

WILD GROUND

England & Wales · Charity number 1080838

Details

Other names	DEESIDE URBAN WILDLIFE GROUP LIMITED, NORTH EAST WALES WILDLIFE LIMITED, NEW WILDLIFE
Status	Registered
Legal form	Charitable company
Company number	03889382
Registered	2000-05-23
Register	View on the Charity Commission register

Contact

Address	Wild Ground 3-4 Plas Power Road Tanyfron Wrexham Clwyd LL11 5SZ
Phone	01978269568
Email	info@wild-ground.org.uk
Website	www.wild-ground.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO PROMOTE AND ASSIST IN THE PRESERVATION AND CONSERVATION OF LAND MAINLY IN THE AREA OF BENEFIT (AS DEFINED BELOW) WHICH IS OF EDUCATIONAL OR 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, AND TO EDUCATE THE PUBLIC IN ALL MATTERS CONCERNING WILDLIFE AND NATURE CONSERVATION.THE AREA OF BENEFIT IS WALES AND ENGLAND

Activities: Management and conservation of habitats and wildlife, especially amphibians and reptiles. Educational, and training activities and working with volunteers in communities to promote wildlife conservation.

Classification

- **How:** Provides Human Resources, Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** WALES AND ENGLAND
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£393,641	£332,103	-	-
2024-03-31	£366,428	£314,111	-	-
2023-03-31	£239,532	£302,682	-	-
2022-03-31	£896,805	£234,627	£1,149,442	0
2021-03-31	£248,215	£215,801	-	-

Trustees

Name	Role	Appointed
Dr Stanley Victor Moore		2015-12-01
Helen Wright		2019-03-26
Nigel Frederick Reader CBE		2020-11-24
Sarah Overson		2025-12-03

WILD GROUND

England & Wales - Charity number 1080838

Accounts

REGISTERED COMPANY NUMBER: 03889382 (England and Wales)
REGISTERED CHARITY NUMBER: 1080838

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
WILD GROUND

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

WILD GROUND

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FOR THE YEAR ENDED 31ST MARCH 2025

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WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our mission is to engage, inspire and enthuse local communities, acting together to protect wildlife, and enhance habitats and eco-systems.

Our aims are:

1. To provide opportunities to all members of the community to connect with and to value their local wildlife;
2. To provide ecological training, providing learning opportunities for personal and professional skills development;
3. To create opportunities and provide support for a diverse range of volunteers;
4. To conserve habitats for the benefit of amphibian and reptile populations and other wildlife.

Each year the trustees of the charity review the objectives and activities of the charity to ensure they continue to reflect the aims of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees are mindful of the Charity Commission's requirement to report on public benefit and the following summary of achievements and performance indicates how our activities contribute towards the public benefit.

It was another busy year with full engagement with schools, local communities, and other beneficiaries as well as with our volunteers, creating opportunities for all to understand, connect with and value their local environment and wildlife. The narrative which follows provides an account of Wild Ground's principal activities, as well as examples of its achievements during the year.

Wild Ground owns fifteen nature reserve sites which are grouped into thirteen reserves for management purposes. Most of the sites were taken on as mitigation sites for great crested newts but we manage the sites in a way which benefits wider biodiversity. Funds for the long-term management of these sites are made available via a one-off payment from the developer at the point of site transfer and are based on an agreed management plan. In addition to these land management funds four sites attract payment of rent charges from house owners. As well as owned sites, Wild Ground manages two sites with an amphibian and reptile interest on behalf of the site owners. Work on these sites is funded directly by the site owners.

The work is managed and carried out by our Reserves Team, which comprises the Head of Contracts and Project Delivery, and a small team of Reserves Officers. Some of the reserves have public footpaths and permissive footpaths which enable local communities to access and enjoy their local reserves. Wild Ground runs a full and varied volunteering programme, enabling local communities to support Wild Ground's work, get to know the reserves better and engage in personal and professional development.

Wild Ground holds occasional public events at sites that do not have open public access to engage with local communities and enable them to learn more about the nature reserves.

Wild Ground has for many years managed the Rhydymwyn Valley Nature Reserve (RVNR) site on behalf of Defra under a tendered contract. Since 2019 the contract has been subject to a series of fixed-term extensions, while Defra reviewed the future ownership of the site ahead of formal contract retender. This contracted work provides a significant proportion of Wild Ground's turnover and work activity. We were very pleased to win the most recent tender with an award of contract for one year from October 2022 with annual extensions from October 2023 and from October 2024. A retendering process is expected to be launched in the Summer of 2025, for which we will be competing.

Examples of Wild Ground's achievements during 2024-25 are set out below.

Annual Survey of Great Crested Newts

The annual survey of great crested newts took place in April and May 2024 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

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

with volunteers and schools and delivering our contractual obligations at our various nature reserve sites.

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.

Connah's Quay Woodlands

Thanks to Landfill funding we were able to deliver a series of volunteer sessions targeted at woodland management, as well as events, and school visits.

Healthy River Community at King's Mill

Funded by Awards for All this project supported a weekly volunteer session at the King's Mill site. It ended in March 2025.

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 two years. Both annual extensions were secured by Wild Ground, and the current contract concludes at the end of September 2025. A retendering process is expected to be launched in the Summer, for which Wild Ground will compete.

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.

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.

Performance Measures

People	
• Number of volunteers	114
• Number of corporate volunteers	19

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Places

- People engaged in outdoor activities 992
- Area of land maintained/improved 405,250m²

Planet

- Flooding & Erosion Projects 6
- Waste removed from public spaces 2,335kg
- Environmental Quality Projects 20

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

FINANCIAL REVIEW

Financial position

The trustees have reviewed the Charity's need for reserves in line with the Charity Commission guidelines and the Group's Management Plan, Financial Forecast and Risk Assessment Policy.

Given the Charity's dependence on a mix of both contractual and discretionary grant income and to ensure that the Charity can run efficiently and to enable it to discharge its charitable duties, it is considered prudent to maintain unrestricted reserves of no less than three months of unrestricted expenditure. These are to cover costs such as salaries, repairs/replacements, and potential other employment costs. In the past this level of reserves has been shown to be sufficient to absorb unexpected setbacks and short-term fluctuations such as the mismatch between expenditure and discretionary grant income. In addition, the trustees anticipate having to absorb the shortfall between expenditure and income with regards to the managed sites and specific projects provided for in the restricted reserves: the unrestricted reserves need to be maintained to cover the anticipated shortfall. Unrestricted reserves as at 31st March 2025 amounted to £261,282.

Principal funding sources

The Charity has a variety of funding streams which vary from short term to long term. This year the primary sources included continuing payments from Defra in respect of the Rhydymwyn nature reserve.

The Charity also receives land management funds from developers to cover the long-term management costs of nature reserves. These funds are calculated based on the management plan of the site over a 15-year period and paid as a lump sum to the Charity which it retains as deferred income. This enables the Charity to draw down annual amounts for most of its nature reserves which it then uses for conservation management and community works on the sites.

Grant-funding is the principal source of funding for projects.

Other income sources include management contracts, consultancy, ground rent and property charges, and interest on bank deposits, as well as small amounts derived from donations and fundraising activities.

Total income for the year 2024-25 was £393,641. The main funding sources have been:

	£
Heritage Lottery	119,772
Charitable grants	80,462
Public sector	72,258
Private sector	121,149

These figures allow for accrued and deferred income from all funding sources.

Investment policy and objectives

The trustees invest the Charity's funds in accordance with its investment policy which complies with the regulations and guidelines laid down by the Trustee Act 2000 (or a statutory re-enactment or modification of that Act) and legally binding restrictions as set out in the transfer documents of some sites.

Following a significant injection of cash arising from the successful conclusion of the Lane End nature reserve transfer from Redrow Homes (North West) Ltd the trustees decided to invest £600k of Wild Ground's total cash balances (all restricted reserves) in a balanced and relatively low risk ethical investment portfolio comprising bonds, gilts, and shares, with the strategic objective to at least maintain purchasing power over the longer period by earning appropriate returns. Following a competitive selection process, Canaccord Genuity (CG) were appointed as our investment manager in March 2022. The three years which followed have seen turbulent times in the financial markets, because of the conflicts in the Ukraine and Middle East, high inflation, and political and economic instability. At 31st March 2025, the value of the investment portfolio stood at £566k—a reduction of £34k from the original investment sum but an increase of £3k over the equivalent 2024 valuation. Regular meetings continue to be held with CG to monitor their performance and the efficacy of the investment strategy with a view to further recovering ground and earning the targeted returns in the longer term. Following a formal strategic review in the first quarter of the financial year £150k was transferred from the discretionary portfolio to an exclusively gilts portfolio to reduce overall risk.

To earn further returns from Wild Ground's cash holdings £100k continues to be held on deposit in an interest-bearing NatWest Treasury reserve account on a rolling fixed term basis, with a further £55k in a NatWest 35-day access account which also yields interest.

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Sufficient liquidity has been retained to meet the organisation's working capital and foreseeable day-to-day needs and the balance of Wild Ground's cash at 31st March 2025 remained on instant access in a current account and a gold account with CAF Bank, with a further sum in a NatWest current account.

FUTURE DEVELOPMENTS

The Charity recognises the need to continue to work closely with partners and communities to ensure funding streams are maintained and aims and objectives are met. Whilst the Charity is continually striving to secure funding to meet its immediate needs, it also recognises the need to diversify funding streams and create innovative projects to secure income and to capture the support of the local communities it serves to ensure its continuing viability. To this end the Charity continues to consult with other third sector organisations, charities, and communities it already works with in addition to new community groups to examine how it can better serve local needs.

