GROUNDWORK NORTH WALES

England & Wales · Charity number 1004132

Details

Other names	GROUNDWORK WREXHAM, GROUNDWORK WREXHAM & FLINTSHIRE
Status	Registered
Legal form	Charitable company
Company number	02614714
Registered	1991-09-12
Register	View on the Charity Commission register

Contact

Address	Groundwork North Wales 3-4 Plas Power Road Tanyfron Wrexham Clwyd LL11 5SZ
Phone	01978757524
Email	info@groundworknorthwales.org.uk
Website	www.groundworknorthwales.org.uk

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Activities

Objects: TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT INCLUDING THAT WHICH IS OF EDUCATIONAL OR SCIENTIFIC INTEREST TO THE GENERAL PUBLIC OR WITHIN WHICH THE WILDLIFE IS IN NEED OF PROTECTION AND INCLUDING THE IMPROVEMENT AND MAINTENANCE OF PUBLIC PARKS IN WALES & ENGLAND. TO ADVANCE PUBLIC EDUCATION IN ENVIRONMENTAL MATTERS AND IN ALL MATTERS CONCERNING WILDLIFE AND NATURE CONSERVATION, IN THE WAYS OF BETTER CONSERVING, PROTECTING AND IMPROVING THE SAME WHERE SO EVER. TO CONSERVE AND PROTECT THE PHYSICAL AND NATURAL ENVIRONMENT BY PROMOTION OF SUSTAINABLE WASTE MANAGEMENT PRACTICES IN ACCORDANCE WITH THE BEST PRACTICABLE ENVIRONMENTAL OPTION IN WALES & ENGLAND THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN OR RURAL REGENERATION OF AREAS IN SOCIAL OR ECONOMIC DEPRIVATION, BY RELIEVING POVERTY OR FINANCIAL HARDSHIP THROUGH; IMPROVING THE EMPLOYABILITY OF DISADVANTAGED INDIVIDUALS THROUGH THE; THE PROVISION OF WORK PLACEMENT, AFFORDABLE CHILDCARE, TRAINING AND VOLUNTEERING OPPORTUNITIES, THE PROVISION OF QUALITY AFFORDABLE FURNITURE AND HOUSEHOLD GOODS, THE PROVISION OF ITEMS SUCH AS FOOD AND ENERGY EFFICIENCY MEASURES AND ENERGY EFFICIENCY ADVICE THROUGHOUT WALES AND ENGLAND TO PROVIDE FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE PERSONS FOR WHOM THEY ARE INTENDED IN WALES AND ENGLAND. TO ADVANCE CULTURAL WELL-BEING THROUGH PEOPLES ENGAGEMENT WITH THE ARTS AND THE NATIONS BUILT AND NATURAL HERITAGE IN WALES AND ENGLAND.

Activities: Groundwork works in partnership with the private, public and voluntary sectors, to enable people to change their own lives for the better, by engaging them in physical environmental activities and helping them to gain green skills and jobs.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** PLEASE SEE OBJECTS
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,948,172	£2,727,622	£2,055,102	65
2024-03-31	£2,674,655	£2,678,717	£1,834,551	69
2023-03-31	£2,565,617	£2,678,337	£1,838,613	77
2022-03-31	£3,341,228	£2,626,368	£1,951,333	79
2021-03-31	£2,673,123	£2,201,038	£1,236,473	65

Trustees

Name	Role	Appointed
Carl Ryan Stephens		2024-11-28
Dr Stan Moore		2013-11-27
HELEN ELIZABETH WRIGHT		2013-01-07
Kenneth Rodney Taylor		2020-01-30
Nicholas Charles Ringrose		2024-11-28
Nicola Jane Said		2020-03-24
Nigel Frederick Reader CBE		2020-03-24
Sarah Overson		2013-11-27

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GROUNDWORK NORTH WALES

England & Wales - Charity number 1004132

Accounts

REGISTERED COMPANY NUMBER: 02614714 (England and Wales)
REGISTERED CHARITY NUMBER: 1004132

REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025 FOR GROUNDWORK NORTH WALES

GROUNDWORK NORTH WALES

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FOR THE YEAR ENDED 31ST MARCH 2025

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Report of the Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Name of Charity

The name of the charity is Groundwork North Wales (GWNW). It is referred to in this report as "The Trust".

GWNW wholly owns two subsidiary trusts (also companies limited by guarantee), Refurbs Flintshire and Wild Ground. Together the three trusts are referred to in this report as the GWNW Group of Trusts or the Group.

GWNW is a member of the Federation of Groundwork Trusts. The use of the word "Groundwork" is used as a collective term to describe the Federation and the member Groundwork Trusts.

Objectives and Activities

Groundwork North Wales's charitable objectives are set down in our Memorandum and Articles of Association and date from the interpretation of charitable activities when they were drafted in 1991 as amended at annual general meetings and by written resolution.

- To promote the conservation, protection and improvement of the physical and natural environment including that which is of educational or scientific interest to the general public or within which the wildlife is in need of protection and including the improvement and maintenance of public parks.

- To advance public education in environmental matters and in all matters concerning wildlife and nature conservation, in the ways of better conserving, protecting and improving the same wheresoever.

- To conserve and protect the physical and natural environment by promotion of sustainable waste management practices in accordance with the best practicable environmental option.

- The promotion for the benefit of the public of urban or rural regeneration of areas in social or economic deprivation, by relieving poverty or financial hardship through improving the employability of disadvantaged individuals through the provision of work placement, affordable childcare, training and volunteering opportunities, the provision of quality affordable furniture and household goods, the provision of items such as food and energy efficiency measures and energy efficiency advice.

- To provide facilities for recreation and other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the persons for whom they are intended.

- To advance cultural well-being through people's engagement with the arts and the nation's built and natural heritage.

Our Strategic Objectives

Groundwork North Wales as a charity works to transform lives in disadvantaged communities. Our team help people to carry out hundreds of projects each year. We do this by tackling climate change; helping people out of fuel and furniture poverty; bringing out the best in young people by helping them to improve their local area; building stronger communities by improving green space and conserving the natural environment; getting people back into work and supporting them to gain skills and qualifications.

As an organisation Groundwork North Wales is committed to improving the social, economic, environmental, and cultural wellbeing of Wales. Focusing our activities where we can make the most difference, our diverse range of programmes and activities enable our team to respond to the changing needs of our communities, helping them create the Wales they want to live in, now and in the future.

Our day-to-day operations and our strategic objectives are aligned to the Groundwork Federation's 2023-28 strategy to:

- Help people improve their prospects—increasing confidence, skills, wellbeing, and employability, and helping those out of work to find jobs in the green economy,
- Help people create better places—making communities greener, healthier and better prepared for the future and enabling people to work together to bring about change in their local area.
- Help people protect the planet—supporting people and businesses to reduce their carbon footprint, cut waste, and take practical action to combat climate change.

Our Business Plan Objectives for the year 2024-25

Our overriding business plan theme was for our group of charities to remain financially viable, and to sustain our ability to deliver our activities in line with our charitable objectives while making the most of opportunities to undertake new initiatives and to achieve growth, thereby contributing to the economic, social, environmental and cultural wellbeing of the communities of North Wales.

It was the first year in which our plans and actions were framed within our new strategy 2024-2027 with our focus on people, place, and planet:

- We help people improve their prospects and wellbeing through meaningful and quality interventions.
- We protect and enhance green and blue spaces for people and nature.
- We protect the planet with practical action to reduce waste and combat climate change.

Our business plan priorities were to:

- Build on the work we have done to position the organisation as a national training provider and to grow both in demand and geographically.
- Address the financial underperformance of our café business while maintaining and enhancing its success and social value to the communities served.
- Increase our capability to deliver by investment in our people and volunteers,
- Drive efficiencies and economies to ensure best value for money in all we deliver.
- Enhance existing and develop new relationships with partners, funders, and businesses.

Access to improved financial management information enabled us to continue to make business changes and enhancements to ensure a more cost-effective and sustainable delivery of our priorities and the continuing viability of the GWNW Group of Trusts.

Overview of Activities

The health, safety, and wellbeing of our staff, volunteers and the individuals and communities we serve continued to be uppermost throughout the period.

It was another year of great challenge for all with the continuing conflicts in the Ukraine and Middle East, high inflation fuelling the cost-of-living crisis and general economic instability. As much as ever we were conscious of the part we should play in helping our communities to cope.

Our passion for engaging people with the natural environment and supporting them to think about their environmental impacts has always been the golden thread that runs through our activities on the ground. This last 12 months has been no different and we have delivered a varied and diverse range of activities and projects across North Wales accordingly.

Our programme areas continue to align with Welsh Government's key wellbeing drivers with links to Social, Economic, Environmental and Cultural Wellbeing.

We also made the time to take stock of the way in which we operate as an organisation. Following the fundamental review we undertook in 2023-24 with mentoring support from Pilotlight, this year we followed through the resulting programme of strategic refreshment including the delivery of a strategic business plan 2024-27, a new set of organisational values and behaviours, a significantly enhanced financial management capability, and a set of governance improvements leading to a blueprint for board development and succession.

During the year our achievements were recognised formally by our successes in a range of award nominations, including the listing of the GWNW Group in the top 100 social enterprises in the UK for the fifth consecutive year. Further details are given later in this report.

The highlights of our business activities, programmes, and projects for this year are set out below.

GROUNDWORK NORTH WALES

Training

The training wing of our business has gone from strength to strength with annual income increasing to over £840k from the £600k secured in 2023-24 (£440k in 2022-23). Factors contributing to the further growth included receiving additional Multiply SPF funding, and changes to safeguarding and Children in Wales regulations giving us more work to help organisations meet the additional requirements. The training team have delivered over 1,978 qualifications as well as a substantial financial contribution after deducting direct delivery costs, and this has been reinvested into funding our charitable objects for the benefit of local communities and the environment.

In 2023 we were successfully reappointed as a lead provider for Adult Community Learning Wrexham and Flintshire and in 2024-25 this area of our training business has seen further growth, accounting for 35% of total annual income. Over the past three years we have supported 7,254 learners under the scheme.

Clywedog Valley Partnership

The Clywedog Valley Partnership is coordinated by GWNW and plans to revitalise the heritage assets of the Clywedog Valley for the benefit of the local community and visitors. With funding secured from Heritage Lottery in 2022-23 we were able to progress the Partnership's ambitious plans, by initiating feasibility studies for a series of linked heritage buildings and natural sites along the Clywedog Valley and starting to develop detailed plans to support our next major funding bid to HLF. In the longer term this will benefit local people through opportunities for volunteering, education and training, wellbeing, and enjoyment, as well as supporting the local economy by attracting visitors from further afield. As part of the overall vision for the Clywedog Valley we have given focus to the heritage sites at King's Mill and Nant Mill, as well as the Minera Lead Mines & Country Park which was showcased in the 2022-23 Annual Report. We have continued to actively support the community groups at both King's Mill and Nant Mill, enabling them to be

registered with Companies House as community trusts and as charities with the Charity Commission. We will continue to provide support to both trusts with governance and fundraising as they become more established.

The culmination of the first stage will be the development of the all-important stage 2 submission which is targeted for November 2025.

Café Cyfle, Alyn Waters and Buckley

Our cafes continued very successfully to deliver our social and environmental objectives and were greatly valued by the communities they serve. Having identified that they were operating at a financial loss in 2023-24, and in need of remedial action to ensure their future viability, appropriate measures were implemented, including restructuring, tighter shift management and staff utilisation, price adjustments, and (in the case of Buckley) rebalancing the use and opening times. By the end of 2024-25 the cafes collectively were operating at better than break-even, with the prospect of turning a small surplus in 2025-26.

Projects

In 2024-25 GWNW has continued to deliver a variety of projects targeted at our core themes of people, place, and planet. Details of many of these projects can be found in a separate publication our Annual Review 2025. Three totemic examples are given below for illustration.

- Happy Families was funded by a Nationwide Community grant and ran sessions in Wrexham and Flintshire with the aim of supporting new parents through the emotional and practical challenges of parenthood, providing a nurturing environment where caregivers could develop skills, build confidence, and form meaningful connections. The project offered vital respite from the isolation and many pressures new parents face. For participants dealing with relationship difficulties, financial hardship, housing insecurity, or even domestic abuse, the project created a place where individuals could connect with others sharing similar experiences, helping attendees gain essential life skills such as confidence, patience, and problem-solving.

- Next Stepz supported young people aged 14 to 24 facing mental health challenges, providing support to some of the hardest-to-reach young people in our community. Participants experienced significant transformations from social anxiety and isolation to increased interaction, laughter and belonging. Practical life skills training formed a core component through hands-on cooking sessions and woodwork activities, developing their technical skills and self-confidence, while first aid certification provided accredited qualifications enhancing future employment prospects.

- Safer Streets sought to actively address the root causes of youth anti-social behaviour through partnership working with local schools and organisations in Wrexham and Flintshire. The project worked with distinctively different groups, demonstrating complexities and varying degrees of success supporting young people with diverse behavioural challenges. Participants completed qualifications while contributing to their community through practical activities, including creating planters for the local community café, and crafting a wooden bench donated to a local school, symbolising the project's core objective of fostering positive community engagement. Participants reported improved self-esteem, better school attendance and behaviour, reduced anxiety, and decreased anger. The project succeeded in creating lasting personal and community benefits.

WILD GROUND

General Reserve Management

General reserve management has continued across our network of fifteen sites. Our team of reserves officers work across sites to ensure they are maintained safely and provide the best habitat for our range of supported species. The team provide a range of volunteer opportunities for local communities, deliver educational sessions to local schools, and organise events throughout the year. Work has been prioritised across all sites based on contractual obligations, project aims and commitments, and safety requirements. Priority sites with a designation or linked to a contract are

maintained to a good or excellent standard, while other sites are maintained to a moderate or good standard. The focus of reserve management through the year included grassland management, access improvements, pond management, tree management, clearing invasive species, and infrastructure improvements such as fencing, bridge repairs, and drainage. As regards site and tree safety, monthly safety checks have been recorded digitally using a mapping system, allowing staff to report issues directly via site maps, pinpointing the location accurately.

Newt Networks

In early 2023 we were delighted to be awarded £250k funding by the Nature Networks Fund (a Welsh Government grant programme delivered by the National Lottery Development Fund) to support our Newt Networks programme which started on 1st April 2023 and extended over the following two years. Working in partnership and involving communities the programme sought to increase the resilience of the network of all our protected sites in Northeast Wales. The Wild Ground team engaged with local communities, schools, and volunteers with the aim of making our site habitats more resilient and of increasing nature connectivity. A wide range of enjoyable, accessible engagement activities to suit varied interests, abilities and access needs were delivered. The programme also included capital investment in sites to deliver habitat improvement, especially for great crested newts, and to support partner neighbouring sites to improve connectivity. In 2024-25 capital works were delivered at

Aberderfyn – Pond Creation
Glascoed – Fencing to protect pond habitats
Broadoak – Woodland Management Works
Knowle Hill – Woodland Management Works

All the capital works were designed to improve and expand suitable habitats for various species on the sites.

Rhydymwyn Valley Nature Reserve

Staff have continued to manage and deliver the contract for this Defra owned site. The contract stipulates a range of site management prescriptions and survey requirements. The contract is managed by Defra with monthly liaison meetings. In addition to an annual report, we are also required to report against KPIs and produce survey data at regular intervals. The most recent contract was awarded in October 2022 for one year with potential annual extensions for a further three years. The annual extensions were secured by Wild Ground, and the current contract concludes at the end of September 2026. A retendering process is expected to be launched during 2025-26, for which Wild Ground will compete.

REFURBS FLINTSHIRE

Main Operations

The charity has continued to collect bulky household waste and to redistribute household goods to lower income households at affordable prices. These redistributed household goods might otherwise have been discarded as waste to landfill.

Refurbs has also continued to deliver cleaning and clearance services for Flintshire County Council's (FCC) void properties. This contract was for an initial period of two years and has been subject to a series of fixed term extensions.

There has been an increase in the number of sofas included in the bulky collection and those which could not be recycled were channelled to the Oakenholt site where the sofa deconstruction team are based. Our sofa deconstruction offering continued to show the value of partnership working alongside Flintshire County Council.

Legal restrictions relating to the use and presence in upholstered domestic seating of persistent organic pollutants (POPs) which apply in England are yet to be implemented in Wales. This could have serious implications for operations and associated costs at Refurbs, in particular bulky waste and sofa deconstruction. A watching brief is being maintained.

The retail business continued to operate successfully at the Flint site throughout the year. Online sales in particular through the Facebook marketplace have expanded successfully.

Across the GWNW Group the accuracy of financial information and quality of financial management has been improved. In the case of Refurbs this has enabled a more forensic and commercial understanding of the costs and viability of the different areas of business and has helped to inform the renegotiation of, and retendering for, contracts. Tighter control has been exercised over costs, while activity levels and associated income have generally increased, generating a pleasing contribution to Group overheads for the year

Buckley Repair and Reuse Centre with Community Café

The successful establishment and early months of operation of the centre and café, which are in the ownership of Refurbs, were heralded in the 2021-22 and 2022-23 annual trustees report. The centre has become a focal point for the local community and great relationships have been formed. The centre continues to fulfil its objective of promoting education and behavioural change on waste and recycling initiatives, as well as providing volunteering opportunities for local people. An extensive programme of repair, recycling, and upcycling workshops and sessions has been run successfully throughout the year. The café complements the centre and provides the opportunity for quiet enjoyment and social interaction.

However, with our improved understanding of the financial dimension of the business, it became clear that the Buckley establishment, in particular the café, was running at a loss. To ensure its future viability and sustainability it was necessary to implement appropriate remedial measures including changing staffing arrangements and revising the balance of use of the site. Tight management will continue to be exercised to achieve the target of break-even.

Community Fridge

The Community Fridge located at the Refurbs site in Flint is well established. We have now come to the end of our two-year funding arrangement from the Landfill Tax Fund and through that period we gained 337 members to the community fridge and saved 17.4 tonnes of food from going to landfill and avoided the associated CO2 emissions. We ask for a £3 donation to attend the fridge which supports the running costs, with the balance being paid by other subscription funding we have secured. The Hubbub Corporate Campaign ("Community Fridge Creating More Connections") has continued to reach out to local communities and organisations to support the fridge, with several companies now hosting a food amnesty tub—a collection point for surplus food items, which will be distributed to the local community through the Community Fridge. Regular website updates about the Community Fridge are shared alongside a social media awareness campaign. We are delighted to play our part in easing the food poverty challenge in the community, as well as to benefit the natural environment by reducing food waste disposals to landfill and consequent greenhouse gas emissions.

PROGRAMME OF BUSINESS IMPROVEMENTS

As we reported last year, we were privileged to take part in a business improvement programme with mentoring support from Pilotlight, the costs of which were generously funded by the Garfield Weston Foundation. Over a 12-month period we engaged in a process of fundamental self-reflection with guidance from four Pilotlight experts and an assigned project manager. The key outcomes from the programme were:

- A strategic plan 2024-27.
- A strengthened financial management capacity with insightful and reliable financial information, including forecasts.
- A revised set of organisational values and behaviours.
- Governance improvements, including a skills audit of the board, leading to a blueprint for board development and succession.
- An improved understanding of the commercial aspects of the business, enabling clarity on pricing, profitability, and viability.

While the programme concluded formally with a final progress review with the Pilot lighters in April 2024, the outcomes are now integrated into the way we do business, and we are determined to ensure the open-minded and can-do spirit the programme engendered live on.

RECOGNITION

During the year our achievements were recognised formally by our successes in a range of award nominations:

Investors in People Awards 2024: shortlisted in the Third Sector Employer of the Year category

Investors in People Awards 2024: Aaron Jones, a valued member of our youth team, was shortlisted in the Community Employee of the Year category.

Reuse Network Awards 2024: Refurbs Flintshire was shortlisted in the Organisation of the Year category.

Social Business Wales Awards 2024: GWNW was shortlisted in the Social Enterprise of the Year category.

WISE 100 2025: Our Chief Executive, Karen Balmer, was named in the list of Top 100 Women in Social Enterprise in the UK.

SE 100 2025: GWNW Group was named as one of the top 100 social enterprises in the UK for a 5th consecutive year and as a finalist in the Social Business Pioneer category.

Group Performance Measures

People	
• Green Doctor Visits	146
• Number of Volunteers	264
• People Supported (cost of living crisis)	1,613
• Formal Qualifications Gained	2,271
Places	
• People Engaged in Arts & Heritage Activities	1,700
• Area of Land Maintained/Improved	376,250 m2
• Biodiversity Improvement Actions	243
Planet	
• Trees Planted	70
• Diversion of Waste from Landfill	847 tonnes
• Environmental Improvement Projects	42

Financial Review

The Trust assesses its financial performance against the opening forecast budget and monitors actual results on a regular and systematic basis during the year. It has been another challenging year financially in the aftermath of the pandemic and associated restrictions and with the surge in fuel prices and the general rate of inflation while competition for limited resources within the sector has continued to grow, as our core funding support has come under increasing pressure. We have been able to secure total income for the year of £2,948,172.

The principal sources of funding were as follows:

Welsh Government	£136,678
Public Sector Bodies	£246,262
Charitable Trusts	£145,639
Private Sector	£572,744
National Lottery	£264,634
Local Authority	£1,496,967
Housing Association	£85,248

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, ie the working capital of the charity, and to cover any unplanned eventualities. The Trustees reviewed the policy during the year and revised the required minimum level of unrestricted reserves to 3 months of unrestricted expenditure with no specified upper limit.

Total reserves held at 31st March 2025 amounted to £2,055,102. The amount held as restricted reserves amounted to £1,358,562 with £696,540 in unrestricted reserves. From the results reported for the year, the required minimum level of unrestricted reserves policy has been met.

Financial Strategy

Essential components of our strategy are that full cost recovery is achieved, that our organisations continue to build and maintain reserves and that good cash flows are maintained. To this end we will endeavour to

- ensure we have sufficient working capital, to cover no less than 3 months expenditure needs, by building our unrestricted reserves,
- ensure we have the right product and service mix between grant and non-grant funded activities to mitigate financial risk,
- develop our product and service offer to ensure we at least cover our costs and remain financially viable, with any surpluses reinvested in the quality and reach of our delivery.

Our business plan for 2024-25 sought to continue to operationalise our financial strategy.

Plans for Future Periods

In accordance with our strategic plan 2024-2027 our delivery priorities will continue to focus on people, places, and the planet, with five strategic priorities:

- Enhanced financial management—both systems and people—to support better decision-making.
- A resilient and sustainable organisation with robust governance, capacity to deliver, and clear succession planning.
- Growing and cultivating our commercial operations to drive financial resilience and sustainability.
- Championing nature conservation through positive and proactive land management and helping more people to experience and value open spaces.
- A developed and thriving circular economy and carbon reduction offer.

Structure, Governance and Management

Groundwork North Wales is a registered charity and company limited by guarantee as defined by the Companies Act 2006. The governing documents are its Memorandum and Articles of Association.

The governing body of the trust is its board of trustees who are also the directors of the company in accordance with the Companies Act 2006. The directors are the members of the company. The board is responsible for strategic decision making and is ultimately responsible for the financial viability of the company. It meets a minimum of four times a year. Trustees are appointed on a three yearly basis and retire by rotation at the AGM; retiring trustees can be reappointed, while having regard for the limitations and exceptions provisions in the Articles.

Organisational structure and decision-making powers

The board retains authority for the overall strategy and policy of the Trust and approves the Strategic Plan as well as the annual Business Plan. The board delegates decision making powers to the Chief Executive and to two sub-groups:

the Finance and HR Subgroup and a Risk Assurance Subgroup. A Board trustee chairs each Subgroup, and the members are appointed by the Board. Terms of reference for the Subgroups prescribe their delegated authority from the Board and specify limitations on the authority for matters which the Board reserves to itself.

The Finance and HR Subgroup's responsibilities include reviewing the management accounts, as well as the annual accounts for publication, oversight of financial and HR policies and matters appertaining to the remuneration and welfare of the trust's staff. It meets four times a year in between the quarterly Board meetings.

The Risk Assurance Subgroup was established during 2022-23 to monitor and provide assurance on the GWNW Group's principal risks and supporting risk management processes. The Subgroup's remit also includes health & safety risks, policy, procedures, and performance. It also meets four times a year ahead of meetings of the board.

Induction and training of new trustees

New members of the Board of Trustees are provided with the Charity Commission's guidance: The Essential Trustee: What you need to know; What you need to do" and a full pack of other trust documents such as the latest annual report and accounts, risk register and business plan. New Trustees have an induction meeting with the Chief Executive, members of the Senior Management Team and the Chair of the board of Trustees.

At the AGM on 28th November 2024 two new members were appointed to the Board, Nick Ringrose and Carl Stephens, while long-serving Board member, Claire Powell, stood down. GWNW is immensely grateful to Claire for her 20 years of valued service.

Relationships within the Groundwork Federation

The Trust is part of the Federation of Groundwork Trusts in England, Wales and Northern Ireland, each working with their partners in deprived areas to improve the quality of the local environment, the lives of the local people and the success of the local businesses. The GWNW Chair and CEO are both members of the overarching Federation Board. Groundwork North Wales works in partnership with its sister trust in South Wales to provide national coverage across Wales. A constructive working relationship has been maintained with Groundwork Northern Ireland (GWNI)) with a formal agreement operating throughout the year for the provision of financial management and other support services by GWNW to GWNI.

Governance review

A comprehensive review of the governance of Groundwork North Wales and of its two subsidiaries, Wild Ground and Refurbs Flintshire, was conducted in 2021 using the framework for governance reviews issued by Groundwork UK for use across the Federation. While the findings were generally positive, a series of improvement actions were identified which were approved by the Board. Their implementation was completed by the end of 2022.

With mentoring support from Pilotlight during 2023-24 key aspects of governance were further reviewed leading to the development of a new strategy for the GWNW Group, the framing of a blueprint for board development and succession, and improvements in reporting to the Board, all of which have been progressively implemented in 2024-25.

Public Benefit Statement

Our charitable objectives, as set down in our Memorandum and Articles of Association, are presented under Objectives and Activities earlier in this report.

Statement of Compliance

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing 2022-23 activities and making plans for future periods and believe that they have complied with their duty to have due regard to this guidance. In particular, the Trustees have considered how all the Trust's activities contribute to its charitable objectives. All the Trust's activities focus on improving the quality of life for people and the places in which they live - focusing on the most disadvantaged people and places in Wales and England.

Identifiable Benefits

In terms of identifiable benefits, the Trust delivers projects and programmes, manages contracts and delivers services according to its objectives, with the resulting benefits of safer and stronger communities across North Wales, healthier and more active communities, enhanced "green" skills and employment opportunities for citizens, larger numbers of higher quality places for young people to go and things for them to do, and the reduction of carbon emissions to help to tackle climate change. The Trust aims to help the public to make sustainable development a reality, respecting nature's limits and supporting the Welsh Government's commitment to future generations.

Benefit to the Public

Our approach is always to work in partnership with others from the public, private and voluntary sectors, to add value to wider plans for maximum impact to the public. Our role in these partnerships is usually to find ways of helping deprived, disadvantaged, or disabled local people to get practically involved in decisions and actions. As such, our work is designed to address the needs of all sections of the community, and we provide equal access to our services regardless of race, gender, disability, or sexual orientation. Our work primarily benefits those in most need, and thanks to the support of our funders and partners (such as The Welsh Government, Local Authorities and Natural Resources Wales) our services are in the main provided free to those in need.

Financial Instruments

The charitable company's operations expose it to a variety of financial risks including price risk, credit risk, liquidity risk and cash flow risk.

The charitable company's principal financial instruments comprise sterling bank accounts together with trade debtors and trade creditors that arise directly from operations.

