	136,817	1,345,251	1,482,068	70,930	1,245,123	1,316,053
Communities	668,127	1,543,160	2,211,287	919,481	1,688,331	2,607,812
Employment & Skills	678,070	549,159	1,227,229	885,642	442,936	1,328,578
	1,483,014	3,437,570	4,920,584	1,876,053	3,376,390	5,252,443

4. Income from other trading activities

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Rent	24,606	-	24,606	8,054	-	8,054
Sale of plant & equipment	-	-	-	15,500	-	15,500
Recharge of services	12,610	-	12,610	1,522	-	1,522
	37,216	-	37,216	25,076	-	25,076

5. Charitable expenditure

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Business	23,309	1,339,431	1,362,740	5,399	1,085,457	1,090,856
Communities	733,416	1,637,133	2,370,549	769,870	1,647,477	2,417,347
Employment & Skills	752,947	470,656	1,223,603	1,017,192	410,517	1,427,709
	1,509,672	3,447,220	4,956,892	1,792,461	3,143,451	4,935,912

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

Expenditure in the charity is analysed as follows:

2023	Direct costs £	Direct salaries £	Support costs £	Total £
Business	952,391	327,123	83,225	1,362,740
Communities	931,550	1,078,875	360,125	2,370,550
Employment & Skills	209,688	766,436	247,478	1,223,602
	<u>2,093,629</u>	<u>2,172,434</u>	<u>690,828</u>	<u>4,956,892</u>
 <i>2022</i>				
<i>Business</i>	<i>722,613</i>	<i>305,576</i>	<i>62,667</i>	<i>1,090,856</i>
<i>Communities</i>	<i>1,132,292</i>	<i>1,006,380</i>	<i>278,675</i>	<i>2,417,347</i>
<i>Employment & Skills</i>	<i>294,937</i>	<i>846,049</i>	<i>286,723</i>	<i>1,427,709</i>
	<u><i>2,149,842</i></u>	<u><i>2,158,005</i></u>	<u><i>628,065</i></u>	<u><i>4,935,912</i></u>

6. Support costs

2023	Premises costs £	Support salaries £	Transport costs £	Governance costs £	Office costs £	Total £
Business	14,230	49,408	1,003	1,578	17,007	83,226
Communities	61,575	213,794	4,338	6,829	73,589	360,125
Employment & Skills	42,314	146,919	2,981	4,693	50,570	247,477
	<u>118,119</u>	<u>410,121</u>	<u>8,322</u>	<u>13,100</u>	<u>141,166</u>	<u>690,828</u>
 <i>2022</i>						
<i>Business</i>	<i>10,449</i>	<i>37,160</i>	<i>846</i>	<i>1,594</i>	<i>12,618</i>	<i>62,667</i>
<i>Communities</i>	<i>46,468</i>	<i>165,247</i>	<i>3,761</i>	<i>7,089</i>	<i>56,110</i>	<i>278,675</i>
<i>Employment & Skills</i>	<i>47,809</i>	<i>170,018</i>	<i>3,871</i>	<i>7,293</i>	<i>57,732</i>	<i>286,723</i>
	<u><i>104,726</i></u>	<u><i>372,425</i></u>	<u><i>8,478</i></u>	<u><i>15,976</i></u>	<u><i>126,460</i></u>	<u><i>628,065</i></u>

Governance costs

	2023 £	2022 £
Professional and legal fees	<u>13,100</u>	<u>15,976</u>

Apportioned costs are allocated on the following basis:

Support salaries are based on the % of total staff

All other costs are allocated based on staff numbers.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

7. Staff information

Employees	2023 £	2022 £
Salaries and wages	2,275,739	2,250,006
Pension costs	82,555	81,655
Employer's NI contributions	207,176	184,650
Termination costs	4,444	3,401
	2,569,915	2,519,712

The emoluments, including benefits in kind, of one member of staff are within the range of £80,000 to £89,999 and two members of staff are within the range £60,000 to £69,999 (2022 one in the range £80,000 to £89,999), not including retirement benefits which are accruing under a defined contribution scheme.

Key management

The key management of the charity comprise of the Trustees and senior management team as noted on page 19.

The Trustees do not receive any remuneration for their services.

Total remuneration, including benefits, paid to key management personnel as defined on page 19, amounted to £388,909 (2022 – £266,541) the increase between years is due to redefining the members of the senior management team (2023 – 7 members: 2022 - 4 members).