Mindful of the economic climate and the impact this is having on grant funding, the Charity is also pursuing closer collaboration with like-minded charities. It is hoped that developing closer working relationships with our partners, as well as developing new partnerships, will enable us to pool existing skills and knowledge as well as to work together on projects and fundraising for the benefit of partners and local communities alike.

Business plan priorities 2025-26

The trustees of Wild Ground continue to pursue the following business plan priorities as part of a strategy for ensuring the long-term sustainability of the Charity:

1. To increase and diversify funding streams,
2. To proactively seek out funded mitigation work opportunities arising from development to grow our network of nature reserves with the associated biodiversity and community benefits, and
3. To build capacity within the organisation to grow and develop our service offer and the skills of our specialist team to deliver outcomes in pursuit of Wild Ground's mission.

The GWNW Group's strategic plan for 2024-27 includes the following strategic goal for Wild Ground:

- To champion nature conservation through positive and proactive land management and help more people to connect with and value nature, biodiversity, and open spaces.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, the Memorandum and Articles of Association incorporated 6 December 1999, as amended by special resolutions dated 19 July 2005, 2 December 2014, 28 November 2016, 28 February 2019, and 6 October 2021, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance Review

A comprehensive review of the governance of Wild Ground and the other members of the GWNW Group was conducted in 2021 using the framework for governance reviews issued by Groundwork UK. While the findings were generally positive, several improvement actions were identified which were approved by the Board and were progressively implemented with completion in 2023.

Further governance improvements were carried out in 2024-25 inspired by the Pilotlight mentoring programme, including the drafting and implementation of a blueprint for board succession and development across the GWNW Group.

Recruitment and Appointment of New Trustees

Following an amendment to the Articles in February 2019, Trustees can be appointed by the member(s) at a general meeting. The members are mindful of their responsibilities towards trustee recruitment and regularly review the recruitment policy, as well as the induction and training offered to new Trustees. A further amendment was made to the Articles in October 2021 to align the appointment terms of Trustees with the three years which applies to the Trustees of Groundwork North Wales, the holding company.

Organisational Arrangements

During the period of this report, Wild Ground has been effectively managed by a Board of Trustees who are responsible for the overall governance of the Charity, its financial stability and strategic direction. For the sake of administrative efficiency and except for the AGM and when otherwise determined, the governance and business of Wild Ground is conducted under the umbrella of the GWNW Group Board which meets on a quarterly basis, and by GWNW's Finance and Human Resources Subgroup which meets in the period between Board meetings, while risk assurance is overseen by

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

the Group Board's Risk Assurance Subgroup.

Day to day responsibility for the operational running of Wild Ground is delegated to the Head of Environmental Projects and Conservation, who line manages, supervises, and monitors work programmes undertaken by a team of 5 staff. Trustees are presented with regular progress reports on services and activities as well as financial reports; they exercise scrutiny and approve budgets.

Trustees also take responsibility for the development and approval of all company policies and procedures and for the recruitment and appointment of the most senior staff. Wild Ground is a subsidiary of Groundwork North Wales and benefits from the support of the parent's back-office functions in HR, Finance, Business Development, IT and Sales & Marketing, as well as sharing accommodation and the associated costs.

Related Parties

Wild Ground collaborates with a wide range of partners at local, regional, and national level. These include public bodies and other third sector organisations. The purpose of this collaboration is to develop new projects and services, to secure additional resources and to represent the third sector. A register of interests is kept, and the declaration of any potential conflicts is invited at each trustee meeting.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The controls that are in place to reduce the likelihood of risk occurring include:

1. Having strong financial controls and procedures in place,
2. Having a reserve policy in place,
3. Taking appropriate and timely financial advice.

Statement of public benefit

The Objects of Wild Ground as stated in the Memorandum and Articles of Association are: to promote and assist in the preservation and conservation of land in the areas of benefit (as defined below) which is of educational or 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, and to educate the public in all matters concerning wildlife and nature conservation.

The areas of benefit are Wales and England.

The trustees have taken note of the Charity Commission's guidance on 'public benefit' and trust that this report reflects that guidance. Wild Ground discharges its responsibility under 'public benefit' by working primarily in North East Wales to engage, inspire and enthuse local communities acting together, to protect wildlife, and enhance habitats and eco-systems as set out in 'Objectives and Activities'.

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03889382 (England and Wales)

Registered Charity number
1080838

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

Trustees
S V Moore Retired
M Booker Retired
H E Wright Retired
N F Reader Retired

Independent Examiner
Joanne Evans
FCCA, ACA
M. D. Coxey and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

Approved by order of the board of trustees on 20th November 2025 and signed on its behalf by:



.....
N F Reader - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WILD GROUND

Independent examiner's report to the trustees of Wild Ground ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA, ACA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Joanne Evans
FCCA, ACA
M. D. Coxey and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

Date: 20th November 2025

WILD GROUND
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,568	200,234	209,802	212,646
Other Trading Activities		177,987	-	177,987	150,013
Investment Income	3	<u>5,852</u>	<u>-</u>	<u>5,852</u>	<u>3,769</u>
Total		193,407	200,234	393,641	366,428
EXPENDITURE ON					
Charitable activities	4				
Salaries and Wages		62,009	95,739	157,748	146,153
Office Expenses		97,167	80,080	177,247	177,922
(Surplus)/Loss on Investment Revaluation			(2,892)	(2,892)	(9,963)
Total		<u>159,176</u>	<u>172,927</u>	<u>332,103</u>	<u>314,112</u>
NET INCOME		34,231	27,307	61,538	52,316
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>227,050</u>	<u>911,559</u>	<u>1,138,609</u>	<u>1,086,293</u>
TOTAL FUNDS CARRIED FORWARD		<u>261,281</u>	<u>938,866</u>	<u>1,200,147</u>	<u>1,138,609</u>

The notes form part of these financial statements

WILD GROUND

BALANCE SHEET
31ST MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	20,093	-	20,093	28,780
Heritage assets	11	-	305,044	305,044	305,044
		<u>20,093</u>	<u>305,044</u>	<u>325,137</u>	<u>333,824</u>
CURRENT ASSETS					
Debtors	12	88,818	84,268	173,086	74,174
Investments	13	-	565,996	565,996	563,104
Cash at bank and in hand		247,594	(14,743)	232,851	280,893
		<u>336,412</u>	<u>635,521</u>	<u>971,933</u>	<u>918,171</u>
CREDITORS					
Amounts falling due within one year	14	(31,782)	(1,699)	(33,481)	(20,889)
		<u>304,630</u>	<u>633,822</u>	<u>938,452</u>	<u>897,282</u>
NET CURRENT ASSETS					
		<u>324,723</u>	<u>938,866</u>	<u>1,263,589</u>	<u>1,231,106</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
ACCUALS AND DEFERRED INCOME	15	(63,442)	-	(63,442)	(92,497)
		<u>261,281</u>	<u>938,866</u>	<u>1,200,147</u>	<u>1,138,609</u>
NET ASSETS					
FUNDS					
Unrestricted funds	16			261,281	227,050
Restricted funds				<u>938,866</u>	<u>911,559</u>
TOTAL FUNDS					
				<u>1,200,147</u>	<u>1,138,609</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The notes form part of these financial statements

WILD GROUND

BALANCE SHEET - continued
31ST MARCH 2025

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



.....
N F Reader - Trustee

The notes form part of these financial statements

WILD GROUND
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2025

Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities		
Cash generated from operations 1	<u>(53,893)</u>	<u>58,503</u>
Net cash provided by operating activities	<u>(53,893)</u>	<u>58,503</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(7,685)
Purchase of heritage assets	-	-
Sale of tangible fixed assets	-	-
Purchase of other investments	-	-
Interest received	<u>5,852</u>	<u>3,769</u>
Net cash (used in)/provided by investing activities	<u>5,852</u>	<u>(3,916)</u>
Change in cash and cash equivalents in the reporting period	(48,040)	54,587
Cash and cash equivalents at the beginning of the reporting period	<u>280,893</u>	<u>226,306</u>
Cash and cash equivalents at the end of the reporting period	<u><u>232,852</u></u>	<u><u>280,893</u></u>

The notes form part of these financial statements

WILD GROUND

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	61,538	52,316
Adjustments for:		
Depreciation charges	8,687	9,074
Interest received	(5,852)	(3,769)
Increase/(Decrease) in group creditor	(2,892)	(1,617)
Decrease/(increase) in Investments		(9,963)
Decrease in stocks		-
Decrease/(increase) in debtors	(98,911)	5,428
(Decrease)/increase in creditors	<u>(16,463)</u>	<u>7,034</u>
Net cash provided by operations	<u>(53,893)</u>	<u>58,503</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	<u>280,893</u>	<u>(48,041)</u>	<u>232,852</u>
	<u>280,893</u>	<u>(48,041)</u>	<u>232,852</u>
Liquid resources			
Deposits included in cash			
Current asset investments	<u>563,104</u>	<u>2,892</u>	<u>565,996</u>
	<u>563,104</u>	<u>2,892</u>	<u>565,996</u>
Total	<u>843,997</u>	<u>(45,148)</u>	<u>798,849</u>

The notes form part of these financial statements

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company's presentational currency is pound sterling.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 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

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Investments

Interest-bearing bank deposits are held at cash value. Longer term investments are stated at the relevant market valuation.

Taxation

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

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.