Price risk is managed by monitoring the market, current rates of inflation and costing products and services in accordance with these factors.

Credit risk is mitigated by monitoring and managing the credit limits given to our customers.

Liquidity risk is managed by maintaining a balanced mix of income streams, with a limit to the number of payments by results or in arrears payment contracts at any one time.

Cash flow risk is managed through our credit management procedures, cash flow forecasting and negotiation of payment terms where practicable.

Risk Management

The full Board reviews the risk register at summary level at each board meeting and keeps a regular focus on the major risks to which the group is exposed, having regard for the risk appetite it has agreed for each risk area. More detailed scrutiny of the risks and progress with mitigating actions is undertaken regularly by the Risk Assurance Subgroup with issues escalated to the full Board by exception. The review and updating of the risk register and associated programme of mitigating actions is a routine feature of Senior Leadership Team meetings. The principal risk areas on the GWNW Group's risk register throughout the year were:

- Financial—income and financial sustainability

- Data protection and compliance.
- Safeguarding.
- People, leadership, and culture.
- Governance and regulatory.
- Cyber security and ICT failure.
- Business continuity.
- Reputation.
- Health & safety.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02614714 (England and Wales)

Registered Charity number
1004132

Registered office
3-4 Plas Power Road, Tanyfron
Wrexham
LL11 5SZ

Trustees		First Elected	Retired/Resigned
N Reader CBE (Chair)	Retired Finance Director	March 2020	
M Booker	Retired Bank Manager	February 2002	
C A Powell	Environmental Manager	September 2004	November 2024
H Wright	Retired	February 2011	
S Overson	H R Manager	August 2013	
S Moore	Retired	April 2013	
R Taylor	Estates & Facilities Director	February 2020	
N Said	Commercial Director	March 2020	
N Ringrose	Retail Safety Manager	November 2024	
C Stephens	Account Manager/Tech Sales	November 2024	

Trust Senior Management Team

Karen Balmer	Chief Executive
Christine Bowyer	Head of HR & Governance
Lorna Crawshaw	Head of Community Programmes & Partnerships
Hanna Clarke	Head of Marketing
Louise Stokes	Head of Health & Safety and Training
Richard Aram	Head of Contracts & Project Delivery
Judy Mitchell	Head of Finance
Stewart Platt	Head of Commercial Services

Auditors
M. D. Coxey and Co. Limited
Chartered Accountants and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Bankers
National Westminster Bank plc
33, Lord Street
Wrexham
LL11 1LP

Solicitors
GHP Legal
Ashgrove
26-30 Grosvenor Road
Wrexham
LL11 1BU

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20th November 2025 and signed on the board's behalf by:

Nigel Reader CBE
Chair / Trustee

Opinion

We have audited the financial statements of Groundwork North Wales (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st March 2025 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group 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 group financial statements, we have concluded that the 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 group 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 of going concern are described in the relevant sections of the report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the group annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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 misstatement, 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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.

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the group charity 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 groups and the parent 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 group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and management
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanne Evans (Senior Statutory Auditor)
For and behalf of M. D. Coxey and Co. Limited
Chartered Accountants
and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Date: 20th November 2025

GROUNDWORK NORTH WALES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	105,661	-	105,661	106,714
Charitable activities	3				
Income from charitable activities		486,351	298,084	784,435	543,922
Other trading income		605,593	130,609	736,202	830,477
Interest		10,455	-	10,455	2,122
Other trading activities					
Subsidiary income	4	1,066,278	245,141	1,311,419	1,191,420
Total		2,274,338	673,834	2,948,172	2,674,655
EXPENDITURE ON					
Charitable activities	5/6				
Salaries & wages		969,534	247,680	1,217,214	1,241,440
Overhead costs		364,622	25,101	389,723	320,641
Project costs		148,876	171,286	320,162	334,104
Subsidiary expenditure	4	524,877	275,646	800,523	782,532
Total		2,007,909	719,713	2,727,622	2,678,717
NET INCOME/(EXPENDITURE)		266,429	(45,879)	220,550	(4,062)
Net movement in funds		266,429	(45,879)	220,550	(4,062)
RECONCILIATION OF FUNDS					
Total funds brought forward		430,111	1,404,441	1,834,552	1,838,613
TOTAL FUNDS CARRIED FORWARD		696,540	1,358,562	2,055,102	1,834,551

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GROUNDWORK NORTH WALES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	158,315	348,778	507,093	539,529
Heritage assets	12	-	305,044	305,044	305,044
CURRENT ASSETS					
Stocks	13	66,754	-	66,754	59,866
Debtors	14	198,446	154,570	353,016	344,249
Investments		-	565,996	565,996	563,104
Cash at bank and in hand		961,300	11,730	973,030	691,551
		1,226,500	732,296	1,958,796	1,658,770
CREDITORS					
Amounts falling due within one year	15	(571,669)	(27,556)	(599,225)	(576,295)
NET CURRENT ASSETS		654,831	704,740	1,359,571	1,082,475
TOTAL ASSETS LESS CURRENT LIABILITIES		813,146	1,358,562	2,171,708	1,927,048
CREDITORS					
Creditors falling due after one year	15	(116,606)	(-)	(116,606)	(92,497)
NET ASSETS		696,540	1,358,562	2,055,102	1,834,551
FUNDS	17				
Unrestricted funds				696,540	430,110
Restricted funds				1,358,562	1,404,441
TOTAL FUNDS				2,055,102	1,834,551

The financial statements were approved by the Board of Trustees on 20th November 2025 and were signed on its behalf by:

Nigel Reader CBE
Trustee

GROUNDWORK NORTH WALES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	56,123	2,556	58,679	110,026
CURRENT ASSETS					
Stocks	13	22,012	-	22,012	17,974
Debtors	14	152,362	70,302	222,664	298,864
Cash at bank and in hand		399,311	25,535	424,846	277,584
		573,685	95,837	669,522	594,422
CREDITORS					
Amounts falling due within one year	15	(476,932)	(25,857)	(502,789)	(544,841)
NET CURRENT ASSETS		96,753	69,980	166,733	49,581
TOTAL ASSETS LESS CURRENT LIABILITIES		152,876	72,536	225,412	159,607
NET ASSETS		152,876	72,536	225,412	159,607
FUNDS	17				
Unrestricted funds				152,876	71,697
Restricted funds				72,536	87,910
TOTAL FUNDS				225,412	159,607

The financial statements were approved by the Board of Trustees on 20th November 2025 and were signed on its behalf by:

Nigel Reader CBE
Trustee

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities:			
Cash generated from operations	1	283,602	134,285
Interest paid		(181)	
Net cash provided by (used in) operating activities		283,421	134,285
Cash flows from investing activities:			
Purchase of tangible fixed assets		(71,987)	(42,867)
Sale of tangible fixed assets		-	7,000
Interest received		10,455	5,921
Net cash provided by (used in) investing activities		(61,532)	(29,946)
Cash flows from financing activities:			
Loan advance		60,000	-
Loan repayments		(410)	-
Net cash provided by (used in) financing activities		59,590	-
Change in cash and cash equivalents in the reporting period		281,479	104,339
Cash and cash equivalents at the beginning of the reporting period		691,551	587,212
Cash and cash equivalents at the end of the reporting period		973,030	691,551

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	220,551	(4,062)
Adjustments for:		
Depreciation charges	104,423	67,292
Profit / loss on disposal	-	(173)
Revaluation of assets	-	(463)
Interest received	(10,455)	(5,921)
Interest paid	181	-
Decrease/(increase) in investments	(2,892)	(9,963)
Decrease/(increase) in stocks	(6,888)	126
Decrease/(increase) in debtors	(8,767)	(49,179)
(Decrease)/increase in creditors	(58,411)	136,628
Net cash provided by (used in) operating activities	283,602	134,285

GROUNDWORK NORTH WALES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities:			
Cash generated from operations	1	119,835	56,329
Net cash provided by (used in) operating activities		119,835	56,329
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,657)	(18,199)
Revaluation of assets		28,523	(-)
Interest received		3,561	2,122
Net cash provided by (used in) investing activities		147,262	(16,077)
Change in cash and cash equivalents in the reporting period		147,262	40,252
Cash and cash equivalents at the beginning of the reporting period		277,584	237,332
Cash and cash equivalents at the end of the reporting period		424,846	277,584

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	65,805	(42,883)
Adjustments for:		
Depreciation charges	27,481	15,754
Interest received	(3,561)	(2,122)
Decrease/(increase) in stocks	(4,038)	(640)
Decrease/(increase) in debtors	76,200	(72,850)
(Decrease)/increase in creditors	(42,052)	159,070
Net cash provided by (used in) operating activities	119,835	56,329

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the consolidated charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The consolidated financial statements have been prepared under the historical cost convention.

The charity's functional and presentational currencies are pounds sterling.

Preparation of the accounts on a going concern basis
Regular contact with the funders is maintained with the immediate future of the charity for the next twelve months secured, and on that basis the charity is a going concern.

Basis of consolidation
The financial statements represent the consolidated financial position of the group. This comprises Refurbs Flintshire and Wild Ground. Groundwork North Wales is the sole member of Refurbs Flintshire and Wild Ground.

The financial statements cannot be consolidated on a line by line due to the variations between the objects of each charity and therefore each subsidiary is included in total within incoming resources and resources expended.

All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Income
All income is recognised in the Statement of Financial Activities once the group has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income regarding services is recognised as the service is provided. Income is deferred where it is received in advance of the service being provided.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be reliably measured by the group; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading, they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs undertaken to further the purposes of the group and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1. ACCOUNTING POLICIES – continued

Allocation of support costs
Support costs are those functions that assist the work of the group but do not directly undertake charitable activities. These costs have been allocated to charitable activities across each activity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

The key judgements and sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

- Estimated useful lives and residual values of fixed assets:
The carrying value of fixed assets are reviewed each year end for indicators of impairment triggers.
Depreciation of tangible fixed assets has been based on estimated useful lives and residual values deemed appropriate by the directors. Estimated useful lives and residual values are reviewed annually and revised as appropriate. Revisions take into account estimated useful lives used by other companies operating in the sector and actual asset lives and residual values, as evidenced by disposals during current and prior accounting periods.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	- 2% - 14% on cost (down to residual value)
Specialised cycles	- 2% on cost
Plant and machinery	- 20% on cost
Fixtures and office equipment	- 15% - 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Heritage assets
The charity's accounting policy for its heritage assets is to value at cost where a site has been purchased or at fair value for donated sites. At present all sites have been acquired through section 106 agreements with local authorities. The charity has adopted the policy under FRS 102 section 18.19 to treat the initial valuation as deemed cost.

No depreciation is provided in respect of freehold land.

Stocks
Stock is incurred and valued at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the group would be willing to pay for the items on the open market.

1. ACCOUNTING POLICIES – continued

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

Legal status of the trust
The trust is a company limited by guarantee and has no share capital. The charity's registered number and registered office address can be found on the Company Information page.

2. DONATIONS AND LEGACIES

	31.3.25 £	31.3.24 £
Donations	661	1,714
Grants	105,000	105,000
	105,661	106,714

Grants received, included in the above, are as follows:

	31.3.245 £	31.3.24 £
Welsh Government	105,000	105,000

3. INCOME FROM CHARITABLE ACTIVITIES

Activity	31.3.25 £	31.3.24 £
Income from charitable activities	784,435	543,922
Other trading income	736,202	830,477
Interest	10,455	2,122
	1,531,092	1,376,521

4. CHARITY SUBSIDIARIES

In January 2016 the charity became the sole member of Refurbs Flintshire, a charitable company, limited by guarantee and incorporated on 5th February 2002 in England and Wales. The registered office is Unit 1-3, Aber Park, Aber Road, Flint, Flintshire, CH6 5EX. Company number 04367121, charity number 1093176. The objects of the charity are: -

- To relieve poverty by the provision of quality affordable furniture and household goods to members of the local community who are in need;
- To conduct research and collect information in order to educate the community about the economic, social and environmental benefits of re-use and recycling and the reduction of pollution and protection of the environment that results from these activities;
- To conserve and protect the physical and natural environment by the promotion of sustainable waste management practices in accordance with the best practical environmental option;
- To relieve unemployment by improving the employability of disadvantaged individuals through the provision of work placement, training and volunteering opportunities.

A summary of the results (including consolidation adjustments) is shown below

	31.3.25	31.3.24
Summary Income and Expenditure Account:	£	£
Incoming resources	930,076	849,393
Intra group transactions	(2,554)	(4,707)
Total incoming resources	**927,522**	**844,686**
Resources expended	(836,869)	(862,887)
Intra group transactions	110,071	154,734
Total resources expended	**(726,798)**	**(708,153)**
Contribution for the financial year	**200,724**	**136,533**
Summary Balance Sheet:		
Total assets	865,748	673,160
Total liabilities	(236,205)	(136,824)
Net assets	629,543	536,336
Restricted funds carried forward	347,160	404,972
Unrestricted funds carried forward	282,383	131,364

4. CHARITY SUBSIDIARIES (continued)

In November 2016 the charity became the sole member of Wild Ground, a charitable company, limited by guarantee and incorporated on 6th December 1999 in England and Wales. The registered office is 3-4 Plas Power Road, Tanyfron, Wrexham, LL11 5SZ. Company number 03889382, charity number 1080838. The objects of the charity are:-

- To promote and assist in the preservation and conservation of land mainly in the area of benefit which is of educational and scientific interest to the general public including land within which the wildlife is in need of protection and including the improvement and maintenance of public parks,
- to educate the public in all matters concerning wildlife and nature conservation in urban areas.

A summary of the results (including consolidation adjustments) is shown below.

	31.3.25	31.3.24
Summary Income and Expenditure Account:	£	£
Incoming resources	393,641	366,428
Intra group transactions	(2,850)	(19,693)
Total incoming resources	**390,791**	**346,735**
Resources expended	(332,103)	(314,111)
Intra group transactions	258,378	239,732
Total resources expended	**(73,725)**	**(74,379)**
Contribution for the financial year	**317,066**	**272,356**
Summary Balance Sheet:		
Total assets	1,297,070	1,251,993
Total liabilities	(96,923)	(113,384)
Net assets	1,200,147	1,138,609
Restricted funds carried forward	938,866	911,559
Unrestricted funds carried forward	261,281	227,050

5. CHARITABLE ACTIVITIES COSTS

Expenditure on projects comprised:	**Direct cost of activities**	**Support costs**	**Total 2025**	**Total 2024**
	£	£	£	£
Staff & overheads	1,253,064	353,873	1,606,937	1,562,081
Project costs	320,162	-	320,162	334,104
	1,573,226	353,873	1,927,099	1,896,185

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff and overhead costs	1,253,064	1,161,181
Project costs	320,162	334,104
	1,573,226	1,495,285

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	104,423	67,292
Auditors' remuneration	8,595	8,175
Operating leases	61,531	79,239

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits within the group for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

Trustees' expenses within the group amounted to £nil during the year (2024: £nil).

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	1,665,946	1,672,870
Social security costs	132,316	117,800
Other pension costs	71,556	71,393
	1,869,818	1,862,063

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Direct charitable	33	35
Fundraising and publicity	3	3
Governance	3	4
Wild Ground office and management	5	7
Refurbs Flintshire	21	21
	65	69

Key management salaries in the year amounted to £147,850 (2024: £146,287).

STAFF COSTS – CHARITY (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	1	1

The staff numbers above relate to full time equivalents.

10. SURPLUS OF PARENT CHARITY

As permitted by section 408 of the Companies Act 2006, the Statement of Financial Activities of the parent charity is not presented as part of these financial statements. The parent charity's surplus / (deficit) for the financial year was £65,805 (2024: (£42,883)).

11. TANGIBLE FIXED ASSETS – GROUP

	Land & buildings	Specialised cycles	Plant, fixtures & computer equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2023	497,569	51,620	465,783	131,673	1,146,645
Additions	-	-	7,040	64,947	71,987
Disposals	(45,906)	-	-	(18,681)	(64,587)
At 31st March 2025	451,663	51,620	472,822	177,939	1,154,044
DEPRECIATION					
At 1st April 2024	112,770	7,694	398,219	88,432	607,115
Charge for year	36,820	29,556	26,223	11,824	104,423
Eliminated on disposal	(45,906)	-	-	(18,681)	(64,587)
At 31st March 2025	103,684	37,250	424,442	81,575	646,951
NET BOOK VALUE					
At 31st March 2025	347,979	14,370	48,380	96,364	507,093
At 31st March 2024	384,799	43,926	67,563	43,241	539,529

TANGIBLE FIXED ASSETS – CHARITY

	Land & buildings	Specialised cycles	Fixtures & office equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2024	71,567	51,620	275,992	58,697	457,876
Additions	-	-	4,657	-	4,657
Disposals	(45,906)	-	-	(18,681)	(64,587)
At 31st March 2025	25,661	51,620	280,649	40,016	397,946
DEPRECIATION					
At 1st April 2024	52,067	7,694	237,385	50,704	347,850
Charge for year	11,500	29,555	13,030	1,918	56,003
Elimination on disposal	(45,906)	-	-	(18,681)	(64,587)
At 31st March 2025	17,661	37,249	250,415	33,941	339,266
NET BOOK VALUE					
At 31st March 2025	8,000	14,371	30,234	6,075	58,680
At 31st March 2024	19,500	43,926	38,607	7,993	110,026

12. HERITAGE ASSETS – GROUP

	Sites of specific scientific interest	Totals
	£	£
COST		
At 1st April 2024	305,044	305,044
Additions	-	-
Disposals	-	-
At 31st March 2025	305,044	305,044
DEPRECIATION		
At 1st April 2024	-	-
Charge for year	-	-
Eliminated on disposal	-	-
At 31st March 2025	-	-
NET BOOK VALUE		
At 31st March 2025	305,044	305,044
At 31st March 2024	305,044	305,044

The directors have valued the Heritage Assets having sought advice.

HERITAGE ASSETS – CHARITY

There are no Heritage Assets in the Parent Charitable Company's Balance Sheet.

13. STOCKS – GROUP

	31.3.25	31.3.24
	£	£
Stocks	66,754	59,866

STOCKS – CHARITY

	31.3.25	31.3.24
	£	£
Stocks	22,012	17,974

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.25	31.3.24
	£	£
Trade debtors	241,421	256,549
Other debtors	2,406	2,625
Prepayments and accrued income	109,188	85,075
	353,015	344,249

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.25	31.3.24
	£	£
Trade debtors	155,305	231,646
Other debtors	(219)	-
Prepayments and accrued income	67,578	67,218
	222,664	298,864

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.25	31.3.24
	£	£
Trade creditors	93,189	56,327
Social security and other taxes	41,433	41,273
VAT	59,947	77,291
Accruals and deferred income	398,769	401,406
Loans	5,886	-
	599,225	576,297

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.25	31.3.24
	£	£
Trade creditors	58,405	40,215
Social security and other taxes	34,088	34,595
VAT	38,170	52,934
Accruals & deferred income	293,805	338,777
Inter-company loans	78,321	78,321
	502,789	544,842

Deferred Income:
Deferred income is in relation to grants that have been received but which relate to a period after the year end date of the 31st March 2025. This income will be included in the following year end and spent within this period in accordance with the conditions set out in the funding agreement.

	31.3.25	31.3.24
	£	£
Balance as at 1st April	(332,548)	(176,856)
Amount deferred at year end	264,981	332,548
Amount released to income	(67,567)	155,692

16. OPERATING LEASE COMMITMENTS – GROUP

The following operating lease payments are committed to be paid within one year:

	31.3.25	31.3.24
	£	£
Expiring:		
Within one year	-	-
Between one and five years	-	-
	-	-

OPERATING LEASE COMMITMENTS – CHARITY

The following operating lease payments are committed to be paid within one year:

	31.3.25 £	31.3.24 £
Expiring:		
Within one year	-	-
Between one and five years	-	-
	-	-

17. MOVEMENT IN FUNDS – GROUP

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	430,111	266,429	696,540
Restricted funds			
Wild Ground	911,559	27,307	938,866
Refurbs Flintshire	404,972	(57,812)	347,160
HLF Clywedog Valley Partnership	-	4,263	4,263
Wrexham Schools 2024-25	-	8,246	8,246
Park Adfer – Growing Together Deeside	-	16,586	16,586
Austin and Hope Pilkington – Food Poverty	-	4,977	4,977
FLVC Growing	-	780	780
WCBC Community Growing Project Phase 2	-	8,452	8,452
Principality	347	-	347
Wrexham Schools 2023-24	4,683	(4,683)	-
Moving on Wrexham	1,035	(1,035)	-
Nationwide Happy Families	53,219	(26,890)	26,329
Safer Streets 5	616	(616)	-
Co-op	2,526	(2,526)	-
Dee Valley River Gwenfro	20,699	(20,699)	-
SS5 Underspend – out of hours delivery	62	(62)	-
Alyn Waters Events	140	(140)	-
Buckley Events	107	(107)	-
Brilliant Basics – Digital Kiosks	4,476	(1,920)	2,556
Restricted funds	1,404,441	(45,879)	1,358,562
TOTAL FUNDS	1,834,552	220,550	2,055,102

MOVEMENT IN FUNDS – CHARITY

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	71,697	81,178	152,875
Restricted funds			
HLF Clywedog Valley Partnership	-	4,263	4,263
Wrexham Schools 2024-25	-	8,246	8,246
Park Adfer – Growing Together Deeside	-	16,586	16,586
Austin and Hope Pilkington – Food Poverty	-	4,977	4,977
FLVC Growing	-	780	780
WCBC Community Growing Project Phase 2	-	8,452	8,452
Brilliant Basics – Digital Kiosks	4,476	(1,920)	2,556
Principality	347	-	347

Wrexham schools 2023-24	4,683	(4,683)	-
Moving on Wrexham	1,035	(1,035)	-
Nationwide Happy Families	53,219	(26,890)	26,329
Safer Streets 5	616	(616)	-
Co-op	2,526	(2,526)	-
Dee Valley River Gwenfro	20,699	(20,699)	-
SS5 Underspend – out of hours delivery	62	(62)	-
Alyn Waters Events	140	(140)	-
Buckley Events	107	(107)	-
Restricted funds	87,910	(15,374)	72,536
TOTAL FUNDS	159,607	65,804	225,411

All carried forward funds have been agreed as carryover and be spent in 2025-26

NET MOVEMENT IN FUNDS – GROUP

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,274,338	(2,007,909)	266,429
Restricted funds			
Restricted fund	673,834	(719,713)	(45,879)
TOTAL FUNDS	2,948,172	(2,727,622)	220,550

NET MOVEMENT IN FUNDS – CHARITY

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,566,915	(1,485,736)	81,179
Restricted funds			
Restricted fund	428,693	(444,067)	(15,374)
TOTAL FUNDS	1,995,608	(1,929,803)	65,805

COMPARATIVES FOR NET MOVEMENT IN FUNDS – GROUP

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,933,214	(1,930,100)	3,114
Restricted funds			
Restricted fund	741,442	(748,617)	(7,175)
TOTAL FUNDS	2,674,656	(2,678,717)	4,061

COMPARATIVES FOR NET MOVEMENT IN FUNDS – CHARITY

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,394,787	(1,413,112)	(18,325)
Restricted funds			
Restricted fund	474,927	(499,485)	(24,558)
TOTAL FUNDS	1,869,714	(1,912,597)	(42,883)

18. CAPITAL COMMITMENTS – GROUP AND CHARITY

	31.3.25 £	31.3.24 £
Contracted but not provided for in the financial statements	-	-

GROUNDWORK NORTH WALES

England & Wales - Charity number 1004132

Accounts

REGISTERED COMPANY NUMBER: 02614714 (England and Wales)
REGISTERED CHARITY NUMBER: 1004132

REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024 FOR GROUNDWORK NORTH WALES

GROUNDWORK NORTH WALES

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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Report of the Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Name of Charity

The name of the charity is Groundwork North Wales (GWNW). It is referred to in this report as "The Trust".

GWNW wholly owns two subsidiary trusts (also companies limited by guarantee), Refurbs Flintshire and Wild Ground. Together the three trusts are referred to in this report as the GWNW Group of Trusts or the Group.

GWNW is a member of the Federation of Groundwork Trusts. The use of the word "Groundwork" is used as a collective term to describe the Federation and the member Groundwork Trusts.

Objectives and Activities

Groundwork North Wales's charitable objectives are set down in our Memorandum and Articles of Association and date from the interpretation of charitable activities when they were drafted in 1991 as amended at annual general meetings and by written resolution.

- To promote the conservation, protection and improvement of the physical and natural environment including that which is of educational or scientific interest to the general public or within which the wildlife is in need of protection and including the improvement and maintenance of public parks.

- To advance public education in environmental matters and in all matters concerning wildlife and nature conservation, in the ways of better conserving, protecting and improving the same wheresoever.

- To conserve and protect the physical and natural environment by promotion of sustainable waste management practices in accordance with the best practicable environmental option.

- The promotion for the benefit of the public of urban or rural regeneration of areas in social or economic deprivation, by relieving poverty or financial hardship through improving the employability of disadvantaged individuals through the provision of work placement, affordable childcare, training and volunteering opportunities, the provision of quality affordable furniture and household goods, the provision of items such as food and energy efficiency measures and energy efficiency advice.

- To provide facilities for recreation and other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the persons for whom they are intended.

- To advance cultural well-being through people's engagement with the arts and the nation's built and natural heritage.

Our Strategic Objectives

Groundwork North Wales as a charity works to transform lives in disadvantaged communities. Our team help people to carry out hundreds of projects each year. We do this by tackling climate change; helping people out of fuel and furniture poverty; bringing out the best in young people by helping them to improve their local area; building stronger communities by improving green space and conserving the natural environment; getting people back into work and supporting them to gain skills and qualifications.

As an organisation Groundwork North Wales is committed to improving the social, economic, environmental, and cultural wellbeing of Wales. Focusing our activities where we can make the most difference, our diverse range of programmes and activities enable our team to respond to the changing needs of our communities, helping them create the Wales they want to live in, now and in the future.

Our day-to-day operations and our strategic objectives are aligned to the Groundwork Federation's 2023-28 strategy to:

- Help people improve their prospects—increasing confidence, skills, wellbeing, and employability, and helping those out of work to find jobs in the green economy,
- Help people create better places—making communities greener, healthier and better prepared for the future and enabling people to work together to bring about change in their local area.
- Help people protect the planet—supporting people and businesses to reduce their carbon footprint, cut waste, and take practical action to combat climate change.

Our Business Plan Objectives for the year 2023-24

Our overriding business plan theme was for our group of charities to remain financially viable, and to sustain our ability to deliver our activities in line with our charitable objectives while making the most of opportunities to undertake new initiatives and to achieve growth so as to contribute to the economic, social, environmental and cultural wellbeing of the communities of North Wales.

With mentoring support from Pilotlight during the year we developed a strategic business plan for 2024-27, the first key component of which was to build our financial management capacity and support systems to ensure we make sound decisions in the conduct of our business.

Our business plan priorities were to continue to:

- Develop a business model that will prepare the organisation for the potential withdrawal of core funding,
- Build on the work we have done to position the organisation as a national training provider and to grow both in demand and geographically,
- Increase our capability to deliver by investment in our people and volunteers,
- Further embed our joint management structure to drive more cost effective and efficient ways of working without reducing the quality of our service offer, and
- Enhance existing and develop new relationships with partners, funders, and businesses.

Access to new improved financial management information enabled us to start to make business changes and enhancements to ensure a more cost effective and sustainable delivery of our priorities and the continuing viability of the GWNW Group.

Overview of Activities

The health and safety of our staff, volunteers and the individuals and communities we serve continued to be uppermost throughout the period.

It was a year of great challenge for all with the continuing conflicts in the Ukraine and Middle East, high inflation fuelling the cost-of-living crisis and general economic instability. As much as ever before we were conscious of the part we should play in helping our communities to cope.