Average staff numbers

	2023 £	2022 £
Direct charitable	71	80
Administration and support	9	9
Marketing and publicity	1	1
	81	90
Average headcount	96	105

In addition, a great amount of time, the value of which it is impossible to reflect in these financial statements, is donated by hundreds of volunteers across our projects.

8. Net income

This is stated after credited / (charging):	2023 £	2022 £
Auditors' remuneration	9,250	9,125
Operating lease rentals	79,222	85,627
Depreciation of fixed assets	22,858	15,748
Trustees expenses relating to travel and accommodation	-	-
Trustees having expenses reimbursed or paid on their behalf	-	-

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

9. Tangible fixed assets

	Buildings £	Building Alterations £	Fixtures & equipment £	Motor vehicles £	Total £
Cost					
As at 1 April 2022	95,001	91,862	303,993	76,898	567,754
Additions	-	16,645	1,148	-	17,793
Disposals	-	(4,830)	(6,508)	(61,822)	(73,160)
As at 31 March 2023	<u>95,001</u>	<u>103,677</u>	<u>298,633</u>	<u>15,076</u>	<u>512,387</u>
Depreciation					
As at 1 April 2022	13,298	76,899	282,710	76,898	449,805
Charge for the year	1,900	8,278	12,680	-	22,858
On disposals	-	(4,830)	(6,508)	(61,822)	(73,160)
As at 31 March 2023	<u>15,198</u>	<u>80,347</u>	<u>288,882</u>	<u>15,076</u>	<u>399,503</u>
Net Book Value					
As at 31 March 2023	<u>79,803</u>	<u>23,330</u>	<u>9,751</u>	<u>-</u>	<u>112,884</u>
As at 31 March 2022	<u>81,703</u>	<u>14,963</u>	<u>21,283</u>	<u>-</u>	<u>117,949</u>

10. Fixed Assets Investments

During the year, the charity owned 100% of the issued share capital of dormant companies at the following cost:

	2023 £	2023 No	2022 £	2022 No
Groundwork Environmental Services (Cheshire) Ltd.(Incorporated in England - 02156212)				
– par value of shares £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

11. Debtors

	2023 £	2022 £
Trade debtors	506,346	785,495
Amounts recoverable on contracts	394,019	543,750
Owed from group company	8,331	8,318
Prepayments	<u>35,359</u>	<u>34,043</u>
	<u>944,055</u>	<u>1,371,606</u>

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

12. Creditors falling due within one year

	2023	2022
	£	£
Trade creditors	265,076	555,182
Other taxes and social security	91,307	112,831
Accruals	172,831	185,637
Other creditors	14,640	14,994
Deferred income	191,037	327,057
	734,891	1,195,701
Analysis of deferred income:		
Balance brought forward	327,057	237,790
Released in year	(188,929)	(144,089)
Deferred in year	52,909	233,356
	191,037	327,057

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

13. Statement of funds

	01/04/2021 £	Income £	Expenditure £	Transfer £	31/03/2022 & 01/04/2022 £	Income £	Expenditure £	Transfers £	Total 31/03/2023 £
Unrestricted funds									
(all charitable):									
General funds	933,120	1,915,317	(1,792,461)	-	1,055,976	1,522,524	(1,509,671)	-	1,068,829
Designated funds	-	-	-	-	-	-	-	-	-
	<u>933,120</u>	<u>1,915,317</u>	<u>(1,792,461)</u>	<u>-</u>	<u>1,055,976</u>	<u>1,522,524</u>	<u>(1,509,671)</u>	<u>-</u>	<u>1,068,829</u>
Restricted funds:									
Project funds (detail below)	771,673	3,376,390	(3,143,451)	-	1,004,612	3,437,570	(3,447,220)	-	994,962
	<u>771,673</u>	<u>3,376,390</u>	<u>(3,143,451)</u>	<u>-</u>	<u>1,004,612</u>	<u>3,437,570</u>	<u>(3,447,220)</u>	<u>-</u>	<u>994,962</u>
Total funds	<u>1,704,793</u>	<u>5,291,707</u>	<u>(4,935,912)</u>	<u>-</u>	<u>2,060,588</u>	<u>4,960,095</u>	<u>(4,956,892)</u>	<u>-</u>	<u>2,063,791</u>
Restricted funds:									
Amberswood Volunteer Welfare Cabin	-	10,000	-	-	10,000	-	(10,000)	-	-
Selnet BBO - Age of Opportunity	2,288	20,233	(22,521)	-	-	23,350	(23,350)	-	-
Selnet BBO – Changing futures	-	35,936	(35,936)	-	-	1,115	(1,115)	-	-
Selnet BBO – Invest in Youth	-	131,922	(131,922)	-	-	130,624	(130,624)	-	-
Selnet BBO – Invest in Youth 2	-	2,872	(2,872)	-	-	33,927	(33,927)	-	-
GGHT BBO – New Leaf	-	63,657	(63,657)	-	-	65,109	(65,109)	-	-
Big Local Rudheath & Witton	50,202	72,799	(99,867)	-	23,134	97,688	(106,639)	-	14,183
Big Local - Windmill Hill	17,494	175,728	(129,596)	-	63,626	51,792	(97,319)	-	18,099