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.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	5,079	24
Grants	200,234	208,471
Rent charge	<u>4,488</u>	<u>4,050</u>
	<u>209,802</u>	<u>212,545</u>

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

	31.3.25	31.3.24
	£	£
WCVA	-	48,125
Heritage Lottery	119,772	129,789
Groundwork UK	1,000	2,998
Co-op Charitable Trust	500	2,576
Postcode Community Trust		24,983
Big Lottery	19,917	-
D Oylly Carte	4,000	-
Scottish Power Foundation	<u>55,045</u>	<u>-</u>
	<u>200,234</u>	<u>208,471</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>5,852</u>	<u>3,769</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5)	Totals £
Salaries and Wages	157,748	-	157,748
Office Expenses	174,319	2,928	177,247
(Surplus)/Loss on investment revaluation	<u>(2,892)</u>	<u>-</u>	<u>(2,892)</u>
	<u>329,175</u>	<u>2,928</u>	<u>332,103</u>

5. SUPPORT COSTS

	Governance Costs £
Office Expenses	<u>2,928</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>8,687</u>	<u>9,074</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

8. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	143,477	133,326
Social security costs	9,340	8,234
Other pension costs	<u>4,931</u>	<u>4,592</u>
	<u>157,748</u>	<u>146,153</u>

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

	31.3.25	31.3.24
Office, management & operational	<u>5</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	154,187	208,472	362,659
Other trading activities			
Investment income	<u>3,769</u>	<u>-</u>	<u>3,769</u>
Total	157,956	208,472	366,428
EXPENDITURE ON			
Charitable activities			
Salaries and Wages	57,129	89,024	146,153
Office Expenses	88,883	89,038	177,921
Loss on Investment Revaluation	-	(9,963)	(9,963)
Total	<u>146,012</u>	<u>168,099</u>	<u>314,111</u>
NET INCOME	11,944	40,373	52,317
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>215,106</u>	<u>871,186</u>	<u>1,086,292</u>
TOTAL FUNDS CARRIED FORWARD	<u>227,050</u>	<u>911,559</u>	<u>1,138,609</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

10. TANGIBLE FIXED ASSETS

	Improvements to Property £	Plant and Machinery £	Fixtures & office equipment £	Motor vehicles £	Computer Equipment £	Totals £
COST OR VALUATION						
At 1st April 2024	10,459	63,203	11,232	39,307	17,062	141,263
Additions	-	-	-	-	-	-
Disposal	-	-	-	-	-	-
Revaluations						
At 31st March 2025	<u>10,459</u>	<u>63,203</u>	<u>11,232</u>	<u>39,307</u>	<u>17,062</u>	<u>141,263</u>
DEPRECIATION						
At 1st April 2024	5,936	59,707	11,232	18,908	16,700	112,483
Charge for year	<u>1,046</u>	<u>874</u>	<u>-</u>	<u>6,606</u>	<u>161</u>	<u>8,687</u>
At 31st March 2025	<u>6,982</u>	<u>60,581</u>	<u>11,232</u>	<u>25,514</u>	<u>16,861</u>	<u>121,170</u>
NET BOOK VALUE						
At 31st March 2025	<u>3,477</u>	<u>2,622</u>	<u>-</u>	<u>13,793</u>	<u>201</u>	<u>20,093</u>
At 31st March 2024	<u>4,523</u>	<u>3,496</u>	<u>-</u>	<u>20,399</u>	<u>362</u>	<u>28,780</u>

11. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1st April 2023 and 31st March 2025	<u>305,044</u>
NET BOOK VALUE	
At 31st March 2025	<u>305,044</u>
At 31st March 2024	<u>305,044</u>

The directors have valued the Heritage Assets having sought advice.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.25	31.3.24
		£	£
Trade debtors		100,330	13,843
Amounts owed by group undertakings		43,320	43,320
Accrual income		29,223	16,780
Prepayments		<u>213</u>	<u>231</u>
		<u>173,086</u>	<u>74,174</u>
13. CURRENT ASSET INVESTMENTS			
		31.3.24	31.3.25
		£	£
Other		<u>565,996</u>	<u>563,104</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.25	31.3.24
		£	£
Trade creditors		6,278	334
Amounts owed to group undertakings		24,050	12,687
VAT		3,153	4,830
Accrued expenses		<u>-</u>	<u>3,038</u>
		<u>33,481</u>	<u>20,889</u>
15. ACCRUALS AND DEFERRED INCOME			
		31.3.25	31.3.24
		£	£
Accruals and deferred income		<u>63,442</u>	<u>92,497</u>
16. MOVEMENT IN FUNDS			
		Net movement	
	At 1.4.24	in funds	At
	£	£	£
Unrestricted funds			
Group Fund	227,050	34,232	261,282
Restricted funds			
Restricted Fund	911,559	27,307	938,866
	<u>1,138,609</u>	<u>61,539</u>	<u>1,200,148</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Group Fund	193,407	159,175	34,232
Restricted funds			
Restricted Fund	200,234	172,927	27,307
	<u>393,640</u>	<u>332,102</u>	<u>61,539</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

16. MOVEMENT IN FUNDS - continued
Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Group Fund	215,107	11,943	227,050
Restricted funds			
Restricted Fund	<u>871,186</u>	<u>40,373</u>	<u>911,559</u>
TOTAL FUNDS	<u>1,086,293</u>	<u>52,316</u>	<u>1,138,609</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	157,956	146,013	11,943
Restricted funds			
Restricted Fund	<u>208,472</u>	<u>168,099</u>	<u>40,373</u>
TOTAL FUNDS	<u>366,428</u>	<u>314,112</u>	<u>52,316</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
Group Fund	215,107	46,173	261,280
Restricted funds			
Restricted Fund	<u>871,186</u>	<u>67,920</u>	<u>939,106</u>
TOTAL FUNDS	<u>1,086,293</u>	<u>114,093</u>	<u>1,200,386</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	351,362	305,189	46,173
Restricted funds			
Restricted Fund	<u>408,706</u>	<u>340,786</u>	<u>67,920</u>
TOTAL FUNDS	<u>760,068</u>	<u>645,975</u>	<u>114,093</u>

Unrestricted Reserves

Group fund is an unrestricted reserve which represents the surplus amounts carried forward to future periods for general spending on site maintenance and other costs determined by the Board of Trustees. The receipt of funding has not been contingent on the resources being expended for any purpose other than that determined by the Board of Trustees.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

17. ULTIMATE PARENT COMPANY

The company is under the control of Groundwork North Wales, the parent charity.

Groundwork North Wales is a registered charity, number 1004132. Its Company Registration Number is 02614714. The charity has the following aims and objectives:

- 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.

Groundwork North Wales has the same registered office as Wild Ground.

18. CAPITAL COMMITMENTS

	31.3.25	31.3.24
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

19. RELATED PARTY DISCLOSURES

During the year, the charity purchased services and delivery and overhead recharges from the parent charity amounting to £258,378 (2024: £239,814) and sold services and overhead recharges to the parent charity amounting to £150 (2024: £11,724).

During the year, the charity purchased services and delivery and overhead recharges from the Refurbs Flintshire charity amounting to £nil (2024: £18.98) and sold services and overhead recharges to the Refurbs Flintshire charity amounting to £2,700 (2024: £7,969).

20. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as a member, to pay up to £1 towards the cost of dissolution and the liabilities incurred by the charity.

WILD GROUND

England & Wales - Charity number 1080838

Accounts

REGISTERED COMPANY NUMBER: 03889382 (England and Wales)
REGISTERED CHARITY NUMBER: 1080838

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
WILD GROUND

M. D. Coxe and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

WILD GROUND

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FOR THE YEAR ENDED 31ST MARCH 2024

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WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our mission is to engage, inspire and enthuse local communities, acting together to protect wildlife, and enhance habitats and eco-systems.

Our aims are:

1. To provide opportunities to all members of the community to connect with and to value their local wildlife;
2. To provide ecological training, providing learning opportunities for personal and professional skills development;
3. To create opportunities and provide support for a diverse range of volunteers;
4. To conserve habitats for the benefit of amphibian and reptile populations and other endangered wildlife.

Each year the trustees of the charity review the objectives and activities of the charity to ensure they continue to reflect the aims of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees are mindful of the Charity Commission's requirement to report on public benefit and the following summary of achievements and performance indicates how our activities contribute towards the public benefit.

It was another busy year with full engagement with schools, local communities, and other beneficiaries as well as with our volunteers, creating opportunities for all to understand, connect with and value their local environment and wildlife. The narrative which follows provides an account of Wild Ground's principal activities, as well as examples of its achievements during the year.

Wild Ground owns fifteen nature reserve sites which are grouped into thirteen reserves for management purposes. Most of the sites were taken on as mitigation sites for great crested newts. We manage the sites in a way which benefits wider biodiversity. Funds for the long-term management of these sites are made available via a one-off payment from the developer at the point of site transfer and are based on an agreed management plan. In addition to these land management funds four sites attract payment of rent charges from house owners. As well as owned sites, Wild Ground manages two sites with an amphibian and reptile interest on behalf of the site owners. Work on these sites is funded directly by the site owners.

The work is managed and carried out by our Reserves Team, which comprises the Head of Contracts and Project Delivery, and a small team of Reserves Officers. Some of the reserves have public footpaths and permissive footpaths which enable local communities to access and enjoy their local reserves. Wild Ground runs a full and varied volunteering programme, enabling local communities to support Wild Ground's work, get to know the reserves better and engage in personal and professional development.

Wild Ground holds occasional public events at sites that do not have open public access to engage with local communities and enable them to learn more about the nature reserves.

Wild Ground has for many years managed the Rhydymwyn Valley Nature Reserve (RVNR) site on behalf of Defra under a tendered contract. Since 2019 the contract had been subject to a series of fixed-term extensions, while Defra reviewed the future ownership of the site ahead of formal contract tender. The restrictions and complications arising from the pandemic added to the delay. This contracted work provides a significant proportion of Wild Ground's turnover and work activity. We were very pleased to win the most recent tender with an award of contract for one year from October 2022 and to be extended for a further year from October 2023, with the potential for extension for a further year after that.