Our passion for engaging people with the natural environment and supporting them to think about their environmental impacts has always been the golden thread that runs through our activities on the ground. This last 12 months has been no different and we have delivered a varied and diverse range of activities and projects across North Wales accordingly.

Our programme areas continue to align with Welsh Government's key wellbeing drivers with links to Social, Economic, Environmental and Cultural Wellbeing.

We also made the time to take stock of the way in which we operate as an organisation. With mentoring support from Pilotlight we engaged in a programme of strategic refreshment resulting in the development of a strategic business plan 2024-27, a new set of organisational values and behaviours, a significantly enhanced financial management capability, and a set of governance improvements leading to a blueprint for board development and succession.

During the year our achievements were recognised formally by the successes we achieved in a range of award nominations.

Our business activity and project highlights this year are set out below.

GROUNDWORK NORTH WALES

Energy Saving

With the cost of energy adding to the cost-of-living crisis and fuel poverty increasing commensurately, this area of our business has grown significantly in importance.

Our Local Energy Saving Partnership (LEAP) scheme continued to provide support and guidance for managing household energy consumption within the Wrexham and Flintshire counties. Each home visit is tailored to the needs of the household, providing them with easy measures for reducing their energy consumption, keeping them warm, reducing their energy bills, and offering advice on ways of becoming more energy efficient. The key metrics for the year were:

- 181 home visits.
- 2,036 easy measures installed.
- Combined annual energy savings of £54,433.
- 248 onward referrals (insulation, priority services register, income maximisation).
- 31,898kgs CO2 reduced.

Our Energy Outreach project funded by Citizens' Advice Bureau is an outreach only energy advice programme with the aim of creating an entry point for underrepresented communities to access energy advice and other citizen advice services. The target of reaching 200 residents in Wrexham and Flintshire in the six months from October 2023 was substantially achieved.

Training

The training wing of our business has gone from strength to strength with annual income increasing to over £600k from the £440k secured in 2022-23. It has delivered over 3200 qualifications as well as a healthy financial contribution after deducting salary and other direct costs which has been reinvested into funding our charitable objects for the benefit of local communities and the environment.

In 2023 we were successfully reappointed as a lead provider for Adult Community Learning Wrexham and Flintshire and this area of our training business has seen significant growth, accounting for over 40% of total annual income. Over the past two years we have supported over 1,800 learners under the scheme.

Caffi Cyfle, Alyn Waters and Buckley

It was a challenging year for our cafes. While they continued very successfully to deliver our social and environmental objectives and were greatly valued by the communities they serve, our enhanced financial management revealed that they were operating at a loss and in need of remedial action to ensure their future viability. Appropriate measures were initiated in the final months of the year and will be fully implemented for 2024-25 through a combination of restructuring, tighter shift management and staff utilisation, price adjustments, and (in the case of Buckley) rebalancing the use and opening times. We are now confident of their long-term operational viability. Unfortunately, we had to close our Wellbeing Hub in Wrexham within a few months of its opening to stem future losses.

Our Lunch & Company events continued monthly throughout the year enabling participants to socialise, meet new people and enjoy a meal with entertainment and activities. The lunches are aimed at individuals who are over 55 and have felt isolated.

Clywedog Valley Partnership

The Clywedog Valley Partnership is coordinated by GWNW and plans to revitalise the heritage assets of the Clywedog Valley for the benefit of the local community and visitors. During the year we secured a major grant from Heritage Lottery which will enable us to progress the Partnership's ambitious plans, by conducting feasibility studies for a series of linked heritage buildings and natural sites along the Clywedog Valley and developing detailed plans to support our next major funding bid to HLF. In the longer term this will benefit local people through opportunities for volunteering, education and training, wellbeing, and enjoyment, as well as supporting the local economy by attracting visitors from further afield. As part of the overall vision for the Clywedog Valley we have given focus to the heritage sites at King's Mill and Nant Mill---as well as the Minera Lead Mines & Country Park which was showcased in the 2022-23 Annual Report. We have actively supported the community groups at both King's Mill and Nant Mill, enabling them to be registered with Companies House as community trusts, and, in the case of King's Mill to be registered as a charity with the Charity Commission, with intentions to do the same for Nant Mill. We will continue to provide support to both trusts with governance and fundraising as they become more established.

Community Rail Partnerships (CRPs)

It was another busy year for 3 Counties Connected (3CC), the community rail partnership for the Chester-Shrewsbury-Crewe line. It is hosted by GWNW working closely with the Community Rail Network and Transport for Wales, while other partners and interests are represented on the steering group. The partnership aims to connect communities with their local train stations and to promote sustainable travel. 2023-24 has been the second full year with GWNW as host and has delivered a wide range of projects and activities which have brought local communities together to deliver green initiatives and encourage sustainable travel, while supporting social and economic wellbeing.

In the light of GWNW's success as host of 3CC, during the year Transport for Wales invited us to apply to host a further CRP along the North Wales coast—Conwy Valley and North Wales Coast CRP. Although it is early days, an energetic start has been made and a full programme is planned for 2024-25. The CRP was shortlisted in two categories at the Community Rail Network Awards in March:

- Involving Children and Young People—sponsored by LNER, and
- Influencing Positive Change and Sustainability—sponsored by RSSB.

Our Back Yard Project

The Our Back Yard project, which has been running since 2018, concluded at the end of October. The project continued

to run twice weekly sessions and education activities with local schools. A full summer events programme was held with over 300 people attending the Quay Nature Club sessions at Wepre Park. The project has established a committed group of volunteers, who continue to improve the green spaces and habitats across Connah's Quay. The volunteers have been offered training in mental health first aid, confidence building, and small tools use alongside informal training during sessions. At the conclusion of the project minor capital works were carried out to sites and an education pack was produced for local schools. We will endeavour to sustain and retain the volunteers through new projects and ongoing work on the Wild Ground nature reserves in the area.

Safer Streets

The project was funded by the Home Office and undertaken in partnership with the Community Cohesion Team at Wrexham Council. Its aim was to work with groups or individuals who had been identified as being involved or at risk of becoming involved in anti-social behaviour. Most were on part timetables or in specialist behavioural units or classes within schools, and some had been involved with the police or Youth Justice. The project started in January 2023 and finished in December 2023. We aimed to work with five school groups in Wrexham for ten sessions each anticipating working with up to ten pupils per group. In the event we engaged with over thirty young people. We experienced some behavioural issues within a couple of the groups, but addressed and resolved them. Each school we worked with were very positive about the project and remarked upon the difference in the pupils who were engaged.

WILD GROUND

Newt Networks

In early 2023 we were delighted to be awarded £250k funding by the Nature Networks Fund (a Welsh Government grant programme delivered by the National Lottery Development Fund) to support our Newt Networks programme which started on 1st April 2023 and will extend over three years. By working in partnership and involving communities the programme aims to increase the resilience of the network of all our protected sites in Northeast Wales. The Wild Ground team are engaging with local communities, schools, and volunteers with the aim of making our site habitats more resilient and increasing nature connectivity. A wide range of enjoyable, accessible engagement activities to suit varied interests, abilities and access needs are being delivered. The programme also includes capital investment in sites to deliver habitat improvement, especially for great crested newts, and support partner neighbouring sites to improve connectivity. In the winter months capital works were delivered at Maes y Grug (pond creation), Knowle Hill (pond restoration, scrub management, and fencing), Spon Green (pond restoration), and Glascoed (pond restoration). All the capital works were designed to improve and expand suitable habitats for newts on the sites.

Woodland Wellness

Funded by Landfill Tax grant secured in 2022-23, this project has focused on woodland improvements at our Broughton, Knowle Hill and Maes y Grug reserves. The project has engaged volunteers to carry out woodland management. Volunteers have supported staff with tree planting, hedge laying and woodland thinning. Monthly wellbeing events have been held, including walks, bushcraft, and craft sessions. The project concluded in November 2023.

Rhydymwyn Valley Nature Reserve

Staff have continued to manage and deliver the contract for this Defra owned site. The contract stipulates a range of site management prescriptions and survey requirements. The contract is managed by Defra with monthly liaison meetings. In addition to an annual report, we are also required to report against KPIs and produce survey data at regular intervals. The most recent contract was awarded in October 2023 for one year with potential annual extensions for a further two years. The first of the annual extensions has been secured.

General Reserve Management

General reserve management has continued across our network of sites. Our team of reserves officers work across sites to ensure they are maintained safely and provide the best habitat for our range of supported species, The team provide a range of volunteer opportunities for local communities, deliver educational sessions to local schools, and organise events throughout the year. Work has been prioritised across all sites based on contractual obligations, project aims and commitments, and safety requirements. Priority sites with a designation or linked to a contract are maintained to a good or excellent standard, while other sites are maintained to a moderate or good standard. The focus of reserve management through the year included grassland management, access improvements, pond management, tree management, clearing invasive species, and infrastructure improvements such as fencing, bridge repairs and drainage. As regards site and tree safety, monthly safety checks have been recorded digitally using a mapping system, allowing staff to report issues directly via site maps, pinpointing the location accurately. We plan to use this system for tree safety checks in due course.

The annual survey of great crested newts took place in April and May 2023 and was completed in line with contract and SSSI requirements. The survey season is a major undertaking for Wild Ground requiring staff to work night shifts. Through careful planning we succeeded in carrying out our survey obligations as well as maintaining our regular work with volunteers and schools and delivering our contractual obligations at our various nature reserve sites.

Volunteering

Support from our volunteers is vital to enable us to carry out some of our projects, it also enables us to engage local people in practical conservation work which brings immediate benefits to the local area and long-term benefits with increased local knowledge, enthusiasm and participant confidence and wellbeing. The monetary value of this contribution can be used to match funding received from outside sources to maximise the benefits financially and in terms of work completed on the ground.

REFURBS FLINTSHIRE

Main Operations

The charity has continued to collect bulky household waste and to redistribute household goods to lower income households at affordable prices. These redistributed household goods might otherwise have been discarded as waste to landfill. Refurbs has also continued to deliver cleaning and clearance services for Flintshire County Council's (FCC) void properties.

Our sofa deconstruction offering continued to show the value of partnership working alongside Flintshire County Council. There has been an increase in the number of sofas included in the bulky collection and those which could not be recycled were channelled to the Oakenholt site where the sofa deconstruction team are based. Legal restrictions relating to the use and presence in upholstered domestic seating of persistent organic pollutants (POPs) which apply in England are yet to be implemented in Wales. This could have serious implications for operations and associated costs at Refurbs, in particular bulky waste and sofa deconstruction. A watching brief is being maintained.

Across the GWNW Group the accuracy of financial information and quality of financial management has improved. In the case of Refurbs this has enabled a more forensic and commercial understanding of the costs and viability of the different areas of business and will help inform the renegotiation of, and retendering for, contracts in 2024-25 and future years.

Buckley Repair and Reuse Centre with Community Café

The successful establishment and early months of operation of the centre and café, which are in the ownership of Refurbs, were heralded in the 2021-22 and 2022-23 annual trustees report. The centre has become a focal point for the local community and great relationships have been formed. The centre continues to fulfil its objective of promoting education and behavioural change on waste and recycling initiatives, as well as providing volunteering opportunities for local people. An extensive programme of repair, recycling, and upcycling workshops and sessions has been run successfully throughout the year. The café complements the centre and provides the opportunity for quiet enjoyment and social interaction.

However, with our improved understanding of the financial dimension of the business, it became clear that the Buckley establishment, in particular the café, was running at a loss. To ensure its future viability and sustainability it was necessary to implement appropriate remedial measures including changing staffing arrangements and revising the use of the site to operate three days as a café and three days as a centre for projects. The situation will be kept under review and further revised as necessary, but we are confident that things are moving in the right direction.

Community Fridge Flint

Grant funding has enabled us to continue our waste food subscription which as well as easing the food poverty challenge in the community, benefits the natural environment by reducing food waste disposals to landfill and consequent greenhouse gas emissions. In April 2023 we were awarded a grant from the Landfill Disposals Tax Fund for the period April 2023 until March 2025, with this we have been able to maintain and improve our community fridge service at the Refurbs site in Flint. The WG Landfill funding is delivering a project called Making Food Go Further, with the aim of reaching 250 residents of Flintshire County and reducing food waste (and addressing food poverty) through running:

- educational community sessions on how to make best use of surplus food and the differences between best-before-use by awareness-raising campaigns, and
- community food drives to collect unwanted store cupboard essentials for our community fridge which would otherwise go to waste.

The project has funding for a part-time coordinator to deliver the service and drive more waste food into the fridge as well as educate and inform the community about using surplus food sources. Another objective has been to bring volunteers on board with a view to developing the community fridge into a volunteer-led hub within the community. At present we have 3 volunteers supporting the service weekly.

Woodshed

For most of the year our Woodshed project has continued with a minimum of 15 adults attending each week and a constant stream of interest and referrals coming through. More than ever before our communities need projects like this to lift them out of the doom and gloom going on in their daily lives. All money made from sales of items has gone back into this programme, which has brought a much-needed lifeline for most of the volunteers who have attended. A donation of £500 from Gallagher Insurance (GWNW Group's insurers) funded new equipment, which significantly improved productivity.

Volunteering in Wales

With funding of £11.5k brought forward from 2022-23, this project continued to deliver volunteering opportunities, with the primary focus being for 16–24-year-old refugees who have recently resettled in North Wales. Not all the volunteers were refugees-- some were young people just generally struggling with mental health. Overall, we engaged with 30 young people all experiencing different challenges. The project offered a range of activities that provided personal and emotional support to build confidence and knowledge to support resettlement and resilience.

Swap Shop

In November 2023 we secured £10k of funding from Lottery Community Fund. This funding was for the creation of a clothing and accessories swap shop to be based at our Buckley Repair and Reuse centre. The project provides the community with an opportunity to come together, share and recycle items of clothing. Encouraging and increasing the lifespan of clothing in this way decreases the amount of clothes going to landfill and helps people and families save money by swapping items of clothing.

Estate of Peter Jones Legacy

We are indebted to the Estate of the late Peter Jones for two generous legacy donations amounting to £35k and will ensure that the sum is used in accordance with their expressed wishes for the purpose of residents in Flint to benefit from recycled items, especially bicycle recycling. We are now using this funding to support our Bike Shed and offering recycled bikes at affordable prices and in 2024 will be offering maintenance courses for local people to come and learn new skills and receive a recycled bike.

PROGRAMME OF BUSINESS IMPROVEMENTS

We were privileged to take part in a business improvement programme with mentoring support from Pilotlight, the costs of which were generously funded by the Garfield Weston Foundation. Over a 12-month period we engaged in a process of fundamental self-reflection with guidance from four Pilotlight experts and an assigned project manager. The key outcomes from the programme were:

- A strategic plan 2024-27.
- A strengthened financial management capacity with insightful and reliable financial information, including forecasts.
- A revised set of organisational values and behaviours.
- Governance improvements, including a skills audit of the board, leading to a blueprint for board development and succession.
- An improved understanding of the commercial aspects of the business, enabling clarity on pricing, profitability, and viability.

While the programme concluded formally with a final progress review with the Pilot lighters in April 2024, the benefits continue, and further work is planned to build on the above outcomes as well as to make progress with the one missed goal of the Senior Leadership Team being clear on monthly priorities and ensuring that capacity is shared accordingly, underpinned by a decision-making matrix.

RECOGNITION

The GWNW Group was included for the fourth consecutive year in the SE100 ranking of the top 100 social enterprises in the UK, achieving finalist status in three award categories—Climate, Impact and Leader of the Year.

GWNW was winner of the Made a Difference award at the West Cheshire and North Wales Chamber Awards 2023, while Refurbs Flintshire was short-listed by the Reuse Network for Reuse Organisation of the Year 2023.

We are immensely proud of our Chief Executive, Karen Balmer, for winning the Environmental Champion award at the WISE 100 2024 awards ceremony.

Group Performance Measures

People	
• Green Doctor visits	181
• Number of Volunteers	106
• People supported (cost of living crisis)	3407
• Formal Qualifications Gained	3244
Places	
• People engaged in outdoor activities	5058
• Area of land maintained/improved	200,000 m2
• Community clean-ups	18
• Woodlands improved	14
Planet	
• River Improvement Projects	5
• Trees planted	45
• Diversion of waste from landfill	803 tonnes
• Environmental Quality Projects	71

Financial Review

The Trust assesses its financial performance against the opening forecast budget and monitors actual results on a regular and systematic basis during the year. It has been another challenging year financially in the aftermath of the pandemic and associated restrictions and with the surge in fuel prices and the general rate of inflation while competition for limited resources within the sector has continued to grow, as our core funding support has come under increasing pressure. We have been able to secure total income for the year of £2,674,655.

The principal sources of funding were as follows:

Welsh Government	£139,283
Public Sector Bodies	£590,119
Charitable Trusts	£350,989
Private Sector	£883,252
National Lottery	£129,789
Local Authority	£524,295
Housing Association	£56,928

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, ie the working capital of the charity, and to cover any unplanned eventualities. The Trustees reviewed the policy during the year and revised the required minimum level of unrestricted reserves to 3 months of unrestricted expenditure with no specified upper limit.

Total reserves held at 31st March 2024 amounted to £1,834,551. The amount held as restricted reserves amounted to £1,404,441, with £430,110 in unrestricted reserves.

Financial Strategy

Essential components of our strategy are that full cost recovery is achieved, that our organisations continue to build their reserves and that good cash flows are maintained. To this end we will endeavour to

- ensure we have sufficient working capital, to cover no less than 3 months expenditure needs, by building our unrestricted reserves,

- ensure we have the right product and service mix between grant and non-grant funded activities to mitigate financial risk,

- develop our product and service offer to ensure we at least cover our costs and remain financially, viable, with any surpluses reinvested in the quality and reach of our delivery.

Our business plan for 2023-24 sought to continue to operationalise our financial strategy.

Plans for Future Periods

The charitable group's plans for the forthcoming year are to review its activities in line with the charitable objects and to continue to prioritise the development of those areas where the greatest growth and impact on the ground can be achieved.

Structure, Governance and Management

Groundwork North Wales is a registered charity and company limited by guarantee as defined by the Companies Act 2006. The governing documents are its Memorandum and Articles of Association, which were amended by special resolution of the members of the company most recently on 6th October 2021 to add:

- clause 2.6 to the objects: to advance cultural well-being through people's engagement with the arts and the nation's built and natural heritage,

- clause 2.7: the area of benefit is Wales and England,

- a normal limit of three on the number of terms which can be served by trustees, unless by exception a further extension is justified.

The amendments were duly authorised by the Charity Commission and filed with Companies House.

The governing body of the trust is its board of trustees who are also the directors of the company in accordance with the Companies Act 2006. The directors are the members of the company. The board is responsible for strategic decision making and is ultimately responsible for the financial viability of the company. It meets a minimum of four times a year. Trustees are appointed on a three yearly basis and retire by rotation at the AGM; retiring trustees can be reappointed.

Organisational structure and decision-making powers

The board retains authority for the overall strategy and policy of the Trust and approves the Strategic Plan as well as the annual Business Plan. The board delegates decision making powers to the Chief Executive and to two sub-groups: the Finance and HR Sub- Group and a Risk Assurance Sub-Group. A Board trustee chairs each Sub-Group and the members are appointed by the Board. terms of reference for the Sub-Groups set down their delegated authority from the board and specify limitations on the authority for matters which the Board reserves to itself.

The Finance and HR Subgroup is responsible for reviewing the management accounts, amendments to policy and matters appertaining to the remuneration and welfare of the trust's staff. It meets four times a year in between the quarterly Board meetings.

The Risk Assurance Sub-Group was established during 2022-23 to monitor and provide assurance on the GWNW Group's principal risks and supporting risk management processes. The Sub-Group's remit also includes health & safety risks, policy, procedures, and performance. It also meets four times a year ahead of meetings of the board.

Induction and training of new trustees

New members of the Board of Trustees are provided with the Charity Commission's guidance: The Essential Trustee: What you need to know; What you need to do" and a full pack of other trust documents such as the latest annual report and accounts, risk register and business plan. New Trustees have an induction meeting with the Chief Executive, members of the Senior Management Team and the Chair of the board of Trustees.

Robert Williams resigned from the board in July 2023, otherwise its membership remained stable throughout 2023-24 and no new members were appointed

Relationships within the Groundwork Federation

The Trust is part of the Federation of Groundwork Trusts in England, Wales and Northern Ireland, each working with their partners in deprived areas to improve the quality of the local environment, the lives of the local people and the success of the local businesses. Groundwork North Wales works in partnership with its sister trust in South Wales to provide national coverage across Wales.

Governance review

A comprehensive review of the governance of Groundwork North Wales and of its two subsidiaries, Wild Ground and Refurbs Flintshire, was conducted in the Autumn of 2020 using the framework for governance reviews issued by Groundwork UK for use across the Federation. While the findings were generally positive, a number of improvement actions were identified which were approved by the Board. Their implementation was completed by in 2021-22.

A series of governance improvements were taken forward during 2023-24 as part of the Pilotlight-supported programme to which reference has been made earlier. An important component was a self-assessment of the effectiveness of the Board and its two Sub-groups leading to the delivery of a blueprint for board development and succession which will be taken forward in 2024-25.

Public Benefit Statement

Our charitable objectives, as set down in our Memorandum and Articles of Association, are presented under Objectives and Activities earlier in this report.

Statement of Compliance

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing 2022-23 activities and making plans for future periods and believe that they have complied with their duty to have due regard to this guidance. In particular, the Trustees have considered how all the Trust's activities contribute to its charitable objectives. All of the Trust's activities focus on improving the quality of life for people and the places in which they live - focusing on the most disadvantaged people and places in Wales and England.

Identifiable Benefits

In terms of identifiable benefits, the Trust delivers projects and programmes, manages contracts and delivers services according to its objectives, with the resulting benefits of safer and stronger communities across North Wales, healthier and more active communities, enhanced ("green") skills and employment opportunities for citizens, larger numbers of higher quality places for young people to go and things for them to do, and the reduction of carbon emissions to help to tackle climate change. The Trust aims to help the public to make sustainable development a reality, respecting nature's limits and supporting the Welsh Government's commitment to future generations.

Benefit to the Public

Our approach is always to work in partnership with others from the public, private and voluntary sectors, to add value to wider plans for maximum impact to the public. Our role in these partnerships is usually to find ways of helping deprived, disadvantaged, or disabled local people to get practically involved in decisions and actions. As such, our work is designed to address the needs of all sections of the community, and we provide equal access to our services regardless of race, gender, disability, or sexual orientation. Our work primarily benefits those in most need, and thanks to the support of our funders and partners (such as The Welsh Government, Local Authorities and Natural Resources Wales) our services are in the main provided free to those in need.

Financial Instruments

The charitable company's operations expose it to a variety of financial risks including price risk, credit risk, liquidity risk and cash flow risk.

The charitable company's principal financial instruments comprise sterling bank accounts together with trade debtors and trade creditors that arise directly from operations.

Price risk – Price risk is managed by monitoring the market, current rates of inflation and costing products and services in accordance with these factors.

Credit risk – Credit risk is mitigated by monitoring and managing the credit limits given to our customers.

Liquidity risk – Liquidity risk is managed by maintaining a balanced mix of income streams, with a limit to the number of payments by results or in arrears payment contracts at any one time.

Cash flow risk – is managed through our credit management procedures, cash flow forecasting and negotiation of payment terms where practicable.

Risk Management

The full Board reviews the risk register at summary level at each board meeting and keeps a regular focus on the major risks to which the group is exposed, having regard for the risk appetite it has agreed for each risk area. More detailed scrutiny of the risks and progress with mitigating actions is undertaken regularly by the Risk Assurance Subgroup with issues escalated to the full Board by exception. The review and updating of the risk register and associated programme of mitigating actions is a routine feature of Senior Leadership Team meetings. The principal risk areas on the GWNW Group's risk register at 31st March 2024 were:

- Financial—income and financial sustainability
- Data protection and compliance.
- Safeguarding.
- People, leadership, and culture.
- Governance and regulatory.
- Cyber security and ICT failure.
- Business continuity.
- Reputation.
- Health & safety.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02614714 (England and Wales)

Registered Charity number
1004132

Registered office
3-4 Plas Power Road, Tanyfron
Wrexham
LL11 5SZ

Trustees		First Elected	Retired/Resigned
N Reader CBE (Chair)	Retired Finance Director	March 2020	
M Booker	Retired Bank Manager	February 2002	
R D Williams	Solicitor	June 2003	July 2023
C A Powell	Environmental Manager	September 2004	
H Wright	Retired	February 2011	
S Overson	H R Manager	August 2013	
S Moore	Retired	April 2013	
R Taylor	Estates & Facilities Director	February 2020	
N Said	Commercial Director	March 2020	

Trust Senior Management Team

Karen Balmer	Chief Executive
Christine Bowyer	Head of HR & Governance
Lorna Crawshaw	Head of Operations
Hanna Clarke	Head of Marketing
Louise Stokes	Head of Health & Safety and Training
Richard Aram	Head of Contracts & Project Delivery
Judy Mitchell	Head of Finance
Stewart Platt	Commercial Finance Manager

Auditors
M. D. Coxey and Co. Limited
Chartered Accountants and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Bankers
National Westminster Bank plc
33, Lord Street
Wrexham
LL11 1LP

Solicitors
GHP Legal
Ashgrove
26-30 Grosvenor Road
Wrexham
LL11 1BU

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution was passed at the AGM in November 2022 to delegate responsibility to the Board of Trustees to appoint auditors.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28th November 2024 and signed on the board's behalf by:

Nigel Reader CBE
Chair / Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GROUNDWORK NORTH WALES

Opinion
We have audited the financial statements of Groundwork North Wales (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st March 2024 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group 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 group financial statements, we have concluded that the 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 charitable group 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 of going concern are described in the relevant sections of the report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the group annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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 misstatement, 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 the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the charitable group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the group charity 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 groups and the parent 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 group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and management
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanne Evans (Senior Statutory Auditor)
For and behalf of M. D. Coxey and Co. Limited
Chartered Accountants
and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Date: 28th November 2024

GROUNDWORK NORTH WALES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	105,998	716	106,714	124,014
Charitable activities	3				
Income from charitable activities		212,386	331,536	543,922	713,987
Other trading income		687,802	142,675	830,477	722,563
Interest		2,122	-	2,122	1,987
Other trading activities					
Subsidiary income	4	924,905	266,515	1,191,420	1,003,066
Total		1,933,213	741,442	2,674,655	2,565,617
EXPENDITURE ON					
Charitable activities	5/6				
Salaries & wages		994,162	247,278	1,241,440	1,211,344
Overhead costs		254,856	65,785	320,641	246,768
Project costs		147,682	186,422	334,104	389,888
Subsidiary expenditure	4	533,400	249,132	782,532	830,337
Total		1,930,100	748,617	2,678,717	2,678,337
NET INCOME/(EXPENDITURE)		3,113	(7,175)	(4,062)	(112,720)
Net movement in funds		3,113	(7,175)	(4,062)	(112,720)
RECONCILIATION OF FUNDS					
Total funds brought forward		426,997	1,411,616	1,838,613	1,951,333
TOTAL FUNDS CARRIED FORWARD		430,110	1,404,441	1,834,551	1,838,613

The statement of financial activities include all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GROUNDWORK NORTH WALES
CONSOLIDATED BALANCE SHEET
AT 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	156,014	383,515	539,529	570,318
Heritage assets	12		305,044	305,044	305,044
CURRENT ASSETS					
Stocks	13	59,866	-	59,866	59,991
Debtors	14	217,174	127,075	344,249	295,071
Investments		-	563,104	563,104	553,141
Cash at bank and in hand		609,730	81,821	691,551	587,212
		886,770	772,000	1,658,770	1,495,415
CREDITORS					
Amounts falling due within one year	15	(541,094)	(35,201)	(576,295)	(446,323)
NET CURRENT ASSETS		345,676	736,799	1,082,475	1,049,092
TOTAL ASSETS LESS CURRENT LIABILITIES		501,690	1,425,358	1,927,048	1,924,454
Accruals and deferred income	15	(71,580)	(20,917)	(92,497)	(85,842)
NET ASSETS		430,110	1,404,441	1,834,551	1,838,613
FUNDS	17				
Unrestricted funds				430,110	426,997
Restricted funds				1,404,441	1,411,616
TOTAL FUNDS				1,834,551	1,838,613

The financial statements were approved by the Board of Trustees on 28th November 2024 and were signed on its behalf by:

Nigel Reader CBE
Trustee

GROUNDWORK NORTH WALES
CHARITY BALANCE SHEET
AT 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	105,550	4,476	110,026	107,581
CURRENT ASSETS					
Stocks	13	17,974	-	17,974	17,334
Debtors	14	171,789	127,075	298,864	226,014
Cash at bank and in hand		286,024	(8,440)	277,584	237,333
		475,787	118,635	594,422	480,681
CREDITORS					
Amounts falling due within one year	15	(509,640)	(35,201)	(544,841)	(385,772)
NET CURRENT ASSETS		(33,853)	83,434	49,581	94,909
TOTAL ASSETS LESS CURRENT LIABILITIES		71,697	87,910	159,607	202,490
NET ASSETS		71,697	87,910	159,607	202,490
FUNDS	17				
Unrestricted funds				71,697	90,022
Restricted funds				87,910	112,468
TOTAL FUNDS				159,607	202,490

The financial statements were approved by the Board of Trustees on 28th November 2024 and were signed on its behalf by:

Nigel Reader CBE
Trustee

GROUNDWORK NORTH WALES
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities:			
Cash generated from operations	1	134,285	139,266
Net cash provided by (used in) operating activities		134,285	139,266
Cash flows from investing activities:			
Purchase of tangible fixed assets		(42,867)	(42,228)
Sale of tangible fixed assets		7,000	275
Purchase of investments		(-)	(-)
Purchase of heritage assets		(-)	(-)
Interest received		5,921	563
Net cash provided by (used in) investing activities		(29,946)	(41,390)
Change in cash and cash equivalents in the reporting period		104,339	97,876
Cash and cash equivalents at the beginning of the reporting period		587,212	489,336
Cash and cash equivalents at the end of the reporting period		691,551	587,212

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(4,062)	(112,720)
Adjustments for:		
Depreciation charges	67,292	59,507
Profit / loss on disposal	(173)	-
Revaluation of assets	(463)	-
Interest received	(5,921)	(563)
Decrease/(increase) in investments	(9,963)	46,859
Decrease/(increase) in stocks	126	(15,365)
Decrease/(increase) in debtors	(49,179)	115,889
(Decrease)/increase in creditors	136,628	45,659
Net cash provided by (used in) operating activities	134,285	139,266

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the consolidated charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The consolidated financial statements have been prepared under the historical cost convention.