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

	01/04/2021	Income	Expenditure	Transfer	31/03/2022 & 01/04/2022	Income	Expenditure	Transfers	Total 31/03/2023
	£	£	£	£	£	£	£	£	£
Big Local - Latchford	55,820	132,334	(87,643)	-	100,511	28,134	(98,558)	-	30,087
Big Local – L30 Million	-	100,252	(42,801)	-	57,451	115,518	(172,969)	-	-
Blackburn EDZ BID	-	-	-	-	-	111,559	(84,536)	-	27,023
Burnley BID	76,778	238,699	(194,608)	-	120,869	215,187	(270,232)	-	65,824
Gadbrook Park BID	-	209,101	(209,101)	-	-	203,601	(203,601)	-	-
Northwich Town Centre BID	-	277,056	(277,056)	-	-	227,838	(227,838)	-	-
Warrington TEC BID	-	308,266	(201,704)	-	106,562	257,172	(247,950)	-	115,784
Winsford BID	68,010	110,500	(106,313)	-	72,197	116,002	(141,581)	-	46,618
West Chester BID	77,706	101,500	(96,675)	-	82,531	134,869	(87,309)	-	130,091
Wilmslow Town Centre BID	-	-	-	-	-	79,024	(76,383)	-	2,641
Grow Speke Community Zone	26,992	2,866	(10,567)	-	19,291	54,050	(73,341)	-	-
HLF - Rivington	-	43,168	(43,168)	-	-	-	-	-	-
River Douglas Fisheries Project Opening Up the River Douglas - ERDF	214,739	7,864	(175,829)	-	46,774	-	(46,774)	-	-
Rivington Festival of Light	-	11,407	(11,407)	-	-	11,640	(11,640)	-	-
Saltscape Legacy Heritage	700	-	-	-	700	-	-	-	700
Lever Park Cast	-	8,996	(8,996)	-	-	4,149	(4,149)	-	-
Blackpool Community Farm	-	15,280	(2,064)	-	13,216	53,983	(52,091)	-	15,108
Rivington Music Festival	-	968	(968)	-	-	-	-	-	-
Nature Friendly Schools	-	4,000	(4,000)	-	-	1,739	(1,739)	-	-
Love My River Pass On Plastic	-	1,180	(1,180)	-	-	-	-	-	-