Examples of Wild Ground's achievements during 2023-24 are set out below.

Annual Survey of Great Crested Newts

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

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

with volunteers and schools and delivering our contractual obligations at our various nature reserve sites.

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.

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.

Performance Measures	Actual
Trees Planted	15
Square metres of land Improved / maintained	277,000/542,000
Volunteers	325
Waste Removed from Public Spaces (kg)	870

FINANCIAL REVIEW

Financial position

The trustees have reviewed the Charity's need for reserves in line with the Charity Commission guidelines and the Group's Management Plan, Financial Forecast and Risk Assessment Policy.

Given the Charity's dependence on a mix of both contractual and discretionary grant income and to ensure that the Charity can run efficiently and to enable it to discharge its charitable duties, it is considered prudent to maintain unrestricted reserves of no less than three months of unrestricted expenditure. These are to cover costs such as salaries, repairs/replacements, and potential other employment costs. In the past this level of reserves has been shown to be sufficient to absorb unexpected setbacks and short-term fluctuations such as the mismatch between expenditure and discretionary grant income. In addition, the trustees anticipate having to absorb the shortfall between expenditure and income with regards to the managed sites and specific projects provided for in the restricted reserves: the unrestricted reserves need to be maintained to cover the anticipated shortfall. Unrestricted reserves as at 31st March 2024 amounted to £227,049

Principal funding sources

The Charity has a variety of funding streams which vary from short term to long term. This year the primary sources included continuing payments from Defra in respect of the Rhydymwyn nature reserve.

The Charity also receives land management funds from developers to cover the long-term management costs of nature reserves. These funds are calculated based on the management plan of the site over a 15-year period and paid as a lump sum to the Charity which it retains as deferred income. This enables the Charity to draw down annual amounts for most of its nature reserves which it then uses for conservation management and community works on the sites.

Other income sources include management contracts, consultancy, ground rent and property charges, and interest on bank deposits, as well as small amounts derived from donations and fundraising activities.

Total income for the year 2023-24 was £366,428. The main funding sources have been:

	£
National Lottery	129,789
Charitable grants	78,683
Public sector	69,884
Private sector	88,072

These figures allow for accrued and deferred income from all funding sources.

FINANCIAL REVIEW

Investment policy and objectives

The trustees invest the Charity's funds in accordance with its investment policy which complies with the regulations and guidelines laid down by the Trustee Act 2000 (or a statutory re-enactment or modification of that Act) and legally binding restrictions as set out in the transfer documents of some sites.

As previously advised, following a significant injection of cash arising from the successful conclusion of the Lane End nature reserve transfer deal with Redrow Homes (North West) Ltd the trustees decided to invest £600k of Wild Ground's total cash balances (all restricted reserves) in a balanced and relatively low risk ethical investment portfolio comprising bonds, gilts, and shares, with the strategic objective to at least maintain purchasing power over the longer period by earning appropriate returns. Following a competitive selection process, Canaccord Genuity (CG) were appointed as our investment manager in March 2022. The two years which followed have seen turbulent times in the financial markets, because of the conflicts in the Ukraine and Middle East, high inflation, and political and economic instability. At 31st March 2024, the value of the investment portfolio stood at £563k—a reduction of £37k from the original investment sum but an increase of £10k over the equivalent 2023 valuation. Regular meetings continue to be held with CG to monitor their performance and the efficacy of the investment strategy with a view to further recovering ground and earning the targeted returns in the longer term. A formal review of arrangements is planned for the first quarter of 2024-25

To earn further returns from Wild Ground's cash holdings £100k continues to be held on deposit in an interest-bearing NatWest Treasury reserve account on a rolling fixed term basis, and a further £55k in a NatWest 35-day access account which also yields interest.

Sufficient liquidity has been retained to meet the organisation's working capital and foreseeable day-to-day needs and the balance of Wild Ground's cash at 31st March 2024 remained on instant access in a current account and a gold account

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

with CAF Bank, with a further sum in a NatWest current account.

FUTURE DEVELOPMENTS

The Charity recognises the need to continue to work closely with partners and communities to ensure funding streams are maintained and aims and objectives are met. Whilst the Charity is continually striving to secure funding to meet its immediate needs, it also recognises the need to diversify funding streams and create innovative projects to secure income and to capture the support of the local communities it serves to ensure its continuing viability. To this end the Charity continues to consult with other third sector organisations, charities, and communities it already works with in addition to new community groups to examine how it can better serve local needs.

Mindful of the economic climate and the impact this is having on grant funding, the Charity is also pursuing closer collaboration with like-minded charities. It is hoped that developing closer working relationships with our partners, as well as developing new partnerships, will enable us to pool existing skills and knowledge as well as to work together on projects and fundraising for the benefit of partners and local communities alike.

Business plan priorities 2024-25

The trustees of Wild Ground continue to pursue the following business plan priorities as part of a strategy for ensuring the long-term sustainability of the Charity:

1. To increase and diversify funding streams,
2. To develop internal and external relationships via a fit for purpose governing document and a review of our membership offer, and
3. To build capacity within the organisation to grow and develop our service offer and the skills of our specialist team to deliver outcomes in pursuit of Wild Ground's mission.

The investment arrangements for Wild Ground's portfolio of investments will be reviewed in the first quarter of the year.

The GWNW Group's strategic plan for 2024-27 includes the following strategic goal for Wild Ground:

- To champion nature conservation through positive and proactive land management and help more people to experience and value open spaces

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, the Memorandum and Articles of Association incorporated 6 December 1999, as amended by special resolutions dated 19 July 2005, 2 December 2014, 28 November 2016, 28 February 2019, and 6 October 2021, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance Review

A comprehensive review of the governance of Wild Ground and the other members of the GWNW Group was conducted in 2020-21 using the framework for governance reviews issued by the parent company. While the findings were generally positive, several improvement actions were identified which were approved by the Board and were progressively implemented with completion in 2023.

Recruitment and Appointment of New Trustees

Following an amendment to the Articles in February 2019, Trustees can be appointed by the member(s) at a general meeting. The members are mindful of their responsibilities towards trustee recruitment and regularly review the recruitment policy, as well as the induction and training offered to new Trustees. A further amendment was made to the Articles in October 2021 to align the appointment terms of Trustees with the three years which applies to the Trustees of Groundwork North Wales, the holding company.

Organisational Review

During the period of this report, Wild Ground has been effectively managed by a Board of Trustees who are responsible for the overall governance of the Charity, its financial stability and strategic direction. For the sake of administrative efficiency and except for the AGM and when otherwise determined, the governance and business of Wild Ground is conducted under the umbrella of the GWNW Group Board which meets on a quarterly basis, by GWNW's Finance and Human Resources Sub-Group which meets in the period between Board meetings, while risk assurance is overseen by the Group Board's Risk Assurance Sub-Group.

Day to day responsibility for the operational running of Wild Ground is delegated to the Head of Contracts and Project

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

Delivery, who line manages, supervises, and monitors work programmes undertaken by a team of 6 staff. Trustees are presented with regular progress reports on services and activities as well as financial reports; they exercise scrutiny and approve budgets.

Trustees also take responsibility for the development and approval of all company policies and procedures and for the recruitment and appointment of the most senior staff. Wild Ground is a subsidiary of Groundwork North Wales and benefits from the support of the parent's back-office functions in HR, Finance, Business Development, IT and Sales & Marketing, as well as sharing accommodation and the associated costs.

Related Parties

Wild Ground collaborates with a wide range of partners at local, regional, and national level. These include public bodies and other third sector organisations. The purpose of this collaboration is to develop new projects and services, to secure additional resources and to represent the third sector. A register of interests is kept, and the declaration of any potential conflicts is invited at each trustee meeting.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The controls that are in place to reduce the likelihood of risk occurring include:

1. Having strong financial controls and procedures in place,
2. Having a reserve policy in place,
3. Taking appropriate and timely financial advice.

Statement of public benefit

The Objects of Wild Ground as stated in the Memorandum and Articles of Association are: to promote and assist in the preservation and conservation of land in the areas of benefit (as defined below) which is of educational or 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, and to educate the public in all matters concerning wildlife and nature conservation.

The areas of benefit are Wales and England.

The trustees have taken note of the Charity Commission's guidance on 'public benefit' and trust that this report reflects that guidance. Wild Ground discharges its responsibility under 'public benefit' by working primarily in North East Wales to engage, inspire and enthuse local communities acting together, to protect wildlife, and enhance habitats and eco-systems as set out in 'Objectives and Activities'.

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03889382 (England and Wales)

Registered Charity number

1080838

Registered office

3-4 Plas Power Road

Tanyfron

Wrexham

LL11 5SZ

Trustees

S V Moore Retired

M Booker Retired

H E Wright Retired

N F Reader Retired

Independent Examiner

Joanne Evans

FCCA, ACA

M. D. Coxey and Co. Limited

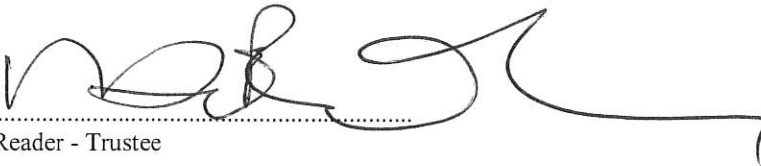
Chartered Accountants

25 Grosvenor Road

Wrexham

LL11 1BT

Approved by order of the board of trustees on 28th November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N F Reader', written over a dotted horizontal line.