The charity's functional and presentational currencies are pounds sterling.

Preparation of the accounts on a going concern basis
Regular contact with the funders is maintained with the immediate future of the charity for the next twelve months secured, and on that basis the charity is a going concern.

Basis of consolidation
The financial statements represent the consolidated financial position of the group. This comprises Refurbs Flintshire and Wild Ground. Groundwork North Wales is the sole member of Refurbs Flintshire and Wild Ground.

The financial statements cannot be consolidated on a line by line due to the variations between the objects of each charity and therefore each subsidiary is included in total within incoming resources and resources expended.

All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Income
All income is recognised in the Statement of Financial Activities once the group has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income regarding services is recognised as the service is provided. Income is deferred where it is received in advance of the service being provided.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be reliably measured by the group; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading, they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs undertaken to further the purposes of the group and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1. ACCOUNTING POLICIES – continued

Allocation of support costs
Support costs are those functions that assist the work of the group but do not directly undertake charitable activities. These costs have been allocated to charitable activities across each activity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

The key judgements and sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

- Estimated useful lives and residual values of fixed assets:
The carrying value of fixed assets are reviewed each year end for indicators of impairment triggers.
Depreciation of tangible fixed assets has been based on estimated useful lives and residual values deemed appropriate by the directors. Estimated useful lives and residual values are reviewed annually and revised as appropriate. Revisions take into account estimated useful lives used by other companies operating in the sector and actual asset lives and residual values, as evidenced by disposals during current and prior accounting periods.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & buildings	- 2% - 10% on cost (down to residual value)
Specialised cycles	- 2% on cost
Plant & machinery	- 20% on cost
Fixtures & office equipment	- 15% - 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Heritage assets
The charity's accounting policy for its heritage assets is to value at cost where a site has been purchased or at fair value for donated sites. At present all sites have been acquired through section 106 agreements with local authorities. The charity has adopted the policy under FRS 102 section 18.19 to treat the initial valuation as deemed cost.

No depreciation is provided in respect of freehold land.

Stocks
Stock is incurred and valued at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the group would be willing to pay for the items on the open market.

1. ACCOUNTING POLICIES – continued

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

Legal status of the trust
The trust is a company limited by guarantee and has no share capital. The charity's registered number and registered office address can be found on the Company Information page.

2. DONATIONS AND LEGACIES

	31.3.24 £	31.3.23 £
Donations	1,714	19,014
Grants	105,000	105,000
	106,714	124,014

Grants received, included in the above, are as follows:

	31.3.24 £	31.3.23 £
Welsh Government	105,000	105,000

3. INCOME FROM CHARITABLE ACTIVITIES

Activity	31.3.24 £	31.3.223 £
Income from charitable activities	543,922	713,987
Other trading income	830,477	722,563
Interest	2,122	1,987
	1,376,521	1,438,537

4. CHARITY SUBSIDIARIES

In January 2016 the charity became the sole member of Refurbs Flintshire, a charitable company, limited by guarantee and incorporated on 5th February 2002 in England and Wales. The registered office is Unit 1-3, Aber Park, Aber Road, Flint, Flintshire, CH6 5EX. Company number 04367121, charity number 1093176. The objects of the charity are:-

- To relieve poverty by the provision of quality affordable furniture and household goods to members of the local community who are in need;
- To conduct research and collect information in order to educate the community about the economic, social and environmental benefits of re-use and recycling and the reduction of pollution and protection of the environment that results from these activities;
- To conserve and protect the physical and natural environment by the promotion of sustainable waste management practices in accordance with the best practical environmental option;
- To relieve unemployment by improving the employability of disadvantaged individuals through the provision of work placement, training and volunteering opportunities.

A summary of the results (including consolidation adjustments) is shown below

	31.3.24	31.3.23
Summary Income and Expenditure Account:	£	£
Incoming resources	849,392	763,533
Intra group transactions	(4,707)	-
Total incoming resources	**844,685**	**763,533**
Resources expended	(862,887)	(800,306)
Intra group transactions	154,734	80,065
Total resources expended	**(708,153)**	**(720,241)**
Contribution for the financial year	**136,532**	**43,292**
Summary Balance Sheet:		
Total assets	673,160	701,425
Total liabilities	(136,824)	(151,595)
Net assets	536,336	549,830
Restricted funds carried forward	404,972	427,962
Unrestricted funds carried forward	131,364	121,868

4. CHARITY SUBSIDIARIES (continued)

In November 2016 the charity became the sole member of Wild Ground, a charitable company, limited by guarantee and incorporated on 6th December 1999 in England and Wales. The registered office is 3-4 Plas Power Road, Tanyfron, Wrexham, LL11 5SZ. Company number 03889382, charity number 1080838. The objects of the charity are:-

- To promote and assist in the preservation and conservation of land mainly in the area of benefit which is of educational and scientific interest to the general public including land within which the wildlife is in need of protection and including the improvement and maintenance of public parks,
- to educate the public in all matters concerning wildlife and nature conservation in urban areas.

A summary of the results (including consolidation adjustments) is shown below.

	31.3.24	31.3.23
Summary Income and Expenditure Account:	£	£
Incoming resources	366,428	239,532
Intra group transactions	(19,693)	-
Total incoming resources	**346,735**	**239,532**
Resources expended	(314,111)	(302,682)
Intra group transactions	239,732	192,586
Total resources expended	**(74,379)**	**(110,096)**
Contribution for the financial year	**272,356**	**129,436**
Summary Balance Sheet:		
Total assets	1,251,993	1,194,262
Total liabilities	(113,384)	(107,970)
Net assets	1,138,609	1,086,292
Restricted funds carried forward	911,559	871,186
Unrestricted funds carried forward	227,050	215,106

5. CHARITABLE ACTIVITIES COSTS

Expenditure on projects comprised:	**Direct cost of activities**	**Support costs**	**Total 2024**	**Total 2023**
	£	£	£	£
Staff & overheads	1,161,181	400,900	1,562,081	1,458,112
Project costs	334,104	-	334,104	389,888
	1,495,285	400,900	1,896,185	1,848,000

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff & overhead costs	1,161,181	1,185,461
Project costs	334,104	389,888
	1,495,285	1,575,349

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	67,292	59,507
Auditors' remuneration	8,175	7,450
Operating leases	79,239	76,096

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits within the group for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

Trustees' expenses within the group amounted to £nil during the year (2023: £nil).

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	1,416,631	1,081,583
Social security costs	117,800	97,699
Other pension costs	71,393	54,266
	1,605,824	1,233,548

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Direct charitable	35	38
Fundraising and publicity	3	4
Governance	4	4
Wild Ground office and management	7	6
Refurbs Flintshire	21	25
	69	77

Key management salaries in the year amounted to £146,287 (2023: £136,632).

STAFF COSTS – CHARITY (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	1	1

The staff numbers above relate to full time equivalents.

10. SURPLUS OF PARENT CHARITY

As permitted by section 408 of the Companies Act 2006, the Statement of Financial Activities of the parent charity is not presented as part of these financial statements. The parent charity's (deficit) / surplus for the financial year was (£42,883)/ (2023: (£12,798)).

11. TANGIBLE FIXED ASSETS – GROUP

	Land & buildings	Specialised cycles	Plant, fixtures & computer equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2023	497,569	51,620	467,134	115,549	1,131,872
Additions	-	-	13,943	28,924	42,867
Disposals	-	-	(15,294)	(12,800)	(28,094)
Revaluation	-	-	-	-	-
At 31st March 2024	497,569	51,620	465,783	131,673	1,146,645
DEPRECIATION					
At 1st April 2023	87,184	6,662	387,155	80,553	561,554
Charge for year	25,587	1,032	26,821	13,852	67,292
Eliminated on disposal	-	-	(15,757)	(5,973)	(21,730)
At 31st March 2024	112,771	7,694	398,219	88,432	607,116
NET BOOK VALUE					
At 31st March 2024	384,798	43,926	67,564	43,241	539,529
At 31st March 2023	410,385	44,958	79,979	34,996	570,318

TANGIBLE FIXED ASSETS – CHARITY

	Land & buildings	Specialised cycles	Fixtures & office equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2023	71,567	51,620	282,062	49,105	454,354
Additions	-	-	8,607	9,592	18,199
Disposals	-	-	(14,677)	-	(14,677)
Revaluation	-	-	-	-	-
At 31st March 2024	71,567	51,620	275,992	58,697	457,876
DEPRECIATION					
At 1st April 2023	51,795	6,662	239,211	49,105	346,773
Charge for year	272	1,032	12,851	1,599	15,754
Elimination on disposal	-	-	(14,677)	-	(14,677)
At 31st March 2024	52,067	7,694	237,385	50,704	347,850
NET BOOK VALUE					
At 31st March 2024	19,500	43,926	38,607	7,993	110,026
At 31st March 2023	19,772	44,958	42,851	-	107,581

12. HERITAGE ASSETS – GROUP

	Sites of specific scientific interest	Totals
	£	£
COST		
At 1st April 2023	305,044	305,044
Additions	-	-
Disposals	-	-
At 31st March 2024	305,044	305,044
DEPRECIATION		
At 1st April 2023	-	-
Charge for year	-	-
Eliminated on disposal	-	-
At 31st March 2024	-	-
NET BOOK VALUE		
At 31st March 2024	305,044	305,044
At 31st March 2023	305,044	305,044

The directors have valued the Heritage Assets having sought advice.

HERITAGE ASSETS – CHARITY

There are no Heritage Assets in the Parent Charitable Company's Balance Sheet.

13. STOCKS – GROUP

	31.3.24	31.3.23
	£	£
Stocks	59,866	59,991

STOCKS – CHARITY

	31.3.24	31.3.23
	£	£
Stocks	17,974	17,334

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.24	31.3.23
	£	£
Trade debtors	256,549	181,332
Other debtors	2,625	2,625
Prepayments & accrued income	85,075	111,114
	344,249	295,071

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.24	31.3.23
	£	£
Trade debtors	231,646	151,593
Prepayments & accrued income	67,218	74,421
	298,864	226,014

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.24	31.3.23
	£	£
Trade creditors	56,327	100,889
Social security and other taxes	41,273	35,437
VAT	77,291	34,305
Accruals & deferred income	401,404	275,692
	576,295	446,323

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.24	31.3.23
	£	£
Trade creditors	40,215	63,755
Social security and other taxes	34,595	30,125
VAT	52,934	17,840
Accruals & deferred income	338,777	195,731
Inter-company loans	78,320	78,321
	544,841	385,772

Deferred Income:
Deferred income is in relation to grants that have been received but which relate to a period after the year end date of the 31st March 2024. This income will be included in the following year end and spent within this period in accordance with the conditions set out in the funding agreement.

	31.3.24	31.3.23
	£	£
Balance as at 1st April 2023	(176,856)	(190,050)
Amount released to income	-	-
Amount deferred in the year	332,548	176,856
	155,692	(13,194)

16. OPERATING LEASE COMMITMENTS – GROUP

The following operating lease payments are committed to be paid within one year:

	31.3.24	31.3.23
	£	£
Expiring:		
Within one year	-	2,882
Between one and five years	-	-
	-	2,882

OPERATING LEASE COMMITMENTS – CHARITY

The following operating lease payments are committed to be paid within one year:

	31.3.24	31.3.23
	£	£
Expiring:		
Within one year	-	2,882
Between one and five years	-	-
	-	2,882

17.

MOVEMENT IN FUNDS – GROUP

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	426,997	3,113	430,110
Restricted funds			
Wild Ground	871,186	40,373	911,559
Refurbs Flintshire	427,962	(22,990)	404,972
Create your Space	48,189	(48,189)	-
THRIVE (Third Sector Resilience)	25,000	(25,000)	-
Minera Country Park - Landfill	17,246	(17,246)	-
Resilience communities	2,714	(2,714)	-
Millenium Stadium Charity	4,746	(4,746)	-
Resilience fund HLF	8,169	(8,169)	-
Principality	-	347	347
Wrexham Schools 2023-24	-	4,683	4,683
Moving on Wrexham	-	1,035	1,035
Nationwide Happy Families	-	53,219	53,219
Safer Streets 5	-	616	616
Co-op	-	2,526	2,526
Dee Valley River Gwenfro	-	20,699	20,699
SS5 Underspend – out of hours delivery	-	62	62
Alyn Waters Events	-	140	140
Buckley Events	-	107	107
Brilliant Basics – Digital Kiosks	6,404	(1,928)	4,476
Restricted funds	1,411,616	(7,175)	1,404,441
TOTAL FUNDS	1,838,613	(4,062)	1,834,551

MOVEMENT IN FUNDS – CHARITY

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	90,022	(18,325)	71,697
Restricted funds			
Create your Space	48,189	(48,189)	-
Thrive Third Sector Resilience	25,000	(25,000)	-
Minera Country Park - Landfill	17,246	(17,246)	-
Resilience communities	2,714	(2,714)	-
Millenium Stadium Charity	4,746	(4,746)	-
Resilience fund - HLF	8,169	(8,169)	-
Nationwide Family Project	-	(42,858)	-
Brilliant Basics – Digital Kiosks	6,404	(1,928)	4,476
Principality	-	347	347
Wrexham schools 2023-24	-	4,683	4,683
Moving on Wrexham	-	1,035	1,035
Nationwide Happy Families	-	53,219	53,219
Safer Streets 5	-	616	616
Co-op	-	2,526	2,526
Dee Valley River Gwenfro	-	20,699	20,699
SS5 Underspend – out of hours delivery	-	62	62
Alyn Waters Events	-	140	140
Buckley Events	-	107	107
Restricted funds	112,468	(24,558)	87,910
TOTAL FUNDS	202,490	(42,883)	159,607

All carried forward funds have been agreed as carryover and be spent in 2024-25

NET MOVEMENT IN FUNDS – GROUP

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,933,214	(1,930,100)	3,114
Restricted funds			
Restricted fund	741,442	(748,617)	(7,175)
TOTAL FUNDS	2,674,656	(2,678,717)	(4,061)

NET MOVEMENT IN FUNDS – CHARITY

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,394,787	(1,413,112)	(18,325)
Restricted funds			
Restricted fund	474,927	(499,485)	(24,558)
TOTAL FUNDS	1,869,714	(1,912,597)	(42,883)

18. CAPITAL COMMITMENTS – GROUP & CHARITY

	31.3.23 £	31.3.22 £
Contracted but not provided for in the financial statements	-	-

GROUNDWORK NORTH WALES

England & Wales - Charity number 1004132

Accounts

REGISTERED COMPANY NUMBER: 02614714 (England and Wales)
REGISTERED CHARITY NUMBER: 1004132

REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023 FOR GROUNDWORK NORTH WALES

GROUNDWORK NORTH WALES

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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GROUNDWORK NORTH WALES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Report of the Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Name of Charity

The name of the charity is Groundwork North Wales (GWNW). It is referred to in this report as "The Trust".

GWNW wholly owns two subsidiary trusts (also companies limited by guarantee), Refurbs Flintshire and Wild Ground. Together the three trusts are referred to in this report as the GWNW Group of Trusts or the Group.

GWNW is a member of the Federation of Groundwork Trusts. The use of the word "Groundwork" is used as a collective term to describe the Federation and the member Groundwork Trusts.

Objectives and Activities

Groundwork North Wales's charitable objectives are set down in our Memorandum and Articles of Association and date from the interpretation of charitable activities when they were drafted in 1991 as amended at annual general meetings and by written resolution.

- To promote the conservation, protection and improvement of the physical and natural environment including that which is of educational or scientific interest to the general public or within which the wildlife is in need of protection and including the improvement and maintenance of public parks.
- To advance public education in environmental matters and in all matters concerning wildlife and nature conservation, in the ways of better conserving, protecting and improving the same wheresoever.
- To conserve and protect the physical and natural environment by promotion of sustainable waste management practices in accordance with the best practicable environmental option.
- The promotion for the benefit of the public of urban or rural regeneration of areas in social or economic deprivation, by relieving poverty or financial hardship through improving the employability of disadvantaged individuals through the provision of work placement, affordable childcare, training and volunteering opportunities, the provision of quality affordable furniture and household goods, the provision of items such as food and energy efficiency measures and energy efficiency advice.
- To provide facilities for recreation and other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the persons for whom they are intended.
- To advance cultural well-being through people's engagement with the arts and the nation's built and natural heritage.

Our Strategic Objectives

Groundwork North Wales as a charity works to transform lives in disadvantaged communities. Our team help people to carry out hundreds of projects each year. We do this by tackling climate change; helping people out of fuel and furniture poverty; bringing out the best in young people by helping them to improve their local area; building stronger communities by improving green space and conserving the natural environment; getting people back into work and supporting them to gain skills and qualifications.

As an organisation Groundwork North Wales is committed to improving the social, economic, environmental, and cultural wellbeing of Wales. Focusing our activities where we can make the most difference, our diverse range of programmes and activities enable our team to respond to the changing needs of our communities, helping them create the Wales they want to live in, now and in the future.

Our day-to-day operations and our strategic objectives are aligned to the Groundwork Federation's 2020-23 strategy to:

- Improve people's prospects --by increasing the confidence, skills, wellbeing, and employability of those furthest removed from the labour market, in particular young people,
- Create better places – by helping people to work together to make their surroundings greener, safer and healthier and get involved in the way decisions are made about services in their area, and
- Promote greener living and working – by helping people and businesses learn more about their environmental impact and act responsibly to reduce natural resource use and improve health.

Our Business Plan Objectives for the year 2022-23

With the impacts of the continuing conflict in the Ukraine and of the fallout from the pandemic giving rise to increasing economic, social and environmental challenges, our overriding business plan objective was for our group of charities to remain financially viable, and to sustain our ability to deliver our activities in line with our charitable objectives while making the most of opportunities to undertake new initiatives and to achieve growth so as to contribute to the economic, social, environmental and cultural wellbeing of the communities of North Wales.

Our business plan priorities were to continue to:

- Develop a business model that will prepare the organisation for the potential withdrawal of core funding,
- Build on the work we have done to position the organisation as a national training provider and to grow both in demand and geographically,
- Increase our capability to deliver by investment in our people and volunteers,
- Further embed our joint management structure to drive more cost effective and efficient ways of working without reducing the quality of our service offer, and
- Enhance existing and develop new relationships with partners, funders, and businesses.

Overview of Activities

Following a year of recovery from the impacts of the pandemic during which we made the most of the available opportunities and managed to grow some areas of the business, in 2022-23 our services and delivery approach could return to normal with more extensive engagement with the communities of North Wales.

The health and safety of our staff, volunteers and the individuals and communities we serve continued to be uppermost throughout the period.

It was a year of great challenge for all with the conflict in the Ukraine, soaring fuel prices, rampant inflation leading to a cost-of-living crisis and general economic instability. More than ever before we were conscious of the role, we should play in helping our communities to cope.

Our passion for engaging people with the natural environment and supporting them to think about their environmental impacts has always been the golden thread that runs through our activities on the ground. This last 12 months has been

no different and we have delivered a varied and diverse range of activities and projects across North Wales to achieve this.

During the year our achievements have been recognised formally as we have won a number of prestigious awards and have been finalists for several others.

Our programme areas continue to align with Welsh Government's key well-being drivers with particular links to Social, Economic, Environmental and Cultural Well-being.

Energy

With the cost of energy having continued to escalate rapidly and fuel poverty increasing commensurately, this area of our business has grown significantly in importance.

We maintained our Energy Advice, Guidance and Support services and during the year we supported 2304 individuals and families and identified £70,848 of domestic savings, based on an average of £120 per home.

Our Energy Savings Bank project concluded in October 2022. Through events, social media and face-to-face guidance and advice we reached a total of 905 households across the length of the project meeting all the project targets - distributing 170 easy measure packs, administering 105 vouchers, delivering an estimated £21.2k of annual bill savings from the installation of capital measures, and securing a total of £33.6k of benefits through guidance small measures and debt write-off.

The Energy Redress Winter Voucher Scheme completed in December 2022, with a total of 211 households receiving financial support, 900 fuel vouchers distributed, and in total £41k allocated to people in fuel poverty in North Wales.

Our Refurbs Flintshire Winter Warmers initiative administered 156 Winter Warmer Packs to households with a total of 349 people benefiting from the packs that effectively work to keep the person warm when they do not want to put their heating on so they can save and use their heating wisely.

Benefits have similarly been delivered through Our Local Energy Saving Partnership (LEAP) scheme, the Big Energy Saving Network (BESN), our Refurbs Flintshire Winter Warmers initiative, and our Energy Saving Flyers.

Training

The training wing of our business has continued to thrive in 2022-23, with an extensive offer of both in-person and virtual services, and the size of the team grew to 9 full-time equivalent staff, with income of £440k secured. By winning a contract with Guinness Partnership during the year we also took the first steps to extending our reach on a UK-wide basis.

Buckley Repair and Reuse Centre with Community Café

In our 2021-22 annual trustees report we were able to announce the development and opening of our Repair and Reuse Centre with Community Café in the centre of Buckley with the aim of promoting education and behavioural change on waste and recycling initiatives, as well as providing volunteering opportunities and employment for local people, with social engagement for the local community. We are delighted to report that in 2022-23 the centre has begun to realise its potential. As regards the "repair and reuse" dimension we have run an extensive programme of repair, recycling and upcycling workshops and sessions throughout the year. Among the many successes has been our Make and Munch sessions—an after-school club for primary-aged children who can take part in an upcycling craft session and receive a free evening meal while the parents/carers received a hot drink and a piece of cake. The centre has established itself as a focal point for the local community and great relationships have been formed. The Buckley History Society meets monthly at the café and their veterans' group meet regularly for breakfast and have formed a close relationship with the local PCSOs who have attended the repair sessions and plan to host their "Cuppa with a Copper" there. The café's

community garden welcomed local primary schools (Westwood Community Primary and Southdown Primary) who completed a garden mosaic in the early Summer of 2022. Over 100 primary school children were involved using broken crockery to create a design representing the four seasons.

Community Fridge

The early part of the year saw the launch of our community fridge project at our Refurbs site in Flint with a rapid growth in popularity. By September the number of regular users had grown to 70. We secured our 5-star environmental standard rating and were in a position to extend our reach to a wider range of supermarkets for food for the fridge, enabling us to improve the reliability of supply as well as to support more people. Later in the year we encountered a shortage of food waste due to varying economic drivers, resulting in a hiatus in the service. Previously food destined for waste was freely and readily available but in year the demand for surplus food increased and organisations supplying food free of charge were forced to charge due to significant cost and inflation increases. An award of funding from Hubbub enabled us to sign up to a waste food subscription which as well as easing the food poverty challenge in the community benefits the natural environment by reducing food waste disposals to landfill and consequent greenhouse gas emissions.

King's Mill and Nant Mill

The Clywedog Valley Partnership is coordinated by GWNW, and work continued on the development of a stage 1 bid to HLF. As part of the overall vision for the Clywedog Valley we continue to give focus to the heritage sites at King's Mill and Nant Mill---as well as the Minera Lead Mines & Visitor Centre. During the year the former was registered with Companies House as King's Mill Community Trust (KMCT) with two GWNW trustees/directors joining the board of KMCT. We secured grant from the NRW Resilient Communities Fund to make improvements to the King's Mill site and to provide a range of opportunities for the local community focused on river health, including educational visits, events, and volunteer sessions. The funding also provided a small capital budget for site improvements and interpretation which were started in the year and will continue into the next. A similar approach is envisioned for Nant Mill which it is hoped will progress next year.

Community Rail Partnership—3 Counties Connected.

3 Counties Connected is the new community rail partnership for the Chester-Shrewsbury-Crewe line. It is hosted by GWNW working closely with the Community Rail Network and Transport for Wales, while other partners and interests are represented on the steering group. The partnership aims to connect communities with their local train stations and to promote sustainable travel.

2022-23 has been the first full year with GWNW as host. Josie Rayworth joined as community rail officer in September and worked with Community Rail and TfW to develop plans for community projects and the remobilisation of the steering group. A variety of projects and initiatives have followed, including:

- A series of heritage craft classes held in the Carriage Tearoom at Llangollen Heritage Railway Station in October and November 2022.
- A pilot to explore the potential for creating a heritage-themed trail linking Llangollen railway through to Shrewsbury.
- Over the Christmas period the erection of a large Christmas tree at Chester Railway Station decorated in a railway theme with the invitation to rail passengers to write a Christmas wish or note about their travel experience to hang on the tree.
- Shelter art at Wrenbury Station, working with the Wrenbury Station Adopters, Wrenbury prior school and a local artist from Art Space.
- Community workshops, including one with the Friends of Ruabon Station to make lanterns from recycled materials for the St David's Day Lantern Parade in Wrexham.