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

	01/04/2021 £	Income £	Expenditure £	Transfer £	31/03/2022 & 01/04/2022 £	Income £	Expenditure £	Transfers £	Total 31/03/2023 £
Roots to Wellbeing Knowsley	-	18,000	(18,000)	-	-	-	-	-	-
Love My River – Chorley WEG	-	16,250	(16,250)	-	-	-	-	-	-
@ The Grange	104,701	226,325	(206,434)	-	124,592	324,330	(275,950)	-	172,972
Grange Park ERDF	-	49,269	(49,269)	-	-	116,235	(116,235)	-	-
Green Doctor - Wigan	-	88,206	(88,206)	-	-	163,877	(163,877)	-	-
Green Doctor – Emergency Fuel Vouchers	-	15,780	(15,780)	-	-	-	-	-	-
Green Recovery Challenge Fund	-	525,973	(525,973)	-	-	32,553	(32,553)	-	-
GRCF 2 – River Douglas Challenge	-	124,800	(90,911)	-	33,889	99,839	(93,593)	-	40,135
Love My River Douglas Catchment Citizen Science	-	36,570	(36,570)	-	-	28,883	(28,883)	-	-
National Year of Service	-	19,723	(19,723)	-	-	32,659	(32,659)	-	-
Gambling Awareness	-	28,177	(9,588)	-	18,589	-	(13,989)	-	4,600
Community Health Building	-	50,000	(12,971)	-	37,029	115,000	(51,278)	-	100,751
Blackpool Youth Hub	-	9,801	(9,801)	-	-	2,927	(2,927)	-	-
Unique FY Media	33,637	37,572	(45,055)	-	26,154	-	(26,154)	-	-
Bright Park	-	-	-	-	-	11,558	(11,558)	-	-
Greater Manchester Green Spaces Fund – Enabler	-	-	-	-	-	11,533	(11,533)	-	-
Green Community Hubs – Northern Network	-	-	-	-	-	219,568	(106,725)	-	112,843
Green Doctor Energy Redress (Lancashire)	-	-	-	-	-	21,713	(21,713)	-	-
AHRC - Fylde Coast	-	-	-	-	-	3,906	(3,906)	-	-
Outdoor Education	-	-	-	-	-	54,108	(45,207)	-	8,901
Claremont	-	-	-	-	-	6,250	(3,125)	-	3,125

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

	01/04/2021 £	Income £	Expenditure £	Transfer £	31/03/2022 & 01/04/2022 £	Income £	Expenditure £	Transfers £	Total 31/03/2023 £
Home from Hospital Violence Reduction Alliance Facilitator	-	-	-	-	-	22,415	(22,415)	-	-
Blackpool Multiply PCN VSCE Partnership Test and Learn	-	-	-	-	-	15,000	(7,333)	-	7,667
Green Influencers	17,606	18,360	(17,648)	-	18,318	31,500	(31,500)	-	-
Urgent Discharge	25,000	25,000	(20,821)	-	29,179	41,320	(20,660)	-	20,660
	<u>771,672</u>	<u>3,376,390</u>	<u>(3,143,451)</u>	<u>-</u>	<u>1,004,612</u>	<u>3,437,570</u>	<u>(3,447,220)</u>	<u>-</u>	<u>994,962</u>

Amberswood Volunteer Welfare Cabin – Funding from the National Lottery to purchase a welfare cabin, which will be installed on site at Amberswood.

Big Local Windmill Hill / Rudheath & Witton/ Latchford/ L30 Million – Big Local Trust funding to enable residents to meet the five key priorities they identified in their areas and make a lasting and positive difference to their communities. These are 10 year projects with funds expected to be fully utilised by the end.

BBO and New Leaf programmes - Supporting unemployed people to get into work, training or volunteering, the groups offer different age focus.

Grow Speke – Mixed funding to redevelop a former urban social club site into a community horticulture facility.

Rivington Festival of Light – Fundraising event in partnership with Rivington Heritage Trust.

Business Improvement District (BID) – Contracts to deliver safer, cleaner, supported and sustainable environments using levies from local businesses.

River Douglas Fisheries project – Payment from United Utilities in lieu of Environment Agency fine, for water environmental works.

Saltscape Legacy Heritage – HLF grant for maintenance of project profile.

Lever Park Cast – Funding from United Utilities to support the restoration and management of Rivington Terraced Gardens.

Blackpool Community Farm – Funding received from Blackpool Coastal Housing , Blackpool Council, Know Your Neighbourhood and Garfield Weston Foundation to support the continued work with local people on environmental volunteering projects across Grange Park.

Nature Friendly Schools – Funding to advise secondary schools about outdoor education and ground improvements.

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@ The Grange – Funding from Blackpool Council for the provision of management responsibility for the community hub with the aim of contributing to the social, physical, economic, educational and environmental wellbeing of the community.

Grange Park ERDF – Funded by ERDF via Blackpool Council to adopt a whole place based approach to increasing community resilience to climate change and carbon reduction.

Green Doctor – Funding to assist vulnerable people and those with low incomes make home energy efficiency savings, reduce energy bills, make homes warmer and safer and distribute emergency fuel vouchers.

Green Recovery Challenge Fund 2 – River Douglas Challenge – Funded by National Lottery Heritage Fund on behalf of DEFRA to deliver a partnership programme on the River Douglas Catchment.