N F Reader - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WILD GROUND

Independent examiner's report to the trustees of Wild Ground ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA, ACA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Joanne Evans
FCCA, ACA
M. D. Coxey and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

Date: 28th November 2024

WILD GROUND

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	154,187	208,472	362,659	238,993
Investment income	3	<u>3,769</u>	<u>—</u>	<u>3,769</u>	<u>539</u>
Total		157,956	208,472	366,428	239,532
EXPENDITURE ON					
Charitable activities					
Salaries and Wages	4	57,129	89,024	146,153	103,096
Office Expenses		88,883	89,038	177,922	152,727
(Surplus)/Loss on investment revaluation			(9,963)	(9,963)	46,859
Total		<u>146,013</u>	<u>168,099</u>	<u>314,111</u>	<u>302,682</u>
NET INCOME		11,943	40,373	52,316	(63,150)
RECONCILIATION OF FUNDS					
Total funds brought forward		215,106	871,186	1,086,292	1,149,442
TOTAL FUNDS CARRIED FORWARD		<u>227,049</u>	<u>911,559</u>	<u>1,138,608</u>	<u>1,086,292</u>

WILD GROUND

BALANCE SHEET
31ST MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	10	28,780		28,780	30,169
Heritage assets	11	<u> </u>	<u>305,044</u>	<u>305,044</u>	<u>305,044</u>
		28,780	305,044	333,824	335,213
 CURRENT ASSETS					
Debtors	12	74,174		74,174	79,602
Investments	13		563,104	563,104	553,141
Cash at bank and in hand		216,564	64,328	280,893	226,306
		<u>290,738</u>	<u>627,432</u>	<u>918,170</u>	<u>859,049</u>
 CREDITORS					
Amounts falling due within one year	14	(20,889)		(20,889)	(22,128)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>269,849</u>	<u>627,432</u>	<u>897,281</u>	<u>836,921</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		298,629	932,476	1,231,105	1,172,134
 ACCRUALS AND DEFERRED INCOME	15	(71,580)	(20,917)	(92,497)	(85,842)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>227,049</u>	<u>911,559</u>	<u>1,138,610</u>	<u>1,086,292</u>
 FUNDS					
Unrestricted funds	16			227,049	215,106
Restricted funds				<u>911,559</u>	<u>871,186</u>
TOTAL FUNDS				<u>1,138,608</u>	<u>1,086,292</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

A handwritten signature in black ink, appearing to be 'N F Reader', written over a dotted line. The signature is fluid and cursive, extending to the right of the dotted line.

N F Reader - Trustee

WILD GROUND

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	<u>58,503</u>	<u>(36,548)</u>
Net cash provided by operating activities	<u>58,503</u>	<u>(36,548)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(7,685)	(14,163)
Purchase of heritage assets	-	-
Sale of tangible fixed assets	-	275
Purchase of other investments	-	-
Interest received	<u>3,769</u>	<u>539</u>
Net cash (used in)/provided by investing activities	<u>(3,916)</u>	<u>(13,349)</u>
Change in cash and cash equivalents in the reporting period	<u>54,587</u>	<u>(49,897)</u>
Cash and cash equivalents at the beginning of the reporting period	<u>226,306</u>	<u>276,203</u>
Cash and cash equivalents at the end of the reporting period	<u>280,893</u>	<u>226,306</u>

The notes form part of these financial statements

WILD GROUND

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	52,316	(63,150)
Adjustments for:		
Depreciation charges	9,074	5,708
Interest received	(3,769)	(539)
Increase/(Decrease) in group creditor	(1,617)	(59,253)
Decrease/(increase) in Investments	(9,963)	46,859
Decrease in stocks	-	-
Decrease/(increase) in debtors	5,428	54,311
(Decrease)/increase in creditors	<u>7,034</u>	<u>(20,486)</u>
Net cash provided by operations	<u>58,503</u>	<u>(36,548)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>226,306</u>	<u>54,587</u>	<u>280,893</u>
	<u>226,306</u>	<u>54,587</u>	<u>280,893</u>
Liquid resources			
Deposits included in cash	-		
Current asset investments	<u>553,141</u>	<u>9,963</u>	<u>563,104</u>
	<u>553,141</u>	<u>9,963</u>	<u>563,104</u>
Total	<u>779,447</u>	<u>64,550</u>	<u>843,997</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company's presentational currency is pound sterling.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 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

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Investments

Interest-bearing bank deposits are held at cash value. Longer term investments are stated at the relevant market valuation.

Taxation

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

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.

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.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	24	507
Grants	208,472	68,444
Rent charge	4,050	4,731
Land management	<u>150,113</u>	<u>165,311</u>
	<u>362,659</u>	<u>238,993</u>

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

	31.3.24	31.3.23
	£	£
WCVA	48,125	32,721
Heritage Lottery	129,789	35,723
Groundwork UK	2,998	-
Swire Charitable Trust	2,576	-
Postcode Community Trust	<u>24,983</u>	<u>-</u>
	<u>208,471</u>	<u>68,444</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>3,769</u>	<u>539</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5)	Totals £
Salaries and Wages	146,153		146,153
Office Expenses	173,162	4,759	177,922
(Surplus)/Loss on investment revaluation	<u>(9,963)</u>	<u>-</u>	<u>(9,963)</u>
	<u>309,352</u>	<u>4,759</u>	<u>314,111</u>

5. SUPPORT COSTS

	Governance Costs £
Office Expenses	<u>4,759</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>9,074</u>	<u>5,709</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	133,326	93,736
Social security costs	8,234	6,124
Other pension costs	<u>4,592</u>	<u>3,236</u>
	<u>146,153</u>	<u>103,096</u>

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

	31.3.24	31.3.23
Office, management & operational	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	170,549	68,444	238,993
Other trading activities	-	-	-
Investment income	<u>539</u>	<u>-</u>	<u>539</u>
Total	171,088	68,444	239,532
EXPENDITURE ON			
Charitable activities			
Salaries and Wages	62,811	40,285	103,096
Office Expenses	109,845	42,882	152,727
Loss on Investment Revaluation	-	46,859	46,859
	<u>172,656</u>	<u>130,026</u>	<u>302,682</u>
Total			
NET INCOME	(1,568)	(61,582)	(63,150)
RECONCILIATION OF FUNDS			
Total funds brought forward	216,674	932,768	1,149,442
	<u>215,106</u>	<u>871,186</u>	<u>1,086,292</u>
TOTAL FUNDS CARRIED FORWARD			

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st April 2023	10,459	58,833	11,232
Additions	-	4,369	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2024	<u>10,459</u>	<u>63,202</u>	<u>11,232</u>
DEPRECIATION			
At 1st April 2023	4,890	58,833	11,232
Charge for year	<u>1,046</u>	<u>874</u>	<u>-</u>
At 31st March 2024	<u>5,936</u>	<u>59,707</u>	<u>11,232</u>
NET BOOK VALUE			
At 31st March 2024	<u>4,523</u>	<u>3,496</u>	<u>-</u>
At 31st March 2023	<u>5,569</u>	<u>-</u>	<u>-</u>

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2023	36,475	16,579	133,578
Additions	2,832	483	7,685
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2024	<u>39,307</u>	<u>17,062</u>	<u>141,263</u>
DEPRECIATION			
At 1st April 2023	11,875	16,579	103,409
Charge for year	<u>7,033</u>	<u>121</u>	<u>9,074</u>
At 31st March 2024	<u>18,908</u>	<u>16,700</u>	<u>112,483</u>
NET BOOK VALUE			
At 31st March 2024	<u>20,399</u>	<u>362</u>	<u>28,780</u>
At 31st March 2023	<u>24,600</u>	<u>-</u>	<u>30,169</u>

11. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1st April 2023 and 31 st March 2024	<u>305,044</u>
NET BOOK VALUE	
At 31st March 2024	<u>305,044</u>
At 31st March 2023	<u>305,044</u>

The directors have valued the Heritage Assets having sought advice.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.24	31.3.23
		£	£
Trade debtors		13,843	15,452
Amounts owed by group undertakings		43,320	43,320
Accrual income		16,780	19,638
Prepayments		<u>231</u>	<u>1,192</u>
		<u>74,174</u>	<u>79,602</u>
13. CURRENT ASSET INVESTMENTS			
		31.3.23	31.3.24
		£	£
Other		<u>563,104</u>	<u>553,141</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.24	31.3.23
		£	£
Trade creditors		334	4,134
Amounts owed to group undertakings		12,687	14,304
VAT		4,830	728
Accrued expenses		<u>3,038</u>	<u>2,962</u>
		<u>20,889</u>	<u>22,128</u>
15. ACCRUALS AND DEFERRED INCOME			
		31.3.24	31.3.23
		£	£
Accruals and deferred income		<u>92,497</u>	<u>85,842</u>
16. MOVEMENT IN FUNDS			
		Net	
	At 1.4.23	movement	At
	£	in funds	31.3.24
		£	£
Unrestricted funds			
Group Fund	215,106	11,943	227,049
Restricted funds			
Restricted Fund	871,186	40,373	911,559
	<u>1,086,292</u>	<u>52,316</u>	<u>1,138,608</u>
TOTAL FUNDS			
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
Group Fund	157,956	146,013	11,943
Restricted funds			
Restricted Fund	208,472	168,099	40,373
	<u>366,428</u>	<u>314,111</u>	<u>52,316</u>
TOTAL FUNDS			

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

16. MOVEMENT IN FUNDS - continued
Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
Group Fund	216,674	(1,568)	215,106
Restricted funds			
Restricted Fund	<u>932,768</u>	<u>(61,582)</u>	871,186
TOTAL FUNDS	<u>1,149,442</u>	<u>(63,150)</u>	<u>1,086,292</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	171,088	(172,656)	(1,568)
Restricted funds			
Restricted Fund	68,444	(130,026)	(61,582)
TOTAL FUNDS	<u>239,532</u>	<u>(302,682)</u>	<u>(63,150)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Group Fund	216,674	10,375	227,049
Restricted funds			
Restricted Fund	<u>932,768</u>	<u>(21,209)</u>	911,559
TOTAL FUNDS	<u>1,149,442</u>	<u>(10,834)</u>	<u>1,138,608</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	329,044	318,669	10,375
Restricted funds			
Restricted Fund	<u>276,916</u>	<u>298,125</u>	<u>(21,209)</u>
TOTAL FUNDS	<u>605,960</u>	<u>616,793</u>	<u>(10,834)</u>

Unrestricted Reserves

Group fund is an unrestricted reserve which represents the surplus amounts carried forward to future periods for general spending on site maintenance and other costs determined by the Board of Trustees. The receipt of funding has not been contingent on the resources being expended for any purpose other than that determined by the Board of Trustees.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

17. ULTIMATE PARENT COMPANY

The company is under the control of Groundwork North Wales, the parent charity.