Two community grant schemes are being put in place, one for communities in a 5-mile radius of TfW stations and one for communities in a 5-mile radius of Avanti stations. The two funds of £20k will be accessible to community groups within a 5-mile radius of the stations to apply for grants up to £1k to support the progression of their projects.

In February Josie updated the GWNW board on her progress and received their full backing for the successful direction of travel she has helped to establish for 3 Counties Connected.

Wild Ground

The annual survey of great crested newts took place in April and May 2022 and was completed in line with contract and SSSI requirements. The survey season is a major undertaking for Wild Ground requiring staff to work night shifts. Through careful planning we succeeded in carrying out our survey obligations as well as maintaining our regular work with volunteers and schools and delivering our contractual obligations at our various nature reserve sites.

A grant was awarded in 2020 by the Heritage Lottery Community Fund for our Meet the Amphibians Project---an educational and awareness programme, predominantly working with volunteers and schools. Due to the pandemic and associated restrictions, progress with the two-year programme was limited in 2020 with a delayed start. Excellent progress was made in 2021 and the first half of 2022-23 in all areas of the programme plan, with ongoing habitat and sitework at Trefnant, Glascoed, Broughton and Maes y Grug nature reserves. The programme also works in conjunction with other projects on most of the remaining reserves. Volunteer involvement has latterly been extensive. The programme was successfully concluded in October 2022.

Towards the close of the financial year, we were delighted to be awarded £250k funding by the Nature Networks Fund (a Welsh Government grant programme delivered by the National Lottery Development Fund). Our Newt Networks programme will extend over three years. By working in partnership and involving communities the programme will increase the resilience of the network of all our protected sites in North East Wales. The Wild Ground team will involve local communities, schools, and volunteers with the aim of making our site habitats more resilient and increasing nature connectivity. A wide range of enjoyable, accessible engagement activities to suit varied interests, abilities and access needs will be delivered.

Achievements & Performance

We have categorised our impacts to align with our 2023-2026 People, Places, Planet agenda.

People

Green Doctor visits	619
Qualifications gained	3,592
Electricity vouchers issued	£41,571

Places

Public spaces improved	92
Area of land maintained	80,845 m2
Community clean ups	37
Woodlands improved	43

Planet

People undertaking carbon literacy training	70
Trees planted	187
Diversion of waste from landfill	637 tonnes
CO_2 savings	89,168 Kg CO_2e
Biodiversity projects	40
Waste removed from public spaces	157,545 Kgs.

Financial Review

The Trust assesses its financial performance against the opening forecast budget and monitors actual results on a regular and systematic basis during the year. It has been another challenging year financially in the aftermath of the pandemic and associated restrictions and with the surge in fuel prices and the general rate of inflation while competition for limited resources within the sector has continued to grow, as our core funding support has come under increasing pressure. We have been able to secure total income for the year of £2,565,617.

The principal sources of funding were as follows:

Retail Sales	£184,681
Welsh Government	£127,473
Public Sector Bodies	£583,563
Charitable Trusts	£447,399
Private Sector	£676,739
National Lottery	£35,723
Local Authority	£446,158
Housing Association	£63,881

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, ie the working capital of the charity, and to cover any unplanned eventualities. The Trustees reviewed the policy during the year and revised the required minimum level of unrestricted reserves to 3 months of unrestricted expenditure with no specified upper limit.

Total reserves held at 31st March 2023 amounted to £1,838,613. The amount held as restricted reserves amounted to £1,411,616, with £426,997 in unrestricted reserves.

Financial Strategy

Essential components of our strategy are that full cost recovery is achieved, that our organisations continue to build their reserves and that good cash flows are maintained. To this end we will endeavour to

- ensure we have sufficient working capital, to cover no less than 3 months expenditure needs, by building our unrestricted reserves,
- ensure we have the right product and service mix between grant and non-grant funded activities to mitigate financial risk,
- develop our product and service offer to ensure we at least cover our costs and remain financially, viable, with any surpluses reinvested in the quality and reach of our delivery.

Our business plan for 2022-23 sought to continue to operationalise our financial strategy.

Plans for Future Periods

The charitable group's plans for the forthcoming year are to review its activities in line with the charitable objects and to continue to prioritise the development of those areas where the greatest growth and impact on the ground can be achieved.

Structure, Governance and Management

Groundwork North Wales is a registered charity and company limited by guarantee as defined by the Companies Act 2006. The governing documents are its Memorandum and Articles of Association, which were amended by special resolution of the members of the company most recently on 6th October 2021 to add:

- clause 2.6 to the objects: to advance cultural well-being through people's engagement with the arts and the nation's built and natural heritage,
- clause 2.7: the area of benefit is Wales and England,
- a normal limit of three on the number of terms which can be served by trustees, unless by exception a further extension is justified.

The amendments were duly authorised by the Charity Commission and filed with Companies House.

The governing body of the trust is its board of trustees who are also the directors of the company in accordance with the Companies Act 2006. The directors are the members of the company. The board is responsible for strategic decision making and is ultimately responsible for the financial viability of the company. It meets a minimum of four times a year. Trustees are appointed on a three yearly basis and retire by rotation at the AGM; retiring trustees can be reappointed.

Organisational structure and decision-making powers

The board retains authority for the overall strategy and policy of the Trust and approves the Strategic Plan as well as the annual Business Plan. The board delegates decision making powers to the Chief Executive and to two sub-groups: the Finance and HR Sub- Group and a newly formed Risk Assurance Sub-Group. A Board trustee chairs each Sub-Group and the members are appointed by the Board. terms of reference for the Sub-Groups set down their delegated authority from the board and specify limitations on the authority for matters which the Board reserves to itself.

The Finance and HR Subgroup is responsible for reviewing the management accounts, amendments to policy and matters appertaining to the remuneration and welfare of the trust's staff. It meets four times a year in between the quarterly Board meetings.

The Risk Assurance Sub-Group was established during 2022-23 to monitor and provide assurance on the GWNW Group's principal risks and supporting risk management processes. The Sub-Group's remit also includes health & safety risks, policy, procedures, and performance. It also meets four times a year ahead of meetings of the board.

Induction and training of new trustees

New members of the Board of Trustees are provided with the Charity Commission's guidance: The Essential Trustee: What you need to know; What you need to do" and a full pack of other trust documents such as the latest annual report and accounts, risk register and business plan. New Trustees have an induction meeting with the Chief Executive, members of the Senior Management Team and the Chair of the board of Trustees.

Membership of the Board remained stable throughout 2022-23 and no new members were appointed. However. Robert Williams resigned from the board in July 2023.

Relationships within the Groundwork Federation

The Trust is part of the Federation of Groundwork Trusts in England, Wales and Northern Ireland, each working with their partners in deprived areas to improve the quality of the local environment, the lives of the local people and the success of the local businesses. Groundwork North Wales works in partnership with its sister trust in South Wales to provide national coverage across Wales.

Governance review

A comprehensive review of the governance of Groundwork North Wales and of its two subsidiaries, Wild Ground and Refurbs Flintshire, was conducted in the Autumn of 2020 using the framework for governance reviews issued by Groundwork UK for use across the Federation. While the findings were generally positive, a number of improvement actions were identified which were approved by the Board. Their implementation was completed by in 2021-22.

Public Benefit Statement

Our charitable objectives, as set down in our Memorandum and Articles of Association, are presented under Objectives and Activities earlier in this report.

Statement of Compliance

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing 2022-23 activities and making plans for future periods and believe that they have complied with their duty to have due regard to this guidance. In particular, the Trustees have considered how all the Trust's activities contribute to its charitable objectives. All of the Trust's activities focus on improving the quality of life for people and the places in which they live - focusing on the most disadvantaged people and places in Wales and England.

Identifiable Benefits

In terms of identifiable benefits, the Trust delivers projects and programmes, manages contracts and delivers services according to its objectives, with the resulting benefits of safer and stronger communities across North Wales, healthier and more active communities, enhanced ("green") skills and employment opportunities for citizens, larger numbers of higher quality places for young people to go and things for them to do, and the reduction of carbon emissions to help to tackle climate change. The Trust aims to help the public to make sustainable development a reality, respecting nature's limits and supporting the Welsh Government's commitment to future generations.

Benefit to the Public

Our approach is always to work in partnership with others from the public, private and voluntary sectors, to add value to wider plans for maximum impact to the public. Our role in these partnerships is usually to find ways of helping deprived, disadvantaged, or disabled local people to get practically involved in decisions and actions. As such, our work is designed to address the needs of all sections of the community, and we provide equal access to our services regardless of race, gender, disability, or sexual orientation. Our work primarily benefits those in most need, and thanks to the support of our funders and partners (such as The Welsh Government, Local Authorities and Natural Resources Wales) our services are in the main provided free to those in need.

Financial Instruments

The charitable company's operations expose it to a variety of financial risks including price risk, credit risk, liquidity risk and cash flow risk.

The charitable company's principal financial instruments comprise sterling bank accounts together with trade debtors and trade creditors that arise directly from operations.

Price risk – Price risk is managed by monitoring the market, current rates of inflation and costing products and services in accordance with these factors.

Credit risk – Credit risk is mitigated by monitoring and managing the credit limits given to our customers.

Liquidity risk – Liquidity risk is managed by maintaining a balanced mix of income streams, with a limit to the number of payments by results or in arrears payment contracts at any one time.

Cash flow risk – is managed through our credit management procedures, cash flow forecasting and negotiation of payment terms where practicable.

Risk Management

The trustees review the risk register at least annually and consider the major risks to which the group is exposed via its Sub-Groups (Finance & HR until December 2022, and Risk Assurance since December 2022). The principal risks to Groundwork North Wales as at 31st March 2023 were:

- Failure to secure funding to fulfil the organisation's business plan
- Failure to deliver targets in payment by results contracts
- Failure to secure match funding where match funding is an essential aspect of the grant
- Poor performance or dissatisfaction with the quality of delivery
- Reputational and financial issues experienced by other Groundwork trusts
- Failure to recruit or retain business-critical staff

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02614714 (England and Wales)

Registered Charity number
1004132

Registered office
3-4 Plas Power Road, Tanyfron
Wrexham
LL11 5SZ

Trustees		**First Elected**	**Retired/Resigned**
N Reader CBE (Chair)	Retired Finance Director	March 2020	
M Booker	Retired Bank Manager	February 2002	
R D Williams	Solicitor	June 2003	July 2023
C A Powell	Environmental Manager	September 2004	
H Wright	Retired	February 2011	
S Overson	H R Manager	August 2013	
S Moore	Retired	April 2013	
R Taylor	Estates & Facilities Director	February 2020	
N Said	Commercial Director	March 2020	

Trust Senior Management Team

Karen Balmer	Chief Executive
Christine Bowyer	Head of HR & Governance
Lorna Crawshaw	Head of Operations
Hanna Clarke	Head of Marketing
Louise Stokes	Head of Health & Safety and Training
Richard Aram	Head of Contracts & Project Delivery

Company Secretary
R D Williams – resigned July 2023

Auditors
M. D. Coxey and Co. Limited
Chartered Accountants and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Bankers
National Westminster Bank plc
33, Lord Street
Wrexham
LL11 1LP

Solicitors
GHP Legal
Ashgrove
26-30 Grosvenor Road
Wrexham
LL11 1BU

Statement of trustees responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution was passed at the AGM in November 2022 to delegate responsibility to the Board of Trustees to appoint auditors.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 5/10/23 and signed on the board's behalf by:

Nigel Reader CBE
Chair / Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GROUNDWORK NORTH WALES

Opinion
We have audited the financial statements of Groundwork North Wales (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group 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 group financial statements, we have concluded that the 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 charitable group 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 of going concern are described in the relevant sections of the report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the group annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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 misstatement, 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 the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the charitable group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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.

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the group charity 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 groups and the parent 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 group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and management
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanne Evans (Senior Statutory Auditor)
For and behalf of M. D. Coxey and Co. Limited
Chartered Accountants
and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Date: 05.10.2023

GROUNDWORK NORTH WALES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	124,014	-	124,014	87,790
Charitable activities	3				
Income from charitable activities		358,921	355,066	713,987	1,071,109
Other trading income		722,563	-	722,563	321,250
Interest		1,987		1,987	-
Other trading activities					
Subsidiary income	4	875,773	127,293	1,003,066	1,861,079
Total		2,083,258	482,359	2,565,617	3,341,228
EXPENDITURE ON					
Charitable activities	5/6				
Salaries & wages		1,050,280	161,064	1,211,344	1,222,849
Overhead costs		198,875	47,893	246,768	252,441
Project costs		265,902	123,986	389,888	376,335
Subsidiary expenditure	4	585,569	244,768	830,337	774,743
Total		2,100,626	577,711	2,678,337	2,626,368
NET INCOME/(EXPENDITURE)		(17,368)	(95,352)	(112,720)	714,860
Net movement in funds		(17,368)	(95,352)	(112,720)	714,860
RECONCILIATION OF FUNDS					
Total funds brought forward		444,365	1,506,968	1,951,333	1,236,473
TOTAL FUNDS CARRIED FORWARD		426,997	1,411,616	1,838,613	1,951,333

The statement of financial activities include all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GROUNDWORK NORTH WALES
CONSOLIDATED BALANCE SHEET
AT 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	152,063	418,256	570,319	587,873
Heritage assets	12	-	305,044	305,044	305,044
CURRENT ASSETS					
Stocks	13	59,991	-	59,991	44,626
Debtors	14	269,173	25,898	295,071	400,240
Investments		-	553,141	553,141	600,000
Cash at bank and in hand		477,935	109,277	587,212	489,335
		807,099	688,316	1,495,415	1,534,201
CREDITORS					
Amounts falling due within one year	15	(446,323)	(-)	(446,323)	(372,767)
NET CURRENT ASSETS		360,776	688,316	1,049,092	1,161,434
TOTAL ASSETS LESS CURRENT LIABILITIES		512,839	1,411,616	1,924,455	2,054,351
Accruals and deferred income	15	(85,842)	-	(85,842)	(103,018)
NET ASSETS		426,997	1,411,616	1,838,613	1,951,333
FUNDS	17				
Unrestricted funds				426,997	444,365
Restricted funds				1,411,616	1,506,968
TOTAL FUNDS				1,838,613	1,951,333

The financial statements were approved by the Board of Trustees on ..5/10/23... and were signed on its behalf by:

Nigel Reader CBE
Trustee

GROUNDWORK NORTH WALES
CHARITY BALANCE SHEET
AT 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	101,177	6,404	107,581	89,882
CURRENT ASSETS					
Stocks	13	17,334	-	17,334	16,255
Debtors	14	200,116	25,898	226,014	345,274
Cash at bank and in hand		157,167	80,166	237,333	131,415
		374,617	106,064	480,681	492,944
CREDITORS					
Amounts falling due within one year	15	(385,772)	(-)	(385,772)	(367,538)
NET CURRENT ASSETS		(11,155)	106,064	94,909	125,406
TOTAL ASSETS LESS CURRENT LIABILITIES		90,022	112,468	202,490	215,288
NET ASSETS		90,022	112,468	202,490	215,288
FUNDS	17				
Unrestricted funds				90,022	124,943
Restricted funds				112,468	90,345
TOTAL FUNDS				202,490	215,288

The financial statements were approved by the Board of Trustees on 5/10/23 and were signed on its behalf by:

Trustee

NIGEL READER

GROUNDWORK NORTH WALES
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities:			
Cash generated from operations	1	139,266	726,989
Net cash provided by (used in) operating activities		139,266	726,989
Cash flows from investing activities:			
Purchase of tangible fixed assets		(41,953)	(176,222)
Sale of tangible fixed assets		-	773
Purchase of investments		(-)	(600,000)
Purchase of heritage assets		(-)	(85,250)
Interest received		563	55
Net cash provided by (used in) investing activities		(41,390)	(860,644)
Change in cash and cash equivalents in the reporting period		97,876	(133,654)
Cash and cash equivalents at the beginning of the reporting period		489,335	622,990
Cash and cash equivalents at the end of the reporting period		587,211	489,335

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(112,720)	714,860
Adjustments for:		
Depreciation charges	59,507	44,455
Revaluation of assets	-	-
Interest received	(563)	(55)
Decrease/(increase) in investments	46,859	-
Decrease/(increase) in stocks	(15,365)	2,975
Decrease/(increase) in debtors	189,446	(193,633)
Decrease/(increase) in group debtors	(73,557)	31,087
(Decrease)/increase in creditors	45,659	127,300
Net cash provided by (used in) operating activities	139,266	726,989

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the consolidated charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The consolidated financial statements have been prepared under the historical cost convention.

The charity's functional and presentational currencies are pounds sterling.

Preparation of the accounts on a going concern basis
Regular contact with the funders is maintained with the immediate future of the charity for the next twelve months secured, and on that basis the charity is a going concern.

Basis of consolidation
The financial statements represent the consolidated financial position of the group. This comprises Refurbs Flintshire and Wild Ground. Groundwork North Wales is the sole member of Refurbs Flintshire and Wild Ground.

The financial statements cannot be consolidated on a line by line due to the variations between the objects of each charity and therefore each subsidiary is included in total within incoming resources and resources expended.

All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Income
All income is recognised in the Statement of Financial Activities once the group has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income regarding services is recognised as the service is provided. Income is deferred where it is received in advance of the service being provided.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be reliably measured by the group; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading, they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs undertaken to further the purposes of the group and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1. ACCOUNTING POLICIES – continued

Allocation of support costs
Support costs are those functions that assist the work of the group but do not directly undertake charitable activities. These costs have been allocated to charitable activities across each activity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

The key judgements and sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

- Estimated useful lives and residual values of fixed assets:
The carrying value of fixed assets are reviewed each year end for indicators of impairment triggers.
Depreciation of tangible fixed assets has been based on estimated useful lives and residual values deemed appropriate by the directors. Estimated useful lives and residual values are reviewed annually and revised as appropriate. Revisions take into account estimated useful lives used by other companies operating in the sector and actual asset lives and residual values, as evidenced by disposals during current and prior accounting periods.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & buildings	- 2% - 10% on cost (down to residual value)
Specialised cycles	- 2% on cost
Plant & machinery	- 20% on cost
Fixtures & office equipment	- 15% - 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Heritage assets
The charity's accounting policy for its heritage assets is to value at cost where a site has been purchased or at fair value for donated sites. At present all sites have been acquired through section 106 agreements with local authorities. The charity has adopted the policy under FRS 102 section 18.19 to treat the initial valuation as deemed cost.

No depreciation is provided in respect of freehold land.

Stocks
Stock is incurred and valued at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the group would be willing to pay for the items on the open market.

1. ACCOUNTING POLICIES – continued

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

Legal status of the trust
The trust is a company limited by guarantee and has no share capital. The charity's registered number and registered office address can be found on the Company Information page.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	19,014	-
Grants	105,000	87,790
	124,014	87,790

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Welsh Government	105,000	62,500
Furlough payments	-	25,290
Economic resilience	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

Activity	31.3.23	31.3.22
	£	£
Income from charitable activities	713,987	1,071,109
Other trading income	722,563	321,250
Interest	1,987	-
	1,438,537	1,392,359

4. CHARITY SUBSIDIARIES

In January 2016 the charity became the sole member of Refurbs Flintshire, a charitable company, limited by guarantee and incorporated on 5th February 2002 in England and Wales. The registered office is Unit 1-3, Aber Park, Aber Road, Flint, Flintshire, CH6 5EX. Company number 04367121, charity number 1093176. The objects of the charity are:-

- To relieve poverty by the provision of quality affordable furniture and household goods to members of the local community who are in need;
- To conduct research and collect information in order to educate the community about the economic, social and environmental benefits of re-use and recycling and the reduction of pollution and protection of the environment that results from these activities;
- To conserve and protect the physical and natural environment by the promotion of sustainable waste management practices in accordance with the best practical environmental option;
- To relieve unemployment by improving the employability of disadvantaged individuals through the provision of work placement, training and volunteering opportunities.

A summary of the results (including consolidation adjustments) is shown below

	31.3.23	31.3.22
Summary Income and Expenditure Account:	£	£
Incoming resources	763,533	964,274
Intra group transactions	-	-
Total incoming resources	**763,533**	**964,274**
Resources expended	(800,306)	(813,760)
Intra group transactions	80,065	92,998
Total resources expended	**(720,241)**	**(720,762)**
Surplus for the financial year	**43,292**	**243,512**
Summary Balance Sheet:		
Total assets	701,425	704,591
Total liabilities	(151,595)	(117,988)
Net assets	549,830	586,603
Restricted funds carried forward	427,962	483,855
Unrestricted funds carried forward	121,868	102,748

4. CHARITY SUBSIDIARIES (continued)

In November 2016 the charity became the sole member of Wild Ground, a charitable company, limited by guarantee and incorporated on 6th December 1999 in England and Wales. The registered office is 3-4 Plas Power Road, Tanyfron, Wrexham, LL11 5SZ. Company number 03889382, charity number 1080838. The objects of the charity are:-

- To promote and assist in the preservation and conservation of land mainly in the area of benefit which is of educational and scientific interest to the general public including land within which the wildlife is in need of protection and including the improvement and maintenance of public parks,
- to educate the public in all matters concerning wildlife and nature conservation in urban areas.

A summary of the results (including consolidation adjustments) is shown below.

	31.3.23	31.3.22
Summary Income and Expenditure Account:	£	£
Incoming resources	239,533	896,805
Intra group transactions	-	-
Total incoming resources	**239,533**	**896,805**
Resources expended	(302,682)	(234,627)
Intra group transactions	192,586	180,646
Total resources expended	**(110,096)**	**(53,981)**
Surplus for the financial year	**129,437**	**842,824**
Summary Balance Sheet:		
Total assets	1,194,263	1,337,150
Total liabilities	(107,970)	(187,708)
Net assets	1,086,293	1,149,442
Restricted funds carried forward	871,186	932,768
Unrestricted funds carried forward	215,107	216,674

5. CHARITABLE ACTIVITIES COSTS

Expenditure on projects comprised:	**Direct cost of activities**	**Support costs**	**Total 2023**	**Total 2022**
	£	£	£	£
Staff & overheads	748,493	436,968	1,185,461	1,475,290
Project costs	389,888	-	389,888	376,335
	1,138,381	436,968	1,575,349	1,851,625

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff & overhead costs	1,185,461	1,475,290
Project costs	389,888	376,335
	1,575,349	1,851,625

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	59,507	44,455
Auditors' remuneration	7,450	7,450
Operating leases	76,096	56,890

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits within the group for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

Trustees' expenses within the group amounted to £nil during the year (2022: £nil).

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	1,081,583	1,112,011
Social security costs	97,699	93,372
Other pension costs	54,266	55,345
	1,233,548	1,260,728

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Direct charitable	38	34
Fundraising and publicity	4	4
Governance	4	4
Wild Ground office and management	6	6
Refurbs Flintshire	25	31
	77	79

Key management salaries in the year amounted to £136,632 (2022: £149,767).

STAFF COSTS – CHARITY (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	1	1

The staff numbers above relate to full time equivalents.

10. SURPLUS OF PARENT CHARITY

As permitted by section 408 of the Companies Act 2006, the Statement of Financial Activities of the parent charity is not presented as part of these financial statements. The parent charity's (deficit) / surplus for the financial year was (£12,798)/ (2022: £97,832).

11. TANGIBLE FIXED ASSETS – GROUP

	Land & buildings	Specialised cycles	Plant, fixtures & computer equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2022	497,561	51,620	438,149	115,611	1,102,941
Additions	-	-	28,985	14,163	43,148
Disposals	-	-	-	(14,225)	(14,225)
Revaluation	-	-	-	-	-
At 31st March 2023	497,561	51,620	467,134	115,549	1,131,864
DEPRECIATION					
At 1st April 2022	61,028	5,629	366,773	81,638	515,068
Charge for year	26,156	1,033	20,382	11,936	59,507
Eliminated on disposal	-	-	-	(13,030)	(13,030)
At 31st March 2023	87,184	6,662	387,155	80,544	561,545
NET BOOK VALUE					
At 31st March 2023	410,377	44,958	79,979	35,005	570,319
At 31st March 2022	436,533	45,991	71,376	33,972	587,872

TANGIBLE FIXED ASSETS – CHARITY

	Land & buildings	Specialised cycles	Fixtures & office equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2022	71,567	51,620	253,560	63,055	439,802
Additions	-	-	28,502	-	28,502
Disposals	-	-	-	(13,950)	(13,950)
Revaluation	-	-	-	-	-
At 31st March 2023	71,567	51,620	282,062	49,105	454,354
DEPRECIATION					
At 1st April 2022	51,138	5,629	232,482	60,664	349,913
Charge for year	657	1,033	6,729	1,471	9,890
Elimination on disposal	-	-	-	(13,030)	(13,030)
At 31st March 2023	51,795	6,662	239,211	49,105	346,773
NET BOOK VALUE					
At 31st March 2023	19,772	44,958	42,851	-	107,581
At 31st March 2022	20,429	45,991	21,078	2,391	89,889

12. HERITAGE ASSETS – GROUP

	Sites of specific scientific interest	Totals
	£	£
COST		
At 1st April 2022	305,044	305,044
Additions	-	-
Disposals	-	-
At 31st March 2023	305,044	305,044
DEPRECIATION		
At 1st April 2022	-	-
Charge for year	-	-
Eliminated on disposal	-	-
At 31st March 2023	-	-
NET BOOK VALUE		
At 31st March 2023	305,044	305,044
At 31st March 2022	305,044	305,044

The directors have valued the Heritage Assets having sought advice.

HERITAGE ASSETS – CHARITY

There are no Heritage Assets in the Parent Charitable Company's Balance Sheet.

13. STOCKS – GROUP

	31.3.23	31.3.22
	£	£
Stocks	59,991	44,626

STOCKS – CHARITY

	31.3.23	31.3.22
	£	£
Stocks	17,334	16,255

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.23	31.3.22
	£	£
Trade debtors	181,332	325,330
VAT	-	-
Other debtors	2,625	2,625
Prepayments & accrued income	111,114	72,285
	295,071	400,240

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.23	31.3.22
	£	£
Trade debtors	151,593	329,493
Prepayments & accrued income	74,421	15,781
	226,014	345,274

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.23	31.3.22
	£	£
Trade creditors	100,889	80,195
Social security and other taxes	35,437	28,379
VAT	34,305	27,840
Accruals & deferred income	275,692	236,353
	446,323	372,767

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.23	31.3.22
	£	£
Trade creditors	63,755	30,459
Social security and other taxes	30,125	21,852
VAT	17,840	13,926
Accruals & deferred income	195,731	222,980
Inter-company loans	78,321	78,321
	385,772	367,538

Deferred Income:
Deferred income is in relation to grants that have been received but which relate to a period after the year end date of the 31st March 2023. This income will be included in the following year end and spent within this period in accordance with the conditions set out in the funding agreement.

	31.3.23	31.3.22
	£	£
Balance as at 1st April 2022	(190,050)	(20,500)
Amount released to income	-	-
Amount deferred in the year	176,856	190,050
	(13,194)	169,550

16. OPERATING LEASE COMMITMENTS – GROUP

The following operating lease payments are committed to be paid within one year:

	31.3.23	31.3.22
	£	£
Expiring:		
Within one year	2,882	6,938
Between one and five years	-	2,882
	2,882	9,820

OPERATING LEASE COMMITMENTS – CHARITY

The following operating lease payments are committed to be paid within one year:

	31.3.23	31.3.22
	£	£
Expiring:		
Within one year	2,882	6,938
Between one and five years	-	2,882
	2,882	9,820

17.