Love My River Douglas Catchment Citizen Science – Funded by the Environment Agency to deliver WEIF community citizen science projects on the River Douglas.

National Year of Service – Funding to recruit 4 young people to improve skills and experience working on community projects.

Gambling Awareness – Funding from Greater Manchester Combined Authority to engage with vulnerable young people to raise awareness and reduce gambling in Wigan.

Community Health Building – Funded via Wigan Borough LDP to understand and develop capacity in the VCSE sector to create new and existing asset-based opportunities which provide early intervention.

Blackpool Youth Hub – Funded by Blackpool Council to deliver an employer led programme designed on enhancing young people's knowledge and perceptions on working life and career opportunities.

Unique FY Media – Funded by BBC Children In Need and the Youth Futures Foundation to deliver a creative media programme for 16-18 years old in the Blackpool area.

Bright Park – Funded by Bright Park Trust to undertake a series of staff training events, volunteer work parties and community engagement activities at Bright Park.

Greater Manchester Green Spaces Fund Enabler – Funded via GM Green Spaces Grant the project will be working alongside Groundwork Manchester.

Green Community Hubs Northern Network – National Lottery funded programme to support and grow Green Community Hubs throughout the North of England being belivered in partnership with 4 other Groundwork Trusts.

AHRC – Fylde Coast – Funded via University of Liverpool, the AHRC research grant will look at community hubs across the Fylde Coast.

Outdoor Education – Funded via the Firethorn Trust to deliver a Nature Friendly Schools programme, providing dedicated support to schools to enable them to make better use of the environment in curriculum delivery, supporting them with the resources in and around Ellesmere Port.

Claremont – Funding from the Rank Foundation to deliver a detached Youth Work project based in the Claremont area of Blackpool working with 18-25 year olds.

Home from Hospital Violence Reduction Alliance Facilitator – Funding from 10GM to provide a responsive and adaptable pathway for individuals who are delayed from hospital discharge to link up the support from the Home Treatment, Crisis or Community based team.

Blackpool Multiply – UKSPF funding via Blackpool Council to improve individual's ability to understand and use maths in daily/ life/ home/ work setting.

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PCN VCSE Partnership Test and Learn – Funding from 10GM to explore how we create and sustain collaborative partnerships between PCN and VCSEs in order to tackle health inequality.

Green Influencers - Funded by The Ernest Cook Trust and the #iwill Fund to introduce climate change and sustainability to young people aged 10-14 within the St Helens area.

Urgent Discharge – The funding from Northwest Boroughs Healthcare NHS Foundation Trust will aim to support adults to live independently in the Borough of Wigan.

GROUNDWORK CHESHIRE, LANCASHIRE & MERSEYSIDE

14. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	112,884	-	112,884
Net current assets	955,945	994,962	1,950,907
	<u>1,068,829</u>	<u>994,962</u>	<u>2,063,791</u>

Fund balances at 31 March 2022 are represented by:

Tangible fixed assets	116,324	1,625	117,949
Net current assets	939,652	1,002,987	1,942,639
	<u>1,055,976</u>	<u>1,004,612</u>	<u>2,060,588</u>

Free reserves:

	2023	2022
Net current assets	<u>£955,945</u>	<u>£939,652</u>

15. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	1,766,732	(24,991)	1,741,741
	<u>1,766,732</u>	<u>(24,991)</u>	<u>1,741,741</u>

16. Constitution

The company is limited by guarantee and does have share capital. In the event of the charity being wound up the members are committed to contributing £1 each.

17. Taxation

The charity is a registered charity and is entitled to claim annual exemption from UK corporation tax under sections 466 to 477 of the Corporation Tax Act 2010.

18. Other commitments

There are no capital commitments at the 31st March 2023.

19. Related party transactions

There are no transactions with Trustees which require disclosure.

No trustee or member of the charity has any commercial interest in the charity. The Board is comprised of independent trustees, and although they are accountable to the members, the members do not have Board nomination rights. It is therefore considered that there is no ultimate controlling party for the charity.

20. Lease commitments

Operating leases

At the year end the charity had the following minimum commitments under operating leases

	2023 £	2022 £
Payable within		
One Year	67,302	75,453
Between 2 and 5 year	172,486	215,719
After more than 5 years	-	-
	<u>239,788</u>	<u>291,172</u>