Groundwork North Wales is a registered charity, number 1004132. Its Company Registration Number is 02614714. The charity has the following aims and objectives:

- 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.

Groundwork North Wales has the same registered office as Wild Ground.

18. CAPITAL COMMITMENTS

	31.3.24	31.3.23
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

19. RELATED PARTY DISCLOSURES

During the year, the charity purchased services and delivery and overhead recharges from the parent charity amounting to £239,814 (2023: £192,586) and sold services and overhead recharges to the parent charity amounting to £11,724 (2023: £11,669).

During the year, the charity purchased services and delivery and overhead recharges from the Refurbs Flintshire charity amounting to £18.98 (2023: nil) and sold services and overhead recharges to the Refurbs Flintshire charity amounting to £7,969 (2023: £7,969).

20. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as a member, to pay up to £1 towards the cost of dissolution and the liabilities incurred by the charity.

WILD GROUND

England & Wales - Charity number 1080838

Accounts

REGISTERED COMPANY NUMBER: 03889382 (England and Wales)
REGISTERED CHARITY NUMBER: 1080838

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

FOR

WILD GROUND

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

WILD GROUND

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FOR THE YEAR ENDED 31ST MARCH 2023

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WILD GROUND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our mission is to engage, inspire and enthuse local communities, acting together to protect wildlife, and enhance habitats and eco-systems.

Our aims are:

1. To provide opportunities to all members of the community to connect with and to value their local wildlife;
2. To provide ecological training, providing learning opportunities for personal and professional skills development;
3. To create opportunities and provide support for a diverse range of volunteers;
4. To aim to conserve habitats for the benefit of amphibian and reptile populations and other endangered wildlife.

Each year the trustees of the charity review the objectives and activities of the charity to ensure they continue to reflect the aims of the charity.

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees are mindful of the Charity Commission's requirement to report on public benefit and the following summary of achievements and performance indicates how our activities contribute towards the public benefit.

Following two successive years which were significantly impacted by the Covid-19 pandemic and associated restrictions our operations could normalise and we were able to re-engage fully with schools, local communities and other beneficiaries as well as with our volunteers, re-establishing opportunities for all to understand, connect with and value their local environment and wildlife. The narrative which follows provides an account of Wild Ground's principal activities, as well as examples of its achievements during the year.

Wild Ground now owns seventeen nature reserve sites which are grouped into thirteen reserves for management purposes. The majority of the sites were taken on as mitigation sites for great crested newts. We manage the sites in a way which benefits wider biodiversity. Funds for the long-term management of these sites are made available either via a one-off payment from the developer at the point of site transfer and are based on an agreed management plan. In addition to these land management funds four sites attract payment of rent charges from house owners. As well as owned sites, Wild Ground manages two sites with an amphibian and reptile interest on behalf of the site owners. Work on these sites is funded directly from the site owners.

This area of work is managed and carried out by our Reserves Team, which comprises the Head of Reserves Management, and a number of Reserves Officers. Some of the reserves have public footpaths and permissive footpaths which enable local communities to access and enjoy their local reserves. Wild Ground runs a full and varied volunteering programme, enabling local communities to support Wild Ground's work, get to know the reserves better and engage in personal and professional development.

Wild Ground holds occasional public events at sites that do not have open public access to engage with local communities and enable them to learn more about the nature reserves.

During the year we secured ownership of a site comprising two parcels of land for mitigation at Bryn y Groes, off Pikey Lane, Gresford, with the transfer deal including an annual income from charges on resident house owners of £10.5k index-linked to cover ongoing maintenance and supervision, together with a lump sum from the developer to pay for our legal costs and the cost of bringing the site up to standard, including fencing, waste removal, meadow management and pond works. To protect the wildlife and habitat there will be no public access but there will be information boards to support local residents' and the wider community's understanding of the site and its wildlife.

Wild Ground has for many years managed the Rhydymwyn Valley Nature Reserve (RVNR) site on behalf of Defra under a tendered contract. Since 2019 the contract had been subject to a series of fixed-term extensions, while Defra reviewed the future ownership of the site ahead of formal contract retender. The restrictions and complications arising from the pandemic added to the delay. As we reported last year because this contracted work provides a significant proportion of Wild Ground's turnover and work activity, we were keen to ensure a successful tendering process. We were very pleased to win the tender therefore with an award of contract for one year from October 2022 and the potential for two further extensions each of one year.

Examples of Wild Ground's achievements during 2022-23 are set out below.

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.

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

The Swire Trust Project provided Reserve Officer support for the Connah's Quay and Johnstown sites for 12 months from October 2021. The project supported ongoing management of the sites and allowed for school and community engagement with an emphasis on sustainable living, with volunteering opportunities and provision for engagement events. The project concluded in the Autumn of 2022 but it is hoped that the volunteering opportunities created during the project will be sustained.

We were also successful in securing Landfill Tax funding for our Woodland Wellness project for 12 months. The project will focus on woodland improvements at our Broughton, Knowle Hill and Maes y Grug sites. The funding will also support wellbeing events and sessions at the site for the local community. The project will continue into 2023-24.

Funding was also secured via NRW's section 16 agreements for work on our SSSI sites at Aberderfyn, Stryt Las and Maes y Grug. The funding has supported pond restoration to improve habitat for a range of species.

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.

After two successive years of disruption a full programme of engagement events filled the calendar during the Easter holidays, as well as over the summer months and the Autumn half-term into the Winter months too. The aim of the events-as well as to ensure participants have fun---was to build knowledge, appreciation and understanding of the important habitats and species we manage.

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. There has been a key focus on the management of our tree stock which has been further impacted by ash die-back. We continue to monitor the trees and to plan work accordingly.

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. Following two years which were impacted by the pandemic and associated restrictions volunteering returned to a much healthier level.

Performance Measure	Actual
Trees Planted	140
Biodiversity Projects	26
Sq Metres of land Improved / maintained	51,145/159,000
Volunteers	202
Waste Removed from Public Spaces (kg)	265
Community Clean Ups	35

WILD GROUND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Financial position

The trustees have reviewed the Charity's need for reserves in line with the Charity Commission guidelines and the Group's Management Plan, Financial Forecast and Risk Assessment Policy.

Given the Charity's dependence on a mix of both contractual and discretionary grant income and to ensure that the Charity can run efficiently and to enable it to discharge its charitable duties, it is considered prudent to maintain unrestricted reserves of no less than three months of unrestricted expenditure. These are to cover costs such as salaries, repairs/replacements, and potential other employment costs. In the past this level of reserves has been shown to be sufficient to absorb unexpected setbacks and short-term fluctuations such as the mismatch between expenditure and discretionary grant income. In addition, the trustees anticipate having to absorb the shortfall between expenditure and income with regards to the managed sites and specific projects provided for in the restricted reserves: the unrestricted reserves need to be maintained to cover the anticipated shortfall. Unrestricted reserves as at 31st March 2023 amounted to £215,107.

Principal funding sources

The Charity has a variety of funding streams which vary from short term to long term. This year the primary sources included continuing payments from Defra in respect of the Rhydmywn nature reserve.

The Charity also receives land management funds from developers to cover the long-term management costs of nature reserves. These funds are calculated based on the management plan of the site over a 15-year period and paid as a lump sum to the Charity which it retains as deferred income. This enables the Charity to draw down annual amounts for most of its nature reserves which it then uses for conservation management and community works on the sites.

Other income sources include management contracts, consultancy, ground rent and property charges, and interest on bank deposits, as well as small amounts derived from donations and fundraising activities.

Total income for the year 2022-23 was £239,533. The main funding sources have been:

	£
National lottery	35,723
Charitable grants	32,721
Public sector	90,119
Private sector	80,970

These figures allow for accrued and deferred income from all funding sources.

WILD GROUND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Investment policy and objectives

The trustees invest the Charity's funds in accordance with its investment policy which complies with the regulations and guidelines laid down by the Trustee Act 2000 (or a statutory re-enactment or modification of that Act) and legally binding restrictions as set out in the transfer documents of some sites.

As advised in the 2021-22 trustees report following a significant injection of cash arising from the successful conclusion of the Lane End transfer deal with Redrow Homes (North West) Ltd the trustees decided to invest £600k of Wild Ground's total cash balances (all restricted reserves) in a balanced and relatively low risk ethical investment portfolio comprising bonds, gilts, and shares, with the strategic objective to at least maintain purchasing power over the longer period by earning appropriate returns. Following a competitive selection process, Canaccord Genuity (CG) were appointed as our investment manager. The 2022-23 financial year has seen turbulent times in the financial markets, because of the conflict in the Ukraine, soaring inflation, and political and economic instability. Like most investment funds the Wild Ground portfolio has reduced in value to £553k at the end of March 2023-incurring a book loss of £47k (7.8%). Regular meetings have been held with CG to monitor performance and the decision taken to remain invested with CG and follow the agreed strategy with a view to recovering ground and earning the targeted returns in the longer term.