MOVEMENT IN FUNDS – GROUP

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	444,365	(17,368)	426,997
Restricted funds			
Wild Ground	932,768	(61,582)	871,186
Refurbs Flintshire	483,855	(55,893)	427,962
Create your Space	35,481	12,708	48,189
Flintshire Families First	2,407	(2,407)	-
THRIVE (Third Sector Resilience)	-	25,000	25,000
Minera Country Park - Landfill	-	17,246	17,246
Resilience communities	-	2,714	2,714
Millenium Stadium Charity	-	4,746	4,746
Resilience fund HLF	-	8,169	8,169
Nationwide Family Project	42,859	(42,859)	-
Minera Brilliant Basics – Digital Kiosks	9,598	(3,194)	6,404
Restricted funds	1,506,968	(95,352)	1,411,616
TOTAL FUNDS	1,951,333	(112,720)	1,838,613

MOVEMENT IN FUNDS – CHARITY

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	124,943	(34,921)	90,022
Restricted funds			
Create your Space	35,481	12,708	48,189
Flintshire Families First	2,408	(2,408)	-
Thrive Third Sector Resilience	-	25,000	25,000
Minera Country Park - Landfill	-	17,246	17,246
Resilience communities	-	2,714	2,714
Millenium Stadium Charity	-	4,746	4,746
Resilience fund - HLF	-	8,169	8,169
Nationwide Family Project	42,858	(42,858)	-
Brilliant Basics – Digital Kiosks	9,598	(3,194)	6,404
Restricted funds	90,345	22,123	112,468
TOTAL FUNDS	215,288	(12,798)	202,490

All carried forward funds have been agreed as carryover and be spent in 2023-24

NET MOVEMENT IN FUNDS – GROUP

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,083,258	(2,100,626)	(17,368)
Restricted funds			
Restricted fund	482,359	(577,711)	(95,352)
TOTAL FUNDS	2,565,617	(2,678,337)	(112,720)

NET MOVEMENT IN FUNDS – CHARITY

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,207,485	(1,242,406)	(34,921)
Restricted funds			
Restricted fund	355,066	(332,943)	22,123
TOTAL FUNDS	1,562,551	(1,575,349)	(12,798)

18. CAPITAL COMMITMENTS – GROUP & CHARITY

	31.3.23 £	31.3.22 £
Contracted but not provided for in the financial statements	-	-

GROUNDWORK NORTH WALES

England & Wales - Charity number 1004132

Accounts

REGISTERED COMPANY NUMBER: 02614714 (England and Wales)
REGISTERED CHARITY NUMBER: 1004132

REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022 FOR GROUNDWORK NORTH WALES

GROUNDWORK NORTH WALES

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

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GROUNDWORK NORTH WALES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees who are also directors of the charitable group for the purposes of the Companies Act 2006, present their report with the financial statements of the group for the year ended 31st March 2022. This report has been prepared in accordance with the small companies' regime of the Companies Act 2006. The trustees have adopted the provisions of the statement of Financial Activities Accounting and Reporting by Charities Act 2011: The trustees have complied with the duty in section17(5) of the 2011 Charites Act.

Name of Charity
The name of the charity is Groundwork North Wales. It is referred to in this report as "The Trust". The Trust is a member of the Federation of Groundwork Trusts. The word "Groundwork" is used as a collective term to describe the Federation and the member Groundwork Trusts.

Groundwork North Wales is responsible for two subsidiaries: Refurbs Flintshire and Wild Ground, both of which are also registered charities. The term "the Charitable Group" used in this report refers to the Trust and its two subsidiaries.

Objectives and Activities
Groundwork North Wales' charitable objectives are set down in our Memorandum and articles of association and date from the interpretation of charitable activities when they were drafted in 1991 as amended at annual general meetings and by written resolution.

- To promote the conservation, protection and improvement of the physical and natural environment including that which is of educational or scientific interest to the general public or within which the wildlife is in need of protection and including the improvement and maintenance of public parks.

- To advance public education in environmental matters and in all matters concerning wildlife and nature conservation, in the ways of better conserving, protecting and improving the same wheresoever.

- To conserve and protect the physical and natural environment by promotion of sustainable waste management practices in accordance with the best practicable environmental option.

- The promotion for the benefit of the public of urban or rural regeneration of areas in social or economic deprivation, by relieving poverty or financial hardship through improving the employability of disadvantaged individuals through the provision of work placement, affordable childcare, training and volunteering opportunities, the provision of quality affordable furniture and household goods, the provision of items such as food and energy efficiency measures and energy efficiency advice.

- To provide facilities for recreation and other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the persons for whom they are intended.

- To advance cultural well-being through people's engagement with the arts and the nations built and natural heritage.

Our Strategic Objectives
Groundwork North Wales as a charity works to transform lives in disadvantaged communities. Our team help people to carry out hundreds of projects each year. We do this by tackling climate change; helping people out of fuel and furniture poverty; bringing out the best in young people by helping them to improve their local area; building stronger communities by improving green space and conserving the natural environment; getting people back into work and supporting them to gain skills and qualifications.

As an organisation Groundwork North Wales is committed to improving the social, economic, environmental and cultural wellbeing of Wales. Focussing our activities where we can make the most difference, our diverse range of programmes and activities enable our team to respond to the changing needs of our communities, helping them create the Wales they want to live in, now and in the future.

Our day-to-day operations and our strategic objectives are aligned to the Groundwork Federation's 2020 strategy to:

- Improve people's prospects --by increasing the confidence, skills, wellbeing, and employability of those furthest removed from the labour market, in particular young people;
- Create better places – by helping people to work together to make their surroundings greener, safer and healthier and get involved in the way decisions are made about services in their area; and
- Promote greener living and working – by helping people and businesses learn more about their environmental impact and act responsibly to reduce natural resource use and improve health.

Our Business Plan Objectives for the year 2021-22

In the current uncertain economic climate and with the added impacts of the pandemic and associated restrictions, our overriding business plan objective was for our group of charities to remain financially viable and to sustain our ability to deliver activities in line with our charitable objectives. Our business plan priorities were to continue to:

- Develop a business model that will prepare the organisation for the potential withdrawal of core funding;
- Build on the work we have done to position the organisation as a national training provider and to grow both in demand and geographically;
- Increase our capability to deliver by investment in our people and volunteers;
- Further embed our joint management structure to drive more cost effective and efficient ways of working without reducing the quality of our service offer; and
- Enhance existing and develop new relationships with partners, funders, and businesses.

Overview of Activities

Following a year which was dominated by the coronavirus pandemic and the associated restrictions, where our overriding consideration was to ensure the survival of the charity, 2021-22 proved to be a year of recovery during which we made the most of the available opportunities and managed to grow some areas of the business.

The health and safety of our staff, volunteers and the individuals and communities we serve continued to be uppermost throughout the period and we always operated in compliance with the restrictions required by the Welsh Government.

As a result of careful management during 2020-21 in which we made good use of the financial support available from Welsh Government - in particular the Economic Resilience Fund and the Furlough Scheme - the Trust was in good shape at the beginning of 2021-22 in terms of financial viability, employment levels and capacity to deliver and well-positioned to recover lost ground as restrictions were progressively eased.

Our passion for engaging people with the natural environment and supporting them to think about their environmental impacts has always been the golden thread that runs through our activities on the ground. This last 12 months has been no different and we have delivered a varied and diverse range of projects and activities across North Wales to achieve this.

Our programme areas align with the key well-being drivers linked to Social, Economic, Environmental and Cultural Well-being.

Our project and business activity highlights this year have included:

Energy

With energy prices continuing to escalate rapidly and fuel poverty increasing alarmingly, this area of our business has grown in importance.

We reinforced our Energy Advice, Guidance and Support services and during the year we supported **1,274 families and 550 individuals** and identified £123,421 of domestic savings, based on an average of £233 per home.

Under the Energy Redress Covid-19 Crisis Fund we continued to administer vouchers to households on pre-payment and credit meters. Many people have experienced fuel poverty with the continuation of the pandemic seeing people and families spend more time at home. We administered energy vouchers to more than **1,800 vulnerable households**, with a total value of **£93,090**.

Children in Need

The project aimed to provide a life-skill programme for young people with special needs and those with disadvantaged backgrounds—to improve their well-being, increase their social skills, and enhance their attitudes and ability to achieve. The final 3-year phase of the project that has been running in some form or another for the past 9 years concluded successfully at the end of 2021. Unfortunately, we were unsuccessful with our bid to extend the programme with Children in Need despite demonstrable success especially considering the challenge of covid-19 and the associated restrictions. In the 3 years of the latest phase a total of **32 young people** have been supported, while a total of **6 Youth Organisations** have worked with us to help make these sessions happen, transporting the young people to our Tanyfron site, helping to get the young people digitally connected for on-line sessions, and encouraging and supporting them when necessary to get the young people confident to stay and engage. A total of **295 engagement hours** have been achieved and many of the young people have made friends and have good memories of the time they spent with us.

Community Rail Partnership—3 Counties Connected. During the year negotiations took place with Transport for Wales (TfW) for the transfer to GWNW of responsibility for hosting the community rail partnership for the Chester—Shrewsbury—Crewe railway line. This will involve working closely with the Community Rail Network and TfW, as well as other partners represented on the Steering Group. The partnership aims to connect communities with their local train stations and to promote sustainable travel. We will receive ongoing funding of £57k per annum from TfW and £3k from Avanti in addition to the unspent lump sum of £104k transferred from WCBC who were previously responsible. The new partnership formally commenced on 1st April 2022 and will operate under the title 3 Counties Connected.

Minera Lead Mines & Country Park

Major new building works were designed and delivered in rapid time in the final few months of the financial year at the Minera Lead Mines, an important heritage and cultural site. The major improvements were achieved thanks to funding from Welsh Government's Brilliant Basics Fund, as well as match-funding support from Wrexham County Borough Council (WCBC) and the Heritage Lottery Fund. The old toilet block has been converted into fully accessible toilet facilities with a community hub for use by local groups with full Wi-Fi access and kitchen facilities. The visitor centre at the top of the site has had a complete overhaul now featuring modern, bilingual, interactive interpretations telling the history of the site dating back to Roman times. By the end of March 2022, the facilities had been substantially completed and the site will progressively come on stream in the Spring and early Summer of 2022 and will provide an outstanding education and community space.

Training. Having survived the restrictions of the pandemic during 2020-21 by introducing an extensive offer of virtual training courses, the training wing of our business normalised its delivery and thrived in 2021-22 with almost all areas exceeding their income targets. The size of the team grew to 7 full-time and 1 part-time staff members, while income of £334k was secured compared with £284k in 2020-21, including sums which will be carried forward to fund delivery in 2022-23

Caffi Cyfle, Alyn Waters. After a very bleak year as a result of the pandemic and associated restrictions, 2021-22 saw a reopening and refurbishment of our café in the Alyn Waters Country Park, and under enlightened and re-energised management business is booming. The venue facilities came back into wider use, including for a new venture which

started in December 2021. Thanks to funding from Wrexham Inclusion Grant the café was able to start hosting "Lunch & Company", a new lunch club for individuals to socialise, meet new people and enjoy a meal with entertainment and activities. The lunches were aimed at individuals who are over 60 and have felt isolated—particularly because of the pandemic. They are proving to be a great success and continue to be held on a monthly basis.

Buckley Repair and Reuse Centre with Community Café

Working in partnership with Flintshire County Council and Buckley Town Council, we were delighted to play a leading role in the successful bid into Welsh Government's Circular Economy Fund promoted by the Buckley Town Centre Working Group, which was set up to attract investment and explore new opportunities for supporting regeneration of the town centre. We took responsibility for creating and running the Repair and Reuse Centre with Community Café in Buckley, with the long-term aims of promoting education and behavioural change on waste and recycling initiatives, as well as providing volunteering opportunities and employment for local people.

The first phase of the project - to transform a disused bank into the fit-for-purpose centre by 31st March 2021 - was achieved on time and within budget, as reported in the 2020-21 Trustees Report.

The second phase - opening and progressive delivery of the services - successfully took place in 2021-22. The café opened in early June under COVID restrictions but was fully operational from September 2021. The official opening took place on 5th November, with the ribbon being cut by Hanna Blythyn MS. There was an encouraging attendance of local dignitaries including Jack Sergeant MS, Mark Tami MP and the Mayor of Buckley.

We also made good progress with the refurbishment of the outdoor space with funding awarded through the Welsh Governments TRI programme (town centre regeneration) and the Covid Recovery Grant. This will expand our space and ability to deliver community-based engagement and volunteer activities going forward.

Through the landfill tax scheme, we have also been awarded funding for the employment of a Volunteer Coordinator based on site to manage the volunteer engagement and workshop sessions.

Bicycle Recycling

This project continued from 2020-21 with the aim of encouraging the prevention, re-use, recovery, and recycling of waste. Members of the public and Household Recycling Centre staff are being encouraged to donate unwanted bicycles thereby preventing them from going to landfill. The parts from bicycles that are not fit for refurbishment are available for use in art workshops to make clocks, candle holders, wall art and other decorative household items in specialist workshops run at Refurbs. Bicycles that can be repaired are sold at affordable prices to encourage people to take exercise or to participate in a leisure activity that might not have been affordable to them without this scheme. The project also aims to engage and support understanding to enable waste to be a resource. Research suggests that each bike saved from landfill and reused equates to ~250kg of CO2 emissions saved. Affordable bikes will also ensure that children from lower-income families are able to have the same experiences as their peers. We have had lots of interest from organisations wanting to refer people into the project and from people wanting to volunteer independently. As covid-19 restrictions were progressively eased during the year, the project really took off and attracted a healthy support from volunteers.

Meet the Amphibians Project

Grant was awarded in 2020 by the Heritage Lottery Community Fund for our Meet the Amphibians Project—an educational and awareness programme, predominantly working with volunteers and schools. Due to the pandemic and associated restrictions, progress with the two-year programme was limited in 2020-21 and the start was delayed until August 2020. Excellent progress has been made in 2021-22 in all areas of the programme plan, with ongoing habitat and sitework at Trefnant, Glascoed, Broughton and Maes y Grug nature reserves. The programme also works in conjunction with other projects on most of the remaining reserves. Volunteer involvement has continued to grow, and project staff have been able to deliver several education sessions to schools from the Buckley area at the Lane End Reserve.

Glascoed Reserve

Landfill funds secured for our Glascoed Reserve were deployed to develop and improve the amphibian habitat, as well as making the reserve more enjoyable to visit, increasing community knowledge of biodiversity and raising awareness of the reserve as a community resource for both learning and recreation. Although the project concluded at the end of October 2021, volunteers and project staff continued work on the site to manage ponds and hedgerows. The work with volunteers will continue via the Meet the Amphibians project and recently secured Postcode Lottery funding.

Wild About Johnstown Project

The Wild About Johnstown Project was also funded by Landfill tax delivering benefits for communities which have been directly impacted by landfill operation in the area, with three community green spaces/nature reserves having potential for greater community engagement: Aberderfyn, Stryt Las and Brandie Brook. The project also aimed to bring benefits for local wildlife and improvements to biodiversity through practical habitat work, making a positive difference to the understanding and awareness of local wildlife and the quality of greenspace, as well as increasing community support for local conservation work. The project concluded at the end of November 2021, but work continued with weekly volunteer sessions and completion of the remaining capital works aimed at improving the habitat value of the site. Volunteers have supported the ongoing management of the site with tasks such as dead hedging, wildflower planting, path maintenance and litter picking.

Swire Trust Project

The Swire Trust Project provides Reserve Officer support for the Connah's Quay and Johnstown sites for 12 months from October 2021. The project supports ongoing management of the sites and allows for school and community engagement with an emphasis on sustainable living. Volunteers from the Johnstown Landfill Project have continued at Stryt Las and Connah's Quay Reserves as part of the Swire Trust Project.

Lane End Nature Reserve

A notable success during the first quarter of the year was to finally secure transfer of ownership of the nature reserve at the former brickworks site at Lane End in Buckley from Redrow Homes (North West) Ltd, together with a commuted lump sum of £601k under a section 106 agreement-after many years of protracted negotiation. To mark the achievement a handover ceremony took place on site on 29th July 2022, with Jason Newton, MD of Redrow Homes (North West), sharing the ribbon-cutting with GWNW Group's CEO, Karen Balmer.

Financial Review

The Trust assesses its financial performance against the opening forecast budget and monitors results on a monthly basis during the year. It has been another challenging year financially because of the pandemic and associated restrictions, while competition for limited resources within the sector has continued to increase as our core funding support has reduced. We have been able to secure total income for the year of £3,341,228

The principal sources of funding were as follows:

Welsh Government	£508,366
Other Public Sector Bodies	£375,782
Charitable Trusts	£408,674
Private Sector	£1,428,310
National Lottery	£182,961
Local Authorities	£437,135
	£3,341,228

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, ie the working capital of the charity, and to cover any unplanned eventualities. The Trustees consider the appropriate level of unrestricted reserves to be a minimum equivalent to 25% of non-fully funded staff costs, 25% of annual forecast overhead costs plus estimated quarterly non-funded project delivery costs of £30k.

Total Funds held at 31st March 2022 amounted to £1,951k. The amount held as restricted funds amounted to £1,507k , with £444k in unrestricted reserves.

Financial Strategy

Essential components of our strategy are that full cost recovery is achieved, that our organisations continue to build their reserves and that good cash flows are maintained. To this end we will endeavour to:

- ensure we have sufficient working capital, ideally 3 months, by building our unrestricted reserves;
- ensure we have the right product and service mix between grant and non-grant funded activities to reduce financial risk;
- develop our product and service offer to ensure we cover our costs and remain financially viable.

Our business plan for 2021-22 sought to continue to operationalise our financial strategy.

Plans for future periods

The charitable group's plans for the forthcoming year are to review its activities in line with the charitable objects and to prioritise the development of those areas where the greatest growth and impact on the ground can be achieved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Groundwork North Wales is a registered charity and company limited by guarantee as defined by the Companies Act 2006. The governing documents are its Memorandum and Articles of Association, which were amended by special resolution of the members of the company on 6th October 2021 to add:

- clause 2.6 to the objects: to advance cultural well-being through people's engagement with the arts and the nation's built and natural heritage.
- Clause 2.7: the area of benefit is Wales and England.
- A normal limit of three on the number of terms which can be served by trustees, unless by exception a further extension is justified.

The amendments were approved by the Charity Commission and filed with Companies House.

The governing body of the trust is its Board of Trustees who are also the directors of the company in accordance with the Companies Act 2006. The Directors are the members of the company. The Board is responsible for strategic decision making and is ultimately responsible for the financial viability of the company. It meets a minimum of four times a year. Trustees are appointed on a three yearly basis and retire by rotation at the AGM; retiring trustees can be reappointed.

Organisational structure and decision-making powers

The Board retains authority for the overall strategy and policy of the Trust and approves the annual Business Plan. The Board delegates decision making powers to the Chief Executive and to the Finance and HR group. A Board Trustee (currently Malcolm Booker) chairs the sub-group and the members of the sub-group are appointed by the Board. Terms of Reference for the sub-group set down its delegated authority from the Board and specify limitations on the authority for matters which the Board reserves to itself.

The Finance and HR Subgroup is responsible for reviewing the management accounts, amendments to policy and matters appertaining to the health and safety of the trust's staff and volunteers. It meets four times a year in between the quarterly board meetings.

Induction and training of new trustees

New members of the Board of Trustees are provided with the Charity Commission's guidance: The Essential Trustee: What you need to know; What you need to do" and a full pack of other trust documents such as the latest annual report and accounts, risk register and business plan. New Trustees have an induction meeting with the Chief Executive, members of the Senior Management Team and the Chair of the board of Trustees.

Membership of the board has remained stable throughout the year and no new members were appointed.

Relationships within the Groundwork Federation

The Trust is part of the Federation of Groundwork Trusts in England, Wales and Northern Ireland, each working with their partners in deprived areas to improve the quality of the local environment, the lives of the local people and the success of the local businesses. Groundwork North Wales works in partnership with its sister trust in South Wales to provide national coverage across Wales.

Governance review

A comprehensive review of the governance of Groundwork North Wales and of its two subsidiaries, Wild Ground and Refurbs Flintshire, was conducted in the Autumn of 2020 using the framework for governance reviews issued by Groundwork UK for use across the Federation. While the findings were generally positive, a number of improvement actions were identified which were approved by the Board. Their implementation was completed in 2021-22.

Public Benefit Statement

Our charitable objectives, as set down in our Memorandum and Articles of Association, are presented under Objectives and Activities earlier in this report.

Statement of Compliance
The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing 2021-22 activities and making plans for future periods and believe that they have complied with their duty to have due regard to this guidance. In particular, the Trustees have considered how all the Trust's activities contribute to its charitable objectives. All of the Trust's activities focus on improving the quality of life for people and the places in which they live - focusing on the most disadvantaged people and places in Wales and England.

Identifiable Benefits
In terms of identifiable benefits, the Trust delivers projects and programmes, manages contracts and delivers services according to its objectives, with the resulting benefits of safer and stronger communities across North Wales, healthier and more active communities, enhanced ("green") skills and employment opportunities for citizens, larger numbers of higher quality places for young people to go and things to do, and the reduction of carbon emissions to help to tackle climate change. The Trust aims to help the public to make sustainable development a reality, respecting nature's limits and supporting the Welsh Government's commitment to future generations.

Benefit to the Public
Our approach is always to work in partnership with others from the public, private and voluntary sectors, to add value to wider plans for maximum impact to the public. Our role in these partnerships is usually to find ways of helping deprived, disadvantaged, or disabled local people to get practically involved in decisions and actions. As such, our work is designed to address the needs of all sections of the community and we provide equal access to our services regardless of race, gender, disability or sexual orientation. Our work primarily benefits those in most need, and thanks to the support of our funders and partners (such as The Welsh Government, Local Authorities and Natural Resources Wales) our services are in the main provided free to those in need.

Financial Instruments
The charitable group's operations expose it to a variety of financial risks including price risk, credit risk, liquidity risk and cash flow risk.

The charitable group's principal financial instruments comprise sterling bank accounts together with trade debtors and trade creditors that arise directly from operations.

Price risk – Price Risk is managed by monitoring the market, current rates of inflation and costing products and services in accordance with these factors

Credit risk – Credit risk is mitigated by monitoring and managing the credit limits given to its customers.

Liquidity risk – Liquidity risk is managed by maintaining a balanced mix of income streams, with a link to the number of payments by result or in arrears payment contracts at any one time.

Cash flow risk – is managed through our credit management procedures, cash flow forecasting and negotiation of payment terms where practicable

Risk Management
The trustees review the risk register annually and review the major risks which the group is exposed to via the finance and HR subgroup. The principal risks to Groundwork North Wales as at 31st March 2022 were:

- The Covid-19 pandemic continues to adversely affect our ability to deliver our activities and priorities;
- Failure to secure funding to fulfil the organisation's business plan;
- Failure to deliver targets in payment by results contracts;
- Failure to secure match funding where match funding is an essential aspect of the grant;
- Poor performance or dissatisfaction with the quality of delivery;
- Reputational and financial issues experienced by other Groundwork trusts.
- Failure to recruit and/or retain business-critical staff

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02614714 (England and Wales)

Registered Charity number
1004132

Registered office
3-4 Plas Power Road, Tanyfron
Wrexham
LL11 5SZ

Trustees		**First Elected**
N Reader CBE (Chair)	Retired Finance Director	March 2020
M Booker	Retired Bank Manager	February 2002
R D Williams	Solicitor	June 2003
C A Powell	Environmental Manager	September 2004
H Wright	Retired	February 2011
S Overson	H R Manager	August 2013
S Moore	Retired	April 2013
R Taylor	Estates & Facilities Director	February 2020
N Said	Commercial Director	March 2020

Trust Senior Management Team

Karen Balmer	Chief Executive
Christine Bowyer	Head of Shared Services
Lorna Crawshaw	Head of Programmes & Partnerships
Hanna Clarke	Head of Marketing
Louise Stokes	Head of Health & Safety and Training

Company Secretary
R D Williams

Auditors
M. D. Coxey and Co. Limited
Chartered Accountants
and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Bankers
National Westminster Bank plc
33, Lord Street
Wrexham
LL11 1LP

Solicitors
GHP Legal
Ashgrove
26-30 Grosvenor Road
Wrexham
LL11 1BU

Registered office
3-4 Plas Power Road
Tanyfron
Wrexham
LL11 5SZ.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

A resolution was passed at the AGM in November 2021 to delegate responsibility to the Board of Trustees to appoint auditors.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24th November 2022 and signed on the board's behalf by:

N Reader - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GROUNDWORK NORTH WALES

Opinion

We have audited the financial statements of Groundwork North Wales (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st March 2022 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group 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 group financial statements, we have concluded that the 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 charitable group 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 of going concern are described in the relevant sections of the report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the group annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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 misstatement, 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the group charity 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 groups and the parent 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 group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and management
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Anthony Lewis FCCA ACA
M. D. Coxey and Co. Limited
Chartered Accountants
and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Date: ...24.11.2022

GROUNDWORK NORTH WALES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	87,790	-	87,790	326,323
Charitable activities	3				
Income from charitable activities		346,413	724,696	1,071,109	859,113
Other trading income		321,250	-	321,250	167,760
Other trading activities					
Subsidiary income	4	879,833	981,246	1,861,079	1,319,878
Total		1,635,286	1,705,942	3,341,228	2,673,123
EXPENDITURE ON					
Charitable activities	5/6				
Salaries & wages		882,536	340,313	1,222,849	1,068,009
Overhead costs		109,241	143,200	252,441	226,632
Project costs		31,369	344,966	376,335	199,097
Subsidiary expenditure	4	567,167	207,276	774,743	707,300
Total		1,590,613	1,035,755	2,626,368	2,201,038
NET INCOME/(EXPENDITURE)		44,673	670,187	714,860	472,085
Net movement in funds		44,673	670,187	714,860	472,085
RECONCILIATION OF FUNDS					
Total funds brought forward		399,692	836,781	1,236,473	764,388
TOTAL FUNDS CARRIED FORWARD		444,365	1,506,968	1,951,333	1,236,473

The statement of financial activities include all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GROUNDWORK NORTH WALES
CONSOLIDATED BALANCE SHEET
AT 31ST MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	134,770	453,103	587,873	456,879
Heritage assets	12	-	305,044	305,044	219,794
CURRENT ASSETS					
Stocks	13	44,626	-	44,626	42,838
Debtors	14	360,204	40,036	400,240	284,333
Investments		-	600,000	600,000	-
Cash at bank and in hand		362,545	126,790	489,335	622,990
		767,375	766,826	1,534,201	950,161
CREDITORS					
Amounts falling due within one year	15	(354,762)	(18,005)	(372,767)	(268,500)
NET CURRENT ASSETS		412,613	748,821	1,161,434	681,661
TOTAL ASSETS LESS CURRENT LIABILITIES		547,383	1,506,968	2,054,351	1,358,333
Accruals and deferred income	15	(103,018)	-	(103,018)	(121,861)
NET ASSETS		444,365	1,506,968	1,951,333	1,236,473
FUNDS	17				
Unrestricted funds				444,365	399,692
Restricted funds				1,506,968	836,781
TOTAL FUNDS				1,951,333	1,236,473

The financial statements were approved by the Board of Trustees on 24.11.2022... and were signed on its behalf by:

N Reader - Trustee

GROUNDWORK NORTH WALES
CHARITY BALANCE SHEET
AT 31ST MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	80,284	9,598	89,882	92,459
CURRENT ASSETS					
Stocks	13	16,255	-	16,255	18,498
Debtors	14	327,424	17,850	345,274	141,868
Cash at bank and in hand		58,920	72,495	131,415	233,235
		402,599	90,345	492,944	393,601
CREDITORS					
Amounts falling due within one year	15	(357,940)	(9,598)	(367,538)	(172,940)
NET CURRENT ASSETS		44,659	80,747	125,406	220,661
TOTAL ASSETS LESS CURRENT LIABILITIES		124,943	90,345	215,288	313,120
NET ASSETS		124,943	90,345	215,288	313,120
FUNDS	17				
Unrestricted funds				124,943	118,992
Restricted funds				90,345	194,128
TOTAL FUNDS				215,288	313,120

The financial statements were approved by the Board of Trustees on 24.11.2022 and were signed on its behalf by:

N Reader - Trustee

GROUNDWORK NORTH WALES
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities:			
Cash generated from operations	1	726,989	509,878
Net cash provided by (used in) operating activities		726,989	509,878
Cash flows from investing activities:			
Purchase of tangible fixed assets		(176,222)	(340,409)
Sale of tangible fixed assets		773	3,005
Purchase of investments		(600,000)	-
Purchase of heritage assets		(85,250)	-
Interest received		55	171
Net cash provided by (used in) investing activities		(860,644)	(337,233)
Change in cash and cash equivalents in the reporting period		(133,655)	172,645
Cash and cash equivalents at the beginning of the reporting period		622,990	450,345
Cash and cash equivalents at the end of the reporting period		489,335	622,990

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	714,860	472,085
Adjustments for:		
Depreciation charges	44,455	30,008
Revaluation of assets	-	-
Interest received	(55)	(171)
Decrease/(increase) in stocks	2,975	8,106
Decrease/(increase) in debtors	(193,633)	(89,315)
Decrease/(increase) in group debtors	31,087	-
(Decrease)/increase in creditors	127,300	89,167
Net cash provided by (used in) operating activities	726,989	509,878

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the consolidated charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The consolidated financial statements have been prepared under the historical cost convention.