To earn further returns from Wild Ground's cash holdings decisions were also taken to hold £100k on deposit in an interest-bearing NatWest Treasury reserve account on a rolling fixed term basis, and to place a further £70k in a NatWest 35-day access account which also yields interest.

Sufficient liquidity has been retained to meet the organisation's working capital and foreseeable day-to-day needs and the balance of Wild Ground's cash at 31st March 2023 remained on instant access in a current account and a gold account with CAF Bank, with a further sum in a NatWest current account.

FUTURE DEVELOPMENTS

The Charity recognises the need to continue to work closely with partners and communities to ensure funding streams are maintained and aims and objectives are met. Whilst the Charity is continually striving to secure funding to meet its immediate needs, it also recognises the need to diversify funding streams and create innovative projects to secure income and to capture the support of the local communities it serves to ensure its continuing viability. To this end the Charity is involved in consultation with other third sector organisations, charities, and communities it already works with in addition to new community groups to examine how it can better serve local needs.

Mindful of the economic climate and the impact this is having on grant funding, the Charity is also pursuing closer collaboration with like-minded charities. It is hoped that developing closer working relationships with our partners, as well as developing new partnerships, will enable us to pool existing skills and knowledge as well as to work together on projects and fundraising for the benefit of partners and local communities alike.

Business plan priorities 2023-24

The trustees of Wild Ground continue to pursue the following business plan priorities as part of a strategy for ensuring the long-term sustainability of the Charity:

1. To increase and diversify funding streams,
2. To develop internal and external relationships via a fit for purpose governing document and a review of our membership offer, and
3. To build capacity within the organisation to grow and develop our service offer and the skills of our specialist team to deliver outcomes in pursuit of Wild Ground's mission.

The GWNW Group's draft strategic plan for 2023-26 includes the following strategic goal for Wild Ground:

* To increase our scope and engagement to become an exemplar in conservation and environmental activities and the "go-to" body in the region for developers and others requiring environmental mitigation.

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, the Memorandum and Articles of Association incorporated 6 December 1999, as amended by special resolutions dated 19 July 2005, 2 December 2014, 28 November 2016, 28 February 2019, and 6 October 2021, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance review

A comprehensive review of the governance of Wild Ground and the other members of the GWNW Group was conducted in the Autumn of 2020 using the framework for governance reviews issued by Groundwork UK. While the findings were generally positive, a number of improvement actions were identified which were approved by the Board and were progressively implemented with completion by the end of 2022..

Recruitment and appointment of new trustees

Following an amendment to the Articles in February 2019, Trustees can be appointed by the member(s) at a general meeting. The members are mindful of their responsibilities towards trustee recruitment and regularly review the recruitment policy, as well as the induction and training offered to new Trustees. A further amendment was made to the Articles in October 2021 to align the appointment terms of Trustees with the three years which applies to the Trustees of Groundwork North Wales, the holding company.

Organisational structure

During the period of this report, Wild Ground has been effectively managed by a Board of Trustees who are responsible for the overall governance of the Charity, its financial stability and strategic direction. For the sake of administrative efficiency and except for the AGM and when otherwise determined, the governance and business of Wild Ground is conducted under the umbrella of the GWNW Group Board which meets on a quarterly basis, by GWNW's Finance and Human Resources Sub-Group which meets in the period between Board meetings, while risk assurance is overseen by the Group Board's recently formed Risk Assurance Sub-Group.

Day to day responsibility for the operational running of Wild Ground is delegated to the [Head of Reserves Management], who line manages, supervises, and monitors work programmes for up to 6 staff. Trustees are presented with regular progress reports on services and activities as well as financial reports; they exercise scrutiny and approve budgets.

Trustees also take responsibility for the development and approval of all company policies and procedures and for the recruitment and appointment of the most senior staff. Wild Ground is a subsidiary of Groundwork North Wales and benefits from the support of the parent's back-office functions in HR, Finance, Business Development, IT, and Sales and Marketing, as well as sharing accommodation costs.

Related parties

Wild Ground collaborates with a wide range of partners at local, regional, and national level. These include public bodies and other third sector organisations. The purpose of this collaboration is to develop new projects and services, to secure additional resources and to represent the third sector. A register of interests is kept, and the declaration of any potential conflicts is invited at each trustee meeting.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The controls that are in place to reduce the likelihood of risk occurring include:

1. Having strong financial controls and procedures in place,
2. Having a reserve policy in place,
3. Taking appropriate and timely financial advice.

WILD GROUND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Statement of public benefit

The Objects of Wild Ground as stated in the Memorandum and Articles of Association are as follows:- "to promote and assist in the preservation and conservation of land in the areas of benefit (as defined below) which is of educational or 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, and to educate the public in all matters concerning wildlife and nature conservation".

The areas of benefit are Wales and England.

The trustees have taken note of the Charity Commission's guidance on 'public benefit' and trust that this report reflects that guidance. Wild Ground discharges its responsibility under 'public benefit' by working primarily in North East Wales to engage, inspire and enthuse local communities acting together, to protect wildlife, and enhance habitats and eco-systems as set out in 'Objectives and Activities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03889382 (England and Wales)

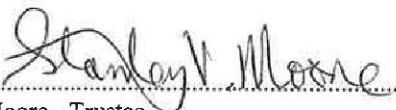
Registered Charity number
1080838

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

Trustees
S V Moore Retired
M Booker Retired
H E Wright Retired
N F Reader Retired

Independent Examiner
Anthony Lewis
M. D. Coxey and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

Approved by order of the board of trustees on 5/10/23 and signed on its behalf by:


.....
S V Moore - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WILD GROUND

Independent examiner's report to the trustees of Wild Ground ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anthony Lewis

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

Date: 05.10.2023

WILD GROUND

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	170,549	68,444	238,993	896,751
Investment income	3	539	-	539	54
Total		<u>171,088</u>	<u>68,444</u>	<u>239,532</u>	<u>896,805</u>
EXPENDITURE ON					
Charitable activities	4				
Salaries and Wages		62,811	40,285	103,096	92,776
Office Expenses		109,845	42,882	152,727	141,851
Loss on investment revaluation		-	46,859	46,859	-
Total		<u>172,656</u>	<u>130,026</u>	<u>302,682</u>	<u>234,627</u>
NET INCOME/(EXPENDITURE)		(1,568)	(61,582)	(63,150)	662,178
RECONCILIATION OF FUNDS					
Total funds brought forward		216,674	932,768	1,149,442	487,264
TOTAL FUNDS CARRIED FORWARD		<u><u>215,106</u></u>	<u><u>871,186</u></u>	<u><u>1,086,292</u></u>	<u><u>1,149,442</u></u>

The notes form part of these financial statements

WILD GROUND

BALANCE SHEET
31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	10	30,169	-	30,169	21,990
Heritage assets	11	-	305,044	305,044	305,044
		<u>30,169</u>	<u>305,044</u>	<u>335,213</u>	<u>327,034</u>
CURRENT ASSETS					
Debtors	12	79,602	-	79,602	133,913
Investments	13	-	553,141	553,141	600,000
Cash at bank and in hand		213,305	13,001	226,306	276,203
		<u>292,907</u>	<u>566,142</u>	<u>859,049</u>	<u>1,010,116</u>
CREDITORS					
Amounts falling due within one year	14	(22,128)	-	(22,128)	(84,690)
		<u>270,779</u>	<u>566,142</u>	<u>836,921</u>	<u>925,426</u>
NET CURRENT ASSETS					
		<u>270,779</u>	<u>566,142</u>	<u>836,921</u>	<u>925,426</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		300,948	871,186	1,172,134	1,252,460
ACCRUALS AND DEFERRED INCOME	15	(85,842)	-	(85,842)	(103,018)
		<u>215,106</u>	<u>871,186</u>	<u>1,086,292</u>	<u>1,149,442</u>
NET ASSETS					
		<u>215,106</u>	<u>871,186</u>	<u>1,086,292</u>	<u>1,149,442</u>
FUNDS	16				
Unrestricted funds				215,106	216,674
Restricted funds				871,186	932,768
				<u>1,086,292</u>	<u>1,149,442</u>
TOTAL FUNDS				<u>1,086,292</u>	<u>1,149,442</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

WILD GROUND

BALANCE SHEET - continued
31ST MARCH 2023

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

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


.....
S V Moore - Trustee

WILD GROUND

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	(36,548)	677,310
Net cash (used in)/provided by operating activities		<u>(36,548)</u>	<u>677,310</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(14,163)	(11,075)
Purchase of heritage assets		-	(85,250)
Sale of tangible fixed assets		275	773
Purchase of other investments		-	(600,000)
Interest received		539	54
Net cash used in investing activities		<u>(13,349)</u>	<u>(695,498)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		276,203	294,391
Cash and cash equivalents at the end of the reporting period		<u>226,306</u>	<u>276,203</u>

The notes form part of these financial statements

WILD GROUND

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023

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

	31.3.23	31.3.22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(63,150)	662,178
Adjustments for:		
Depreciation charges	5,708	4,222
Interest received	(539)	(54)
Increase/(Decrease) in group creditor	(59,253)	35,850
Decrease/(Increase) in Investment	46,859	-
Rounding difference	2	-
Decrease in stocks	-	732
Decrease in debtors	54,311	1,590
Decrease in creditors	(20,486)	(27,208)
Net cash (used in)/provided by operations	<u>(36,548)</u>	<u>677,310</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	276,203	(49,897)	226,306
	<u>276,203</u>	<u>(49,897)</u>	<u>226,306</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	600,000	(46,859)	553,141
	<u>600,000</u>	<u>(46,859)</u>	<u>553,141</u>
Total	<u>876,203</u>	<u>(96,756)</u>	<u>779,447</u>

The notes form part of these financial statements

WILD GROUND

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company's presentational currency is pound sterling.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 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.

Taxation

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

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.

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.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	507	687,567
Grants	68,444	83,646
Rent charge	4,731	11,024
Land management	165,311	114,514
	238,993	896,751
	238,993	896,751

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

	31.3.23	31.3.22
	£	£
WCVA	32,721	19,917
Heritage Lottery	35,723	19,372
Swire Charitable Trust	-	24,373
Postcode Community Trust	-	19,984
	68,444	83,646
	68,444	83,646

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	539	54
	539	54
	539	54

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Salaries and Wages	103,096	-	103,096
Office Expenses	150,221	2,506	152,727
Loss on investment revaluation	46,859	-	46,859
	300,176	2,506	302,682
	300,176	2,506	302,682

5. SUPPORT COSTS

	Governance costs £
Office Expenses	2,506
	2,506
	2,506

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

6. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	5,709	4,222
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	93,736	80,626
Social security costs	6,124	7,496
Other pension costs	3,236	4,654
	<u> </u>	<u> </u>
	103,096	92,776
	<u> </u>	<u> </u>

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

	31.3.23	31.3.22
Office and management	7	6
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	126,905	769,846	896,751
Investment income	54	-	54
	<u> </u>	<u> </u>	<u> </u>
Total	126,959	769,846	896,805
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Salaries and Wages	41,907	50,869	92,776
Office Expenses	61,459	80,392	141,851
	<u> </u>	<u> </u>	<u> </u>
Total	103,366	131,261	234,627
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	23,593	638,585	662,178

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	193,081	294,183	487,264
TOTAL FUNDS CARRIED FORWARD	216,674	932,768	1,149,442
10. TANGIBLE FIXED ASSETS	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st April 2022	10,459	58,833	11,232
Additions	-	-	-
Disposals	-	-	-
At 31st March 2023	10,459	58,833	11,232
DEPRECIATION			
At 1st April 2022	3,660	58,833	11,232
Charge for year	1,230	-	-
At 31st March 2023	4,890	58,833	11,232
NET BOOK VALUE			
At 31st March 2023	5,569	-	-
At 31st March 2022	6,799	-	-
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2022	22,587	16,579	119,690
Additions	14,163	-	14,163
Disposals	(275)	-	(275)
At 31st March 2023	36,475	16,579	133,578
DEPRECIATION			
At 1st April 2022	7,396	16,579	97,700
Charge for year	4,479	-	5,709
At 31st March 2023	11,875	16,579	103,409
NET BOOK VALUE			
At 31st March 2023	24,600	-	30,169
At 31st March 2022	15,191	-	21,990

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

11. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1st April 2022 and 31st March 2023	305,044
NET BOOK VALUE	
At 31st March 2023	305,044
At 31st March 2022	305,044

The directors have valued the Heritage Assets having sought advice.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	15,452	76,356
Amounts owed by group undertakings	43,320	43,320
Accrual income	19,638	14,137
Prepayments	1,192	100
	79,602	133,913

13. CURRENT ASSET INVESTMENTS

	31.3.23 £	31.3.22 £
Other	553,141	600,000

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	4,134	6,223
Amounts owed to group undertakings	14,304	73,556
VAT	728	3,291
Accrued expenses	2,962	1,620
	22,128	84,690

15. ACCRUALS AND DEFERRED INCOME

	31.3.23 £	31.3.22 £
Accruals and deferred income	85,842	103,018

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
Group Fund	216,674	(1,568)	215,106
Restricted funds			
Restricted Fund	932,768	(61,582)	871,186
TOTAL FUNDS	<u>1,149,442</u>	<u>(63,150)</u>	<u>1,086,292</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	171,088	(172,656)	(1,568)
Restricted funds			
Restricted Fund	68,444	(130,026)	(61,582)
TOTAL FUNDS	<u>239,532</u>	<u>(302,682)</u>	<u>(63,150)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
Group Fund	193,081	23,593	216,674
Restricted funds			
Restricted Fund	294,183	638,585	932,768
TOTAL FUNDS	<u>487,264</u>	<u>662,178</u>	<u>1,149,442</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	126,959	(103,366)	23,593
Restricted funds			
Restricted Fund	769,846	(131,261)	638,585
TOTAL FUNDS	<u>896,805</u>	<u>(234,627)</u>	<u>662,178</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
Group Fund	193,081	22,025	215,106
Restricted funds			
Restricted Fund	294,183	577,003	871,186
TOTAL FUNDS	<u>487,264</u>	<u>599,028</u>	<u>1,086,292</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	298,047	(276,022)	22,025
Restricted funds			
Restricted Fund	838,290	(261,287)	577,003
TOTAL FUNDS	<u>1,136,337</u>	<u>(537,309)</u>	<u>599,028</u>

Unrestricted Reserves

Group fund is an unrestricted reserve which represents the surplus amounts carried forward to future periods for general spending on site maintenance and other costs determined by the Board of Trustees. The receipt of funding has not been contingent on the resources being expended for any purpose other than that determined by the Board of Trustees.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

17. ULTIMATE PARENT COMPANY

The company is under the control of Groundwork North Wales, the parent charity.

Groundwork North Wales is a registered charity, number 1004132. Its Company Registration Number is 02614714. The charity has the following aims and objectives:

Groundwork North Wales has the same registered office as Wild Ground.

- Improve people's prospects by increasing the confidence, skills, well being 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;
- 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.

18. CAPITAL COMMITMENTS

	31.3.23	31.3.22
	£	£
Contracted but not provided for in the financial statements	-	-
	<u> </u>	<u> </u>

19. RELATED PARTY DISCLOSURES

During the year the charity purchased services and delivery and overhead recharges from the parent charity amounting to £192,586 (2022: £180,646) and sold services and overhead recharges to the parent charity amounting to £11,669 (2022: -£nil).

During the year the charity sold overhead recharges to the Wild Ground charity amounting to £7,969 (2022: £nil)

20. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as a member, to pay up to £1 towards the cost of dissolution and the liabilities incurred by the charity.

WILD GROUND

England & Wales - Charity number 1080838

Accounts

REGISTERED COMPANY NUMBER: 03889382 (England and Wales)
REGISTERED CHARITY NUMBER: 1080838

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR
WILD GROUND

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

WILD GROUND

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FOR THE YEAR ENDED 31ST MARCH 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

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 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our mission is to engage, inspire and enthuse local communities, acting together to protect wildlife, and enhance habitats and eco-systems.

Our aims are:

1. To provide opportunities to all members of the community to connect with and to value their local wildlife;
2. To provide ecological training, providing learning opportunities for personal and professional skills development;
3. To create opportunities and provide support for a diverse range of volunteers;
4. To aim to conserve habitats for the benefit of amphibian and reptile populations and other endangered wildlife.

Each year the trustees of the charity review the objectives and activities of the charity to ensure they continue to reflect the aims of the charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees are mindful of the Charity Commission's requirement to report on public benefit and the following summary of achievements and performance indicates how our activities contribute towards the public benefit.

It has been another challenging year because of the continuing Covid-19 pandemic and associated restrictions. Nevertheless, Wild Ground was able to continue its field operations relatively normally. The opportunity was taken to tighten up safety procedures including tree inspection as well as to ensure Wild Ground's nature reserves were maintained in good order, while engagement with schools and volunteers progressively recovered. The narrative which follows provides an account of Wild Ground's principal activities, as well as examples of its achievements during the year.

Wild Ground owns sixteen nature reserve sites which are grouped into twelve reserves for management purposes. All but one of the reserves were taken on as mitigation sites for great crested newt. One reserve was taken on as a mitigation site for water vole. We manage the sites in a way which benefits wider biodiversity. Funds for the long-term management of these sites are made available via a one-off payment from the developer at the point of site transfer and are based on a 15-year management plan. In addition to these land management funds three sites attract payment of rent charges from house owners. As well as owned sites, Wild Ground manages two sites with an amphibian and reptile interest on behalf of the site owners. Work on these sites is funded directly from the site owners.

This area of work is managed and carried out by our Reserves Team, which comprises the Reserves Development Manager, and a number of Reserves Officers. Some of the reserves have public footpaths and permissive footpaths which enable local communities to access and enjoy their local reserves. Wild Ground runs a full and varied volunteering programme, enabling local communities to support Wild Ground's work, get to know the reserves better and engage in personal and professional development.

Wild Ground holds occasional public events at sites that do not have open public access to engage with local communities and enable them to learn more about the nature reserves.

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 2021, with Jason Newton, MD of Redrow Homes (North West), sharing the ribbon-cutting honours with GWNW Group's CEO, Karen Balmer.

During the year application was made to the Land Registry to update the ownership title records in respect of nature reserves previously owned by Wild Ground's predecessor bodies, North East Wales Wildlife Ltd and Deeside Urban Wildlife Group Ltd. On 4th April 2022, confirmation was received from Land Registry that their records had been updated in respect of all but one of the reserves, confirming Wild Ground as owner. We will continue to press for process completion for the outstanding site during 2022-23.

Wild Ground has for many years managed the Rhydymwyn Valley Nature Reserve (RVNR) site on behalf of Defra under a tendered contract. Since 2019 the contract has been subject to a series of fixed-term extensions (the latest until September 2022), while Defra has been reviewing the future ownership of the site ahead of formal contract retender. The restrictions and complications arising from the pandemic have