The charity's functional and presentational currencies are pounds sterling.

Preparation of the accounts on a going concern basis
Regular contact with the funders is maintained with the immediate future of the charity for the next twelve months secured, and on that basis the charity is a going concern.

Basis of consolidation
The financial statements represent the consolidated financial position of the group. This comprises Refurbs Flintshire and Wild Ground. Groundwork North Wales is the sole member of Refurbs Flintshire and Wild Ground.

The financial statements cannot be consolidated on a line by line due to the variations between the objects of each charity and therefore each subsidiary is included in total within incoming resources and resources expended.

All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Income
All income is recognised in the Statement of Financial Activities once the group has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income regarding services is recognised as the service is provided. Income is deferred where it is received in advance of the service being provided.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be reliably measured by the group; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading, they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs undertaken to further the purposes of the group and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1. ACCOUNTING POLICIES – continued

Allocation of support costs
Support costs are those functions that assist the work of the group but do not directly undertake charitable activities. These costs have been allocated to charitable activities across each activity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

The key judgements and sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

- Estimated useful lives and residual values of fixed assets:
The carrying value of fixed assets are reviewed each year end for indicators of impairment triggers.
Depreciation of tangible fixed assets has been based on estimated useful lives and residual values deemed appropriate by the directors. Estimated useful lives and residual values are reviewed annually and revised as appropriate. Revisions take into account estimated useful lives used by other companies operating in the sector and actual asset lives and residual values, as evidenced by disposals during current and prior accounting periods.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & buildings	- 2% - 10% on cost (down to residual value)
Specialised cycles	- 2% on cost
Plant & machinery	- 20% on cost
Fixtures & office equipment	- 15% - 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Heritage assets
The charity's accounting policy for its heritage assets is to value at cost where a site has been purchased or at fair value for donated sites. At present all sites have been acquired through section 106 agreements with local authorities. The charity has adopted the policy under FRS 102 section 18.19 to treat the initial valuation as deemed cost.

No depreciation is provided in respect of freehold land.

Stocks
Stock is incurred and valued at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the group would be willing to pay for the items on the open market.

1. ACCOUNTING POLICIES – continued

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

Legal status of the trust
The trust is a company limited by guarantee and has no share capital. The charity's registered number and registered office address can be found on the Company Information page.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Grants	87,790	326,323

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Welsh Government	62,500	62,500
Furlough payments	25,290	211,573
Economic resilience	-	52,250

3. INCOME FROM CHARITABLE ACTIVITIES

Activity	31.3.22	31.3.21
	£	£
Income from charitable activities	1,071,109	859,113
Other trading income	321,250	167,760
	1,392,359	1,026,873

4. CHARITY SUBSIDIARIES

In January 2016 the charity became the sole member of Refurbs Flintshire, a charitable company, limited by guarantee and incorporated on 5th February 2002 in England and Wales. The registered office is Unit 1-3, Aber Park, Aber Road, Flint, Flintshire, CH6 5EX. Company number 04367121, charity number 1093176. The objects of the charity are:-

- To relieve poverty by the provision of quality affordable furniture and household goods to members of the local community who are in need;
- To conduct research and collect information in order to educate the community about the economic, social and environmental benefits of re-use and recycling and the reduction of pollution and protection of the environment that results from these activities;
- To conserve and protect the physical and natural environment by the promotion of sustainable waste management practices in accordance with the best practical environmental option;
- To relieve unemployment by improving the employability of disadvantaged individuals through the provision of work placement, training and volunteering opportunities.

A summary of the results (including consolidation adjustments) is shown below

	31.3.22	31.3.21
Summary Income and Expenditure Account:	£	£
Incoming resources	964,274	1,071,663
Intra group transactions	-	-
Total incoming resources	**964,273**	**1,071,663**
Resources expended	(813,760)	(749,201)
Intra group transactions	92,998	80,560
Total resources expended	**(720,762)**	**(668,641)**
Surplus for the financial year	**243,512**	**403,022**
Summary Balance Sheet:		
Total assets	704,591	594,167
Total liabilities	(117,988)	(158,078)
Net assets	586,603	436,089
Restricted funds carried forward	483,855	348,470
Unrestricted funds carried forward	102,748	87,619

4. CHARITY SUBSIDIARIES (continued)

In November 2016 the charity became the sole member of Wild Ground, a charitable company, limited by guarantee and incorporated on 6th December 1999 in England and Wales. The registered office is 3-4 Plas Power Road, Tanyfron, Wrexham, LL11 5SZ. Company number 03889382, charity number 1080838. The objects of the charity are:-

- To promote and assist in the preservation and conservation of land mainly in the area of benefit which is of educational and scientific interest to the general public including land within which the wildlife is in need of protection and including the improvement and maintenance of public parks,
- to educate the public in all matters concerning wildlife and nature conservation in urban areas.

A summary of the results (including consolidation adjustments) is shown below.

	31.3.22	31.3.21
Summary Income and Expenditure Account:	£	£
Incoming resources	896,805	248,215
Intra group transactions	-	-
Total incoming resources	**896,805**	**248,215**
Resources expended	(234,627)	(215,801)
Intra group transactions	180,646	177,142
Total resources expended	**(53,981)**	**(38,659)**
Surplus for the financial year	**842,824**	**209,556**
Summary Balance Sheet:		
Total assets	1,337,150	666,330
Total liabilities	(84,690)	(179,066)
Net assets	1,252,460	487,264
Restricted funds carried forward	932,768	294,183
Unrestricted funds carried forward	216,674	193,081

5. CHARITABLE ACTIVITIES COSTS

Expenditure on projects comprised:	**Direct cost of activities**	**Support costs**	**Total 2022**	**Total 2021**
	£	£	£	£
Staff & overheads	1,038,027	437,263	1,475,290	1,294,641
Project costs	376,335	-	376,335	199,097
	1,414,362	437,263	1,851,625	1,493,738

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff & overhead costs	1,475,290	1,294,641
Project costs	376,335	199,097
	1,851,625	1,493,738

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	44,455	30,008
Auditors' remuneration	7,450	9,025
Operating leases	56,890	60,585

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits within the group for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

Trustees' expenses within the group amounted to £nil during the year (2021: £29).

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	1,112,011	992,348
Social security costs	93,372	78,028
Other pension costs	55,345	51,281
	1,260,728	1,121,657

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Direct charitable	34	26
Fundraising and publicity	4	3
Governance	4	2
Wild Ground office and management	6	6
Refurbs Flintshire	31	28
	79	65

Key management salaries in the year amounted to £149,767 (2021: £146,585).

STAFF COSTS – CHARITY (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.22	31.3.21
£60,001 - £70,000	-	-

The staff numbers above relate to full time equivalents.

10. SURPLUS OF PARENT CHARITY

As permitted by section 408 of the Companies Act 2006, the Statement of Financial Activities of the parent charity is not presented as part of these financial statements. The parent charity's (deficit) / surplus for the financial year was (£97,832)/ (2021: £117,209).

11. TANGIBLE FIXED ASSETS – GROUP

	Land & buildings	Specialised cycles	Plant, fixtures & computer equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2021	368,703	51,620	415,441	91,736	927,500
Additions	129,631	-	22,708	23,875	176,214
Disposals	(773)	-	-	-	(773)
Revaluation	-	-	-	-	-
At 31st March 2022	497,561	51,620	438,149	115,611	1,102,941
DEPRECIATION					
At 1st April 2021	52,912	4,597	344,092	69,020	470,621
Charge for year	8,116	1,032	22,688	12,619	44,455
Eliminated on disposal	-	-			
At 31st March 2022	61,028	5,629	366,773	81,639	515,069
NET BOOK VALUE					
At 31st March 2022	436,533	45,991	71,376	33,972	587,872
At 31st March 2021	315,791	47,023	71,356	22,716	456,879

TANGIBLE FIXED ASSETS – CHARITY

	Land & buildings	Specialised cycles	Fixtures & office equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2021	71,567	51,620	242,617	63,055	428,859
Additions	-	-	10,943	-	10,943
Disposals	-	-	-	-	-
Revaluation	-	-	-	-	-
At 31st March 2022	71,567	51,620	253,560	63,055	439,802
DEPRECIATION					
At 1st April 2021	50,482	4,597	225,031	56,283	336,393
Charge for year	656	1,032	7,451	4,381	13,520
Elimination on disposal	-	-	-	-	-
At 31st March 2022	51,138	5,629	232,482	60,664	349,913
NET BOOK VALUE					
At 31st March 2022	20,429	45,991	21,078	2,391	89,889
At 31st March 2021	21,085	47,023	17,586	6,772	92,466

12. HERITAGE ASSETS – GROUP

	Sites of specific scientific interest	Totals
	£	£
COST		
At 1st April 2021	219,794	219,794
Additions	85,250	85,250
Disposals	-	-
At 31st March 2022	219,794	219,794
DEPRECIATION		
At 1st April 2021	-	-
Charge for year	-	-
Eliminated on disposal	-	-
At 31st March 2022	-	-
NET BOOK VALUE		
At 31st March 2022	305,044	305,044
At 31st March 2021	219,794	219,794

The directors have valued the Heritage Assets having sought advice.

HERITAGE ASSETS – CHARITY

There are no Heritage Assets in the Parent Charitable Company's Balance Sheet.

13. STOCKS – GROUP

	31.3.22	31.3.21
	£	£
Stocks	44,626	42,838

STOCKS – CHARITY

	31.3.22	31.3.21
	£	£
Stocks	16,255	18,498

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.22	31.3.21
	£	£
Trade debtors	325,330	227,975
VAT	-	39,428
Other debtors	2,625	2,625
Prepayments & accrued income	72,285	14,305
	400,240	284,333

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.22	31.3.21
	£	£
Trade debtors	329,493	129,708
Prepayments & accrued income	15,781	12,160
	345,274	141,868

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.22	31.3.21
	£	£
Trade creditors	80,195	152,270
Social security and other taxes	28,379	26,004
VAT	27,840	18,574
Accruals & deferred income	236,353	71,652
	372,767	268,500

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.22	31.3.21
	£	£
Trade creditors	30,459	20,936
Social security and other taxes	21,852	19,437
VAT	13,926	18,574
Accruals & deferred income	222,980	35,672
Inter-company loans	78,321	78,321
	367,538	172,940

Deferred Income:
Deferred income is in relation to grants that have been received but which relate to a period after the year end date of the 31st March 2022. This income will be included in the following year end and spent within this period in accordance with the conditions set out in the funding agreement.

	31.3.22	31.3.21
	£	£
Balance as at 1st April 2021	(20,500)	-
Amount released to income	-	-
Amount deferred in the year	190,050	20,500
	169,550	20,500

16. OPERATING LEASE COMMITMENTS – GROUP

The following operating lease payments are committed to be paid within one year:

	31.3.22	31.3.21
	£	£
Expiring:		
Within one year	6,938	7,571
Between one and five years	2,882	7,926
	9,820	15,497

OPERATING LEASE COMMITMENTS – CHARITY

The following operating lease payments are committed to be paid within one year:

	31.3.22	31.3.21
	£	£
Expiring:		
Within one year	6,938	7,571
Between one and five years	2,882	7,926
	9,820	15,497

MOVEMENT IN FUNDS – GROUP

17.

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	399,692	44,673	444,365
Restricted funds			
Wild Ground	294,183	638,585	932,768
Refurbs Flintshire	348,470	135,385	483,855
Children in Need (Main Grant)	13,582	(13,582)	-
Create your Space	43,438	(7,957)	35,481
Landfill Tax – Plas Power	8,784	(8,784)	-
5 WAYS – Outdoor Wellbeing CAMHS	1,378	(1,378)	-
Flintshire Families First	6,100	(3,693)	2,407
Toyota – Year 3	6,674	(6,674)	-
Coastal Education Project	10,228	(10,228)	-
Youth Shed	9,069	(9,069)	-
Community Cohesion Fund	2,980	(2,980)	-
Legacy – Steps to Progression	37,617	(37,617)	-
Green Clywedog Valley Partnership for Nature	9,228	(9,228)	-
Early years transformation grant	2,245	(2,245)	-
Energy redress crises fund – round 2	21,383	(21,383)	-
Moondance / Parc adfer	10,000	(10,000)	-
Landfill Connah's Quay	11,422	(11,422)	-
Nationwide Family Project	-	42,859	42,859
Minera Brilliant Basics	-	9,598	9,598
Restricted funds	836,781	670,186	1,506,968
TOTAL FUNDS	1,236,473	714,860	1,951,333

MOVEMENT IN FUNDS – CHARITY

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	118,991	5,591	124,943
Restricted funds			
Children in Need (Main Grant)	13,582	(13,582)	-
Create your Space	43,438	(7,957)	35,481
Landfill Tax – Plas Power	8,784	(8,784)	-
5 WAYS – Outdoor Wellbeing CAMHS	1,378	(1,378)	-
Flintshire Families First	6,100	(3,692)	2,408
Toyota – Year 3	6,674	(6,674)	-
Coastal Education Project	10,228	(10,2228)	-
Youth Shed	9,069	(9,069)	-
Community Cohesion Fund	2,980	(2,980)	-
Legacy – Steps to Progression	37,617	(37,617)	-
Green Clywedog Valley Partnership for Nature	9,228	(9,228)	-
Early years transformation grant	2,245	(2,245)	-
Energy redress crises fund – round 2	21,383	(21,383)	-
Moondance / Parc adfer	10,000	(10,000)	-
Landfill Connah's Quay	11,421	(11,421)	-
Nationwide Family Project	-	42,858	42,858
	-	9,598	9,598
Restricted funds	194,127	(106,782)	90,345
TOTAL FUNDS	313,120	(97,832)	215,288

All carried forward funds have been agreed as carryover and be spent in 2022-23

NET MOVEMENT IN FUNDS – GROUP

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,635,286	(1,590,613)	44,673
Restricted funds			
Restricted fund	1,705,942	(1,035,755)	670,187
TOTAL FUNDS	3,341,228	(2,201,038)	714,860

NET MOVEMENT IN FUNDS – CHARITY

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	755,453	(749,502)	5,951
Restricted funds			
Restricted fund	724,969	(828,479)	(103,783)
TOTAL FUNDS	1,480,149	(1,577,981)	(97,832)

18. CAPITAL COMMITMENTS – GROUP & CHARITY

	31.3.22 £	31.3.21 £
Contracted but not provided for in the financial statements	-	-

GROUNDWORK NORTH WALES

England & Wales - Charity number 1004132

Accounts

REGISTERED COMPANY NUMBER: 02614714 (England and Wales)
REGISTERED CHARITY NUMBER: 1004132

REPORT OF THE TRUSTEES AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021 FOR GROUNDWORK NORTH WALES

GROUNDWORK NORTH WALES

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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GROUNDWORK NORTH WALES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees who are also directors of the charitable group for the purposes of the Companies Act 2006, present their report with the financial statements of the group for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Name of Charity
The name of the charity is Groundwork North Wales. It is referred to in this report as "The Trust". The Trust is a member of the Federation of Groundwork Trusts. The use of the word "Groundwork" is used as a collective term to describe the Federation and the member Groundwork Trusts.

Groundwork North Wales is responsible for two subsidiaries: Refurbs Flintshire and Wild Ground, both of which are also registered charities. The term "the Charitable Group" used in this report refers to the Trust and its two subsidiaries.

Objectives and Activities
Groundwork North Wales' charitable objectives are set down in our Memorandum and articles of association and date from the interpretation of charitable activities when they were drafted in 1991 as amended at annual general meetings and by written resolution.

- To promote the conservation, protection and improvement of the physical and natural environment including that which is of educational or scientific interest to the general public or within which the wildlife is in need of protection and including the improvement and maintenance of public parks.

- To advance public education in environmental matters and in all matters concerning wildlife and nature conservation, in the ways of better conserving, protecting and improving the same wheresoever.

- To conserve and protect the physical and natural environment by promotion of sustainable waste management practices in accordance with the best practicable environmental option.

- The promotion for the benefit of the public of urban or rural regeneration of areas in social or economic deprivation, by relieving poverty or financial hardship through improving the employability of disadvantaged individuals through the provision of work placement, affordable childcare, training and volunteering opportunities, the provision of quality affordable furniture and household goods, the provision of items such as food and energy efficiency measures and energy efficiency advice.

- To provide facilities for recreation and other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the persons for whom they are intended.

We are awaiting the Charity Commission's approval and a formal resolution for adding a further object:

- To advance cultural well-being through people's engagement with the arts and the nations built and natural heritage.

Our Strategic Objectives
Groundwork North Wales as a charity works to transform lives in disadvantaged communities. Our team help people to carry out hundreds of projects each year. We do this by tackling climate change; helping people out of fuel and furniture poverty; bringing out the best in young people by helping them to improve their local area; building stronger communities by improving green space and conserving the natural environment; getting people back into work and supporting them to gain skills and qualifications.

As an organisation Groundwork North Wales is committed to improving the social, economic, environmental and cultural wellbeing of Wales. Focussing our activities where we can make the most difference, our diverse range of programmes and activities enable our team to respond to the changing needs of our communities, helping them create the Wales they want to live in, now and in the future.

Our day-to-day operations and our strategic objectives are aligned to the Groundwork Federation's 2020 strategy to:

- Improve people's prospects --by increasing the confidence, skills, wellbeing, and employability of those furthest removed from the labour market, in particular young people;

- Create better places – by helping people to work together to make their surroundings greener, safer and healthier and get involved in the way decisions are made about services in their area; and

- Promote greener living and working – by helping people and businesses learn more about their environmental impact and act responsibly to reduce natural resource use and improve health.

Our Business Plan Objectives for the year 2020-21

In the current uncertain economic climate and with the added impacts of the pandemic and associated restrictions, our overriding business plan objective was for our group of charities to remain financially viable and to sustain our ability to deliver activities in line with our charitable objectives. Our business plan priorities were to continue to:

- Develop a business model that will prepare the organisation for the potential withdrawal of core funding;

- Build on the work we have done to position the organisation as a national training provider and to grow both in demand and geographically;

- Increase our capability to deliver by investment in our people and volunteers;

- Further embed our joint management structure to drive more cost effective and efficient ways of working without reducing the quality of our service offer; and

- Enhance existing and develop new relationships with partners, funders, and businesses.

Overview of Activities

The year was dominated by the coronavirus pandemic and the associated restrictions, and our overriding consideration was to ensure the survival of the charity.

The health and safety of our staff, volunteers and the individuals and communities we serve was uppermost throughout the period. We operated in compliance with the restrictions required by the Welsh Government and introduced measures which ensured our offices could continue to function in a safe and secure manner while staff had the ability to work from home effectively.

We took advantage of the special grants and other funding which were available to support businesses through the pandemic, and we applied the provisions and benefits of the furlough scheme judiciously to protect the continuing employment of our staff, while controlling costs and maintaining our capacity and capability to deliver, albeit at a lower level of activity than in a normal year.

As a result, the Trust was in good shape at the end of the year in terms of financial viability, employment levels and capacity to deliver and well-positioned to recover lost ground as restrictions are progressively eased.

Despite the challenges wrought by the pandemic and the associated restrictions, we managed to deliver a great deal in the year.

Our passion for engaging people with the natural environment and supporting them to think about their environmental impacts has always been the golden thread that runs through our activities on the ground. This last 12 months has been no different and we have delivered a varied and diverse range of projects and activities across North Wales to achieve this.

Our programme areas align with the key well-being drivers linked to Social, Economic, Environmental and Cultural Well-being.

Over the last 12 months we have delivered a broad and diverse range of programmes. A small selection of some of our project highlights this year included:

Energy Guidance, Advice and Support – We supported 2,381 people and identified £11,176 of domestic savings and distributed £88,606 electricity vouchers to people in fuel poverty. Potential carbon savings of over 24,276 kg were identified due to installing small energy-saving measures and behavioural change advice.
ENRAW 'We Care' - The project entered its second year of delivery this year with funding from Welsh Government Enabling Natural Resources and Well-being (ENRAW). The pandemic has impacted on engagement with volunteers and schools. Following consultation with community partners it was agreed that the teams could still achieve many of the planned conservation and habitat improvements in Flintshire and Gwynedd and in the event the delivery in both counties achieved and exceeded targets in some areas of environment improvement in communities. Overall, in the year – 13 public spaces were improved allowing 28,000 people to benefit from these improvements, 410kgs of waste was removed from public spaces and 279 people engaged with their local environments and supported development in their local areas.

Legacy – "Steps to Progression" funded by WCBC was awarded in November 2020 and commenced delivery in January 2021. This project formed a consortium predominantly between GWNW and Caia Park Partnership, which led onto referrals being made to Communities for Work. This collaborative working and the combined expertise and experience ensured participants have been given a comprehensive level of support and made it possible for them to progress smoothly without the need to navigate between different schemes and providers. 32 young people have been involved on the programme and a total of 27 qualifications have been achieved through online learning. 12 Young people have completed Pathways or employability training courses such as in Health and Safety, Administration, Health and Social Care and Customer Service. 11 Young people completed the Personal Development course and will receive up to 5 certificates each for doing so. Because the Personal Development course was so successful, the participants enjoyed it and found the sessions beneficial.

Love your Garden – This project was delivered with funding from Awards for All and Steve Morgan Trust and with additional funding from Clywd Alyn for residents in both Flintshire and Wrexham. It was an offer open to people shielding and NHS key workers to ensure they could spend quality time in the space around their homes as in many cases they could not manage this space themselves due to ill health or work commitments.

A total of 77 garden improvements were completed with repeat maintenance visits taking place over the 3 months growing period. A total of 104 people benefited from the support provided, recording improved overall well-being.

Bicycle Recycling – Through our subsidiary Refurbs, this project continued from 2019-20 with the aim of encouraging the prevention, re-use, recovery, and recycling of waste. Members of the public and Household Recycling Centre staff are being encouraged to donate unwanted bicycles thereby preventing them from going to landfill. The parts from bicycles that are not fit for refurbishment are available for use in art workshops to make clocks, candle holders, wall art and other decorative household items in specialist workshops run at Refurbs. Bicycles that can be repaired are sold at affordable prices to encourage people to take exercise or to participate in a leisure activity that might not have been affordable to them without this scheme. The project also aims to engage and support understanding to enable waste to be a resource. Research suggests that each bike saved from landfill and reused equates to ~250kg of CO2 emissions saved. Affordable bikes will also ensure that children from lower-income families are able to have the same experiences as their peers. We have had lots of interest from organisations wanting to refer people into the project and from people wanting to volunteer independently. As covid-19 restrictions are progressively eased it will be possible to orchestrate a volunteering schedule which will increase the level of activity and output while maintaining social distancing and other health and safety measures.

Buckley Repair and Reuse Centre with Community Café
Working in partnership with Flintshire County Council and Buckley Town Council, our subsidiary Refurbs was delighted to play a leading role in the successful bid into Welsh Government's Circular Economy Fund promoted by the Buckley Town Centre Working Group, which was set up to attract investment and explore new opportunities for supporting regeneration of the town centre. Refurbs took responsibility for creating and running the Repair and Reuse Centre with Community Café in Buckley, with the long-term aims of promoting education and behavioural change on waste and recycling initiatives, as well as providing volunteering opportunities and employment for local people.

Wild About Johnstone
Delivered by our subsidiary Wild Ground, the Wild About Johnstone project benefits communities which have been directly impacted by landfill operation in the area, with three community green spaces/nature reserves having potential for greater community engagement: Aberderfyn, Stryt Las and Brandie Brook. The project will benefit local wildlife and improve biodiversity through practical habitat work. This will make a positive difference to the understanding and awareness of local wildlife and the quality of greenspace, increasing community support for local conservation work.

Lane End Nature Reserve Buckley
Wild Ground continued to manage the mitigation site at the former Brickworks at Lane End in Buckley on behalf of the developer, Redrow. This site is subject to a section 106 agreement and ownership of the site will transfer to Wild Ground once the legalities have been resolved. Following a protracted period of little or no progress with the transfer deal, in early 2021 a constructive relationship was established with the Managing Director of Redrow North-West and his key Directors. This led to a progressive resolution of the outstanding issues and the agreement of a roadmap to completion of the transfer deal. Completion took place on 2nd July 2021 and the section 106 lump sum and interest of £601k was received accordingly.

Recognition
Over the last 12 months we are also delighted to be included in the SE100 ranking of the top 100 social enterprises to work for in the UK.

Achievements & Performance
The Trust assesses its performance against pre agreed performance measures, which we align to the Well-being goals as determined by the Well-being of Future Generations Act (Wales) 2015. The metrics for this year reflect the impact of the covid-19 pandemic and the associated restrictions under which the Trust had to operate.

A Prosperous Wales
- £5,786 savings p/annum on domestic fuel bills via the installation of energy efficiency measures.
- 90 Energy Advice calls – average saving £171 per home per annum- Total £15,390.68.
- £88,606 Electricity vouchers issued to support Families (532) and Individuals (200) in fuel poverty.
- 62 jobs safeguarded, 10 created.

A resilient Wales
- 1684 Trees planted.
- 852,907 m2 Land improved / maintained.

A healthier Wales
- 317 Young people engaged in outdoor activities.
- 364 People involved in physical activity.

A more equal Wales
- 80 Volunteers.
- 1054 Formal qualifications gained.
- 290 Training weeks provided.

A Wales of cohesive communities
- 27 Schools engaged.
- 103 Community organisations supported.
- 194 Families engaged.
- 17 Community Clean ups.

A Wales of vibrant culture and thriving Welsh language
- 557 People engaging with our natural heritage and green space

A globally responsible Wales
- 1013 Energy Efficiency measures installed
- 831 Tonnes of waste diverted from landfill

Financial Review
The Trust assesses its financial performance against the opening forecast budget and monitors results on a monthly basis during the year. It has been an especially challenging year financially because of the pandemic and associated restrictions, while competition for limited resources within the sector has continued to increase as our core funding support has reduced. We have been able to secure total income for the year of £2,673,123.

The principal sources of funding were as follows:

Welsh Government	£603,395
Central Government	£330,842
Public Sector Bodies	£797,419
National Lottery	£181,152
Charitable Trusts	£143,658
Private Sector	£616,657

Reserves Policy
Reserves are needed to bridge the gap between the spending and receiving of income, ie the working capital of the charity, and to cover any unplanned eventualities. The Trustees consider the ideal level of unrestricted reserves to be a minimum equivalent to 25% of non-fully funded staff costs, 25% of annual forecast overhead costs plus estimated quarterly non-funded project delivery costs of £30k.

Total Funds held at 31st March 2021 amounted to £1,236k. The amount held as restricted funds amounted to £837k, with £399k in unrestricted reserves.

Financial Strategy
Essential components of our strategy are that full cost recovery is achieved, that our organisations continue to build their reserves and that good cash flows are maintained. To this end we will endeavour to:

- ensure we have sufficient working capital, ideally 3 months, by building our unrestricted reserves;
- ensure we have the right product and service mix between grant and non-grant funded activities to reduce financial risk;
- develop our product and service offer to ensure we cover our costs and remain financially viable;

Our business plan for 2020-21 sought to continue to operationalise our financial strategy.

Plans for future periods

The charitable group's plans for the forthcoming year are to review its activities in line with the charitable objects and to prioritise the development of those areas where the greatest growth and impact on the ground can be achieved.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Groundwork North Wales is a registered charity and company limited by guarantee as defined by the Companies Act 2006. The governing documents are its Memorandum and Articles of Association, which were last formally amended at the Board Meeting of the members of the company on the 27th June 2019. The governing body of the trust is its Board of Trustees who are also the directors of the company in accordance with the Companies Act 2006. The Directors are the members of the company. The Board is responsible for strategic decision making and is ultimately responsible for the financial viability of the company. It meets a minimum of four times a year. Trustees are appointed on a three yearly basis and retire by rotation at the AGM; retiring trustees can be reappointed.

Organisational structure and decision-making powers
The Board retains authority for the overall strategy and policy of the Trust and approves the annual Business Plan. The Board delegates decision making powers to the Chief Executive and to the Finance and HR group. A Board Trustee chairs the sub-groups and the members of each sub-group are appointed by the Board. Terms of Reference for the sub-groups set down it's delegated authority from the Board and specify limitations on the authority for matters which the Board reserves to itself.

Finance & HR sub group — Chair: Malcolm Booker

The Finance and HR Subgroup is responsible for reviewing the management accounts, amendments to policy and matters appertaining to the health and safety of the trust's staff and volunteers. It meets four times a year in between the quarterly board meetings.

For the sake of administrative efficiency and except for their AGMs and when otherwise determined, the governance and business of the Trust's two subsidiaries, Refurbs Flintshire and Wild Ground, are conducted under the umbrella of the Trust's Board and Finance & HR Sub-Group.

Induction and training of new trustees
New members of the Board of Trustees are provided with the Charity Commission's guidance: The Essential Trustee: What you need to know; What you need to do" and a full pack of other trust documents such as the latest annual report and accounts, risk register and business plan. New Trustees have an induction meeting with the Chief Executive, members of the Senior Management Team and the Chair of the board of Trustees.

Relationships within the Groundwork Federation
The Trust is part of the Federation of Groundwork Trusts in England, Wales and Northern Ireland, each working with their partners in deprived areas to improve the quality of the local environment, the lives of the local people and the success of the local businesses. Groundwork North Wales works in partnership with its sister trust in South Wales to provide national coverage across Wales.

Governance review
A comprehensive review of the governance of Groundwork North Wales and of its two subsidiaries, Wild Ground and Refurbs Flintshire, was conducted in the Autumn of 2020 using the framework for governance reviews issued by Groundwork UK for use across the Federation. While the findings were generally positive, a number of improvement actions were identified which were approved by the Board. Their implementation commenced in the final quarter of the financial year and will be completed in 2021-22.

Public Benefit Statement
Our charitable objectives, as set down in our Memorandum and Articles of Association, are presented under Objectives and Activities earlier in this report.

Statement of Compliance
The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing 2020-21 activities and making plans for future periods and believe that they have complied with their duty to have due regard to this guidance. In particular, the Trustees have considered how all the Trust's activities contribute to its charitable objectives. All of the Trust's activities focus on improving the quality of life for people and the places in which they live - focusing on the most disadvantaged people and places in Wales and England.

Identifiable Benefits
In terms of identifiable benefits, the Trust delivers projects and programmes, manages contracts and delivers services according to its objectives, with the resulting benefits of safer and stronger communities across North Wales, healthier and more active communities, enhanced ("green") skills and employment opportunities for citizens, larger numbers of higher quality places for young people to go and things to do, and the reduction of carbon emissions to help to tackle climate change. The Trust aims to help the public to make sustainable development a reality, respecting nature's limits and supporting the Welsh Government's commitment to future generations.

Benefit to the Public
Our approach is always to work in partnership with others from the public, private and voluntary sectors, to add value to wider plans for maximum impact to the public. Our role in these partnerships is usually to find ways of helping deprived, disadvantaged, or disabled local people to get practically involved in decisions and actions. As such, our work is designed to address the needs of all sections of the community and we provide equal access to our services regardless of race, gender, disability or sexual orientation. Our work primarily benefits those in most need, and thanks to the support of our funders and partners (such as The Welsh Government, Local Authorities and Natural Resources Wales) our services are in the main provided free to those in need.

Financial Instruments
The charitable group's operations expose it to a variety of financial risks including price risk, credit risk, liquidity risk and cash flow risk.

The charitable group's principal financial instruments comprise sterling bank accounts together with trade debtors and trade creditors that arise directly from operations.

Price risk – Price Risk is managed by monitoring the market, current rates of inflation and costing products and services in accordance with these factors

Credit risk – Credit risk is mitigated by monitoring and managing the credit limits given to its customers.

Liquidity risk – Liquidity risk is managed by maintaining a balanced mix of income streams, with a link to the number of payments by result or in arrears payment contracts at any one time.

Cash flow risk – is managed through our credit management procedures, cash flow forecasting and negotiation of payment terms where practicable

Risk Management
The trustees review the risk register annually and review the major risks which the group is exposed to via the finance and HR subgroup. The principal risks to Groundwork North Wales as at 31st March 2021 were:

- The Covid-19 pandemic adversely affects our ability to deliver our activities and priorities;
- Failure to secure funding to fulfil the organisation's business plan;
- Failure to deliver targets in payment by results contracts;
- Failure to secure match funding where match funding is an essential aspect of the grant;
- Poor performance or dissatisfaction with the quality of delivery;
- Reputational and financial issues experienced by other Groundwork trusts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02614714 (England and Wales)

Registered Charity number
1004132

Registered office
3-4 Plas Power Road, Tanyfron
Wrexham
LL11 5SZ

Trustees		**First Elected**	**Retired / Resigned**
M Booker	Retired Bank Manager	February 2002	
R D Williams	Solicitor	June 2003	
C A Powell	Environmental Manager	September 2004	
H Wright (*1)	Retired	February 2011	
N Reader CBE (*2)	Retired Finance Director	March 2020	
S Overson	H R Manager	August 2013	
S Moore	Retired	April 2013	
R Taylor	Estates & Facilities Director	February 2020	
A Brenchley	Ornithologist	January 2020	Resigned November 2020
N Said	Commercial Director	March 2020	

***Notes:**

1. Helen Wright was Chair of the Trust from November 2019 until November 2020.
2. Nigel Reader was appointed Chair of the Trust on 24th November 2020.

Trust Senior Management Team

Karen Balmer CPFA	Chief Executive
Christine Bowyer	Head of Shared Services
Lorna Crawshaw	Head of Programmes & Partnerships

Company Secretary
R D Williams

Auditors
M. D. Coxey and Co. Limited
Chartered Accountants
and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Bankers
National Westminster Bank plc
33, Lord Street
Wrexham
LL11 1LP

Solicitors
GHP Legal
Ashgrove
26-30 Grosvenor Road
Wrexham
LL11 1BU

Registered office
3-4 Plas Power Road
Tanyfron
Wrexham
LL11 5SZ.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

A resolution was passed at the AGM in November 2020 to delegate responsibility to the Board of Trustees to appoint auditors.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25th November 2021 and signed on the board's behalf by:

N Reader - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF GROUNDWORK NORTH WALES

Opinion
We have audited the financial statements of Groundwork North Wales (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st March 2021 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group 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 group financial statements, we have concluded that the 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 charitable group 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 of going concern are described in the relevant sections of the report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the group annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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 misstatement, 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 the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In 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 Report of the Trustees.

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

- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the group charity 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 groups and the parent 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 group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors that includes, our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA's (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 the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and management
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Charter 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Lewis FCCA ACA
M. D. Coxey and Co. Limited
Chartered Accountants
and Statutory Auditors
25 Grosvenor Road
Wrexham
LL11 1BT

Date: 25th November 2021

GROUNDWORK NORTH WALES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	326,323	-	326,323	62,500
Charitable activities	3				
Economic Well Being		164,895	297,892	462,787	569,531
Social Well Being		56,743	196,212	252,955	285,239
Environmental Well Being		94,633	130,976	225,609	268,313
Cultural Well Being		58,155	27,416	85,571	88,900
Other trading activities					
Subsidiary income	4	873,196	446,682	1,319,878	933,530
Total		1,573,945	1,099,178	2,673,123	2,208,013
EXPENDITURE ON					
Charitable activities	5/6				
Overheads		560,917	-	560,917	566,672
Economic Well Being		119,327	291,264	410,591	289,757
Social Well Being		55,740	201,773	257,513	196,991
Environmental Well Being		96,310	96,420	192,730	245,874
Cultural Well Being		46,672	25,315	71,987	133,257
Subsidiary expenditure	4	552,736	154,564	707,300	658,490
Total		1,431,702	769,336	2,201,038	2,091,041
NET INCOME/(EXPENDITURE)		142,243	329,842	472,085	116,972
Net movement in funds		142,243	329,842	472,085	116,972
RECONCILIATION OF FUNDS					
Total funds brought forward		257,448	506,940	764,388	647,416
TOTAL FUNDS CARRIED FORWARD		399,691	836,782	1,236,473	764,388

The statement of financial activities include all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GROUNDWORK NORTH WALES
CONSOLIDATED BALANCE SHEET
AT 31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	128,504	328,375	456,879	149,483
Heritage assets	12	-	219,794	219,794	219,794
Investments		-	-	-	1
CURRENT ASSETS					
Stocks	13	42,838	-	42,838	50,944
Debtors	14	264,255	20,078	284,333	183,873
Cash at bank and in hand		228,117	394,873	622,990	450,344
		535,210	414,951	950,161	685,161
CREDITORS					
Amounts falling due within one year	15	(264,022)	(4,478)	(268,500)	(168,187)
NET CURRENT ASSETS		271,188	410,473	681,661	516,974
TOTAL ASSETS LESS CURRENT LIABILITIES		399,691	958,642	1,358,333	886,249
Accruals and deferred income	15	-	(121,861)	(121,861)	(121,861)
NET ASSETS		399,692	836,781	1,236,473	764,388
FUNDS	17				
Unrestricted funds				399,692	257,488
Restricted funds				836,781	506,940
TOTAL FUNDS				1,236,473	764,388

The financial statements were approved by the Board of Trustees on 25th November 2021 and were signed on its behalf by:

N Reader - Trustee

GROUNDWORK NORTH WALES
CHARITY BALANCE SHEET
AT 31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	92,459	-	92,459	99,618
CURRENT ASSETS					
Stocks	13	18,498	-	18,498	22,090
Debtors	14	121,790	20,078	141,868	152,779
Cash at bank and in hand		54,707	178,528	233,235	84,628
		194,995	198,606	393,601	259,497
CREDITORS					
Amounts falling due within one year	15	(168,462)	(4,478)	(172,940)	(163,205)
NET CURRENT ASSETS		26,533	194,128	220,661	96,292
TOTAL ASSETS LESS CURRENT LIABILITIES		118,992	194,128	313,120	195,910
NET ASSETS		118,992	194,128	313,120	195,910
FUNDS	17				
Unrestricted funds				118,992	39,506
Restricted funds				194,128	156,404
TOTAL FUNDS				313,120	195,910

The financial statements were approved by the Board of Trustees on 25th November 2021 and were signed on its behalf by:

N Reader - Trustee

GROUNDWORK NORTH WALES
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities:			
Cash generated from operations	1	509,878	81,624
Net cash provided by (used in) operating activities		509,878	81,624
Cash flows from investing activities:			
Purchase of tangible fixed assets		(340,409)	(34,976)
Sale of tangible fixed assets		3,005	-
Interest received		171	426
Net cash provided by (used in) investing activities		(337,233)	(34,550)
Change in cash and cash equivalents in the reporting period		172,645	47,074
Cash and cash equivalents at the beginning of the reporting period		450,345	403,271
Cash and cash equivalents at the end of the reporting period		622,990	450,345

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	472,085	116,136
Adjustments for:		
Depreciation charges	30,006	27,663
Revaluation of assets	-	(10,000)
Interest received	(171)	(426)
Decrease/(increase) in stocks	8,106	(10,275)
Decrease/(increase) in debtors	(89,315)	52,628
Decrease/(increase) in group debtors	-	7,001
(Decrease)/increase in creditors	89,167	(101,103)
Net cash provided by (used in) operating activities	509,878	81,624

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the consolidated charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The consolidated financial statements have been prepared under the historical cost convention.

The charity's functional and presentational currencies are pounds sterling.

Preparation of the accounts on a going concern basis
Regular contact with the funders is maintained with the immediate future of the charity for the next twelve months secured, and on that basis the charity is a going concern.

Basis of consolidation
The financial statements represent the consolidated financial position of the group. This comprises Refurbs Flintshire and Wild Ground. Groundwork North Wales is the sole member of Refurbs Flintshire and Wild Ground.

The financial statements cannot be consolidated on a line by line due to the variations between the objects of each charity and therefore each subsidiary is included in total within incoming resources and resources expended.

All intra-group transactions are eliminated on consolidation. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Income
All income is recognised in the Statement of Financial Activities once the group has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income regarding services is recognised as the service is provided. Income is deferred where it is received in advance of the service being provided.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be reliably measured by the group; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular heading, they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs undertaken to further the purposes of the group and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1. ACCOUNTING POLICIES – continued

Allocation of support costs
Support costs are those functions that assist the work of the group but do not directly undertake charitable activities. These costs have been allocated to charitable activities across each activity.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

The key judgements and sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

- Estimated useful lives and residual values of fixed assets:
The carrying value of fixed assets are reviewed each year end for indicators of impairment triggers.
Depreciation of tangible fixed assets has been based on estimated useful lives and residual values deemed appropriate by the directors. Estimated useful lives and residual values are reviewed annually and revised as appropriate. Revisions take into account estimated useful lives used by other companies operating in the sector and actual asset lives and residual values, as evidenced by disposals during current and prior accounting periods.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & buildings	- 2% - 10% on cost (down to residual value)
Specialised cycles	- 2% on cost
Plant & machinery	- 20% on cost
Fixtures & office equipment	- 15% - 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Heritage assets
The charity's accounting policy for its heritage assets is to value at cost where a site has been purchased or at fair value for donated sites. At present all sites have been acquired through section 106 agreements with local authorities. The charity has adopted the policy under FRS 102 section 18.19 to treat the initial valuation as deemed cost.

No depreciation is provided in respect of freehold land.

Stocks
Stock is incurred and valued at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the group would be willing to pay for the items on the open market.

1. ACCOUNTING POLICIES – continued

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

Legal status of the trust
The trust is a company limited by guarantee and has no share capital. The charity's registered number and registered office address can be found on the Company Information page.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Grants	326,323	62,500

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Welsh Government	62,500	62,500
Furlough payments	211,573	-
Economic resilience	52,250	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Project income	Economic Well Being	462,787	569,531
Project income	Social Well Being	252,955	285,239
Project income	Environmental Well Being	225,609	268,313
Project income	Cultural Well Being	85,571	88,900
		1,026,922	1,211,983

4. CHARITY SUBSIDIARIES

In January 2016 the charity became the sole member of Refurbs Flintshire, a charitable company, limited by guarantee and incorporated on 5th February 2002 in England and Wales. The registered office is Unit 1-3, Aber Park, Aber Road, Flint, Flintshire, CH6 5EX. Company number 04367121, charity number 1093176. The objects of the charity are:-

- To relieve poverty by the provision of quality affordable furniture and household goods to members of the local community who are in need;
- To conduct research and collect information in order to educate the community about the economic, social and environmental benefits of re-use and recycling and the reduction of pollution and protection of the environment that results from these activities;
- To conserve and protect the physical and natural environment by the promotion of sustainable waste management practices in accordance with the best practical environmental option;
- To relieve unemployment by improving the employability of disadvantaged individuals through the provision of work placement, training and volunteering opportunities.

A summary of the results (including consolidation adjustments) is shown below

	31.3.21	31.3.20
Summary Income and Expenditure Account:	£	£
Incoming resources	1,071,663	697,304
Intra group transactions	-	-
Total incoming resources	**1,071,663**	**697,304**
Resources expended	(749,201)	(682,208)
Intra group transactions	80,560	48,501
Total resources expended	**(668,641)**	**(633,707)**
Surplus for the financial year	**403,022**	**63,597**
Summary Balance Sheet:		
Total assets	594,167	206,097
Total liabilities	(158,078)	(92,470)
Net assets	436,089	113,627
Restricted funds carried forward	348,470	32,610
Unrestricted funds carried forward	87,619	81,017

4. CHARITY SUBSIDIARIES (continued)

In November 2016 the charity became the sole member of Wild Ground, a charitable company, limited by guarantee and incorporated on 6th December 1999 in England and Wales. The registered office is 3-4 Plas Power Road, Tanyfron, Wrexham, LL11 5SZ. Company number 03889382, charity number 1080838. The objects of the charity are:-

- To promote and assist in the preservation and conservation of land mainly in the area of benefit which is of educational and scientific interest to the general public including land within which the wildlife is in need of protection and including the improvement and maintenance of public parks,
- to educate the public in all matters concerning wildlife and nature conservation in urban areas.

A summary of the results (including consolidation adjustments) is shown below.

	31.3.21	31.3.20
Summary Income and Expenditure Account:	£	£
Incoming resources	248,215	236,226
Intra group transactions	-	-
Total incoming resources	**248,215**	**236,226**
Resources expended	(215,801)	(170,037)
Intra group transactions	177,142	135,251
Total resources expended	**(38,659)**	**(34,786)**
Surplus for the financial year	**209,556**	**201,440**
Summary Balance Sheet:		
Total assets	666,330	620,093
Total liabilities	(179,066)	(165,243)
Net assets	487,264	454,850
Restricted funds carried forward	294,183	317,925
Unrestricted funds carried forward	193,081	136,925

5. CHARITABLE ACTIVITIES COSTS

Expenditure on projects comprised:	Direct cost of activities	Support costs	Total 2021	Total 2020
	£	£	£	£
Staff & overhead costs	-	560,917	560,917	556,670
Economic Well Being	410,591	-	410,591	289,757
Social Well Being	257,513	-	257,513	196,991
Environmental Well Being	192,730	-	192,730	245,874
Cultural Well Being	71,987	-	71,987	133,257
	932,821	560,917	1,493,738	1,422,549

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Staff costs	1,379,359	1,186,809
Project costs	114,379	235,740
	1,493,738	1,422,549

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	30,008	27,662
Auditors' remuneration	9,025	8,290
Operating leases	60,585	55,112

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits within the group for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

Trustees' expenses within the group amounted to £29 during the year (2020: £nil).

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	1,250,050	1,319,709
Social security costs	78,028	85,597
Other pension costs	51,281	57,041
	1,379,359	1,462,347

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Direct charitable	26	29
Fundraising and publicity	3	3
Governance	2	2
Wild Ground office and management	6	6
Refurbs Flintshire	28	27
	65	67

Key management salaries in the year amounted to £146,585 (2020: £108,858).

STAFF COSTS – CHARITY (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.21	31.3.20
£60,001 - £70,000	-	-

The staff numbers above relate to full time equivalents.

10. SURPLUS OF PARENT CHARITY

As permitted by section 408 of the Companies Act 2006, the Statement of Financial Activities of the parent charity is not presented as part of these financial statements. The parent charity's (deficit) / surplus for the financial year was £117,209 (2020: £35,686).

11. TANGIBLE FIXED ASSETS – GROUP

	Land & buildings	Specialised cycles	Plant, fixtures & computer equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2020	82,799	54,625	399,320	114,251	649,995
Additions	285,904	-	54,505	-	340,409
Disposals	-	(3,005)	(37,384)	(22,515)	(62,904)
Revaluation	-	-	-	-	-
At 31st March 2021	368,703	51,620	415,441	91,736	927,500
DEPRECIATION					
At 1st April 2020	51,470	3,567	367,714	77,761	500,512
Charge for year	1,442	1,030	13,762	13,774	30,008
Eliminated on disposal	-	-	(37,384)	(22,515)	(59,899)
At 31st March 2021	52,912	4,597	344,092	69,020	470,621
NET BOOK VALUE					
At 31st March 2021	315,791	47,023	71,356	22,716	456,879
At 31st March 2020	31,329	51,058	30,603	36,490	149,483

TANGIBLE FIXED ASSETS – CHARITY

	Land & buildings	Specialised cycles	Fixtures & office equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1st April 2020	71,567	54,625	231,846	63,055	421,093
Additions	-	-	10,771	-	10,771
Disposals	-	(3,005)	-	-	(3,005)
Revaluation	-	-	-	-	-
At 31st March 2021	71,567	51,620	242,617	63,055	428,859
DEPRECIATION					
At 1st April 2020	49,824	3,567	219,691	48,393	321,475
Charge for year	658	1,030	5,340	7,897	14,925
Elimination on disposal	-	-	-	-	-
At 31st March 2021	50,482	4,597	225,031	56,290	336,400
NET BOOK VALUE					
At 31st March 2021	21,085	47,023	17,586	6,765	92,459
At 31st March 2020	21,743	51,058	12,155	14,662	99,618

12. HERITAGE ASSETS – GROUP

	Sites of specific scientific interest	Totals
	£	£
COST		
At 1st April 2020	219,794	219,794
Additions	-	-
Disposals	-	-
At 31st March 2021	219,794	219,794
DEPRECIATION		
At 1st April 2020	-	-
Charge for year	-	-
Eliminated on disposal	-	-
At 31st March 2021	-	-
NET BOOK VALUE		
At 31st March 2021	219,794	219,794
At 31st March 2020	219,794	219,794

The directors have valued the Heritage Assets having sought advice.

HERITAGE ASSETS – CHARITY

There are no Heritage Assets in the Parent Charitable Company's Balance Sheet.

13. STOCKS – GROUP

	31.3.21	31.3.20
	£	£
Stocks	42,838	50,944

STOCKS – CHARITY

	31.3.21	31.3.20
	£	£
Stocks	18,498	22,090

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.21	31.3.20
	£	£
Trade debtors	227,975	147,989
VAT	39,428	-
Other debtors	2,625	2,625
Prepayments & accrued income	14,305	33,259
	284,333	183,873

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.21	31.3.20
	£	£
Trade debtors	129,708	112,880
Prepayments & accrued income	12,160	39,898
	141,868	152,778

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP

	31.3.21	31.3.20
	£	£
Trade creditors	152,270	64,219
Social security and other taxes	26,004	29,612
VAT	18,574	15,228
Accruals & deferred income	71,653	59,128
	268,501	168,187

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CHARITY

	31.3.21	31.3.20
	£	£
Trade creditors	20,936	43,820
Social security and other taxes	19,437	18,455
VAT	18,574	15,228
Accruals & deferred income	35,672	7,034
Inter-company loans	78,321	78,667
	172,940	163,204

Deferred Income:
Deferred income is in relation to grants that have been received but which relate to a period after the year end date of the 31st March 2021. This income will be included in the following year end and spent within this period in accordance with the conditions set out in the funding agreement.

	31.3.21	31.3.20
	£	£
Balance as at 1st April 2020	-	-
Amount released to income	-	-
Amount deferred in the year	20,500	-
	20,500	-

16. OPERATING LEASE COMMITMENTS – GROUP

The following operating lease payments are committed to be paid within one year:

	31.3.21	31.3.20
	£	£
Expiring:		
Within one year	7,571	10,738
Between one and five years	7,926	7,074
	15,497	17,812

OPERATING LEASE COMMITMENTS – CHARITY

The following operating lease payments are committed to be paid within one year:

	31.3.21	31.3.20
	£	£
Expiring:		
Within one year	7,571	10,738
Between one and five years	7,926	7,074
	15,497	17,812

17. MOVEMENT IN FUNDS – GROUP

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	257,448	142,243	399,691
Restricted funds			
Wild Ground	317,925	(23,742)	294,183
Refurbs Flintshire	32,610	315,860	348,470
Children in Need (Main Grant)	6,338	7,244	13,582
RBS Skills & Opportunities Fund	13,175	(13,175)	-
Landfill Tax	6,932	(6,932)	-
Create your Space	35,040	8,398	43,438
Landfill Tax – Plas Power	28,574	(19,790)	8,784
5 WAYS – Outdoor Wellbeing CAMHS	1,378	-	1,378
Flintshire Families First	820	5,280	6,100
Toyota – Year 3	12,871	(6,197)	6,674
TRAC – Anglesey	1,999	(1,999)	-
Coastal Education Project	10,228	-	10,228
Youth Shed	9,069	-	9,069
Community Cohesion Fund	2,980	-	2,980
Youth Endowment Fund	27,000	(27,000)	-

Legacy – Steps to Progression	-	37,617	37,617
Green Clywedog Valley Partnership for Nature	-	9,228	9,228
Early years transformation grant	-	2,245	2,245
Energy redress crises fund – round 2	-	21,383	21,383
Moondance / Parc adfer	-	10,000	10,000
Landfill Connah's Quay	-	11,421	11,421
Restricted funds	506,940	329,841	836,781
TOTAL FUNDS	764,388	472,084	1,236,472

MOVEMENT IN FUNDS – CHARITY

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	39,506	79,487	118,993
Restricted funds			
Children in Need (Main Grant)	6,338	7,244	13,582
RBS Skills & Opportunities Fund	13,175	(13,175)	-
Landfill Tax	6,932	(6,932)	-
Create your Space	35,040	8,398	43,438
Landfill Tax – Plas Power	28,574	(19,790)	8,784
5 WAYS – Outdoor Wellbeing CAMHS	1,378	-	1,378
Flintshire Families First	820	5,280	6,100
Toyota – Year 3	12,871	(6,197)	6,674
TRAC – Anglesey	1,999	(1,999)	-
Coastal Education Project	10,228	-	10,228
Youth Shed	9,069	-	9,069
Community Cohesion Fund	2,980	-	2,980
Youth Endowment Fund	27,000	(27,000)	-
Legacy – Steps to Progression	-	37,617	37,617
Green Clywedog Valley Partnership for Nature	-	9,228	9,228
Early years transformation grant	-	2,245	2,245
Energy redress crisis fund – round 2	-	21,383	21,383
Moondance / Parc adfer	-	10,000	10,000
Landfill Connah's Quay	-	11,421	11,421
Restricted funds	156,404	37,724	194,128
TOTAL FUNDS	195,910	117,209	313,120

All carried forward funds have been agreed as carryover and be spent in 2021-22

NET MOVEMENT IN FUNDS – GROUP

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,573,945	(1,431,702)	142,243
Restricted funds			
Restricted fund	1,099,178	(769,336)	329,842
TOTAL FUNDS	2,673,123	(2,201,038)	472,085

NET MOVEMENT IN FUNDS – CHARITY

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	700,749	(621,264)	79,485
Restricted funds			
Restricted fund	652,496	(614,772)	37,724
TOTAL FUNDS	1,353,245	(1,236,036)	117,209

18. CAPITAL COMMITMENTS – GROUP & CHARITY

	31.3.21 £	31.3.20 £
Contracted but not provided for in the financial statements	-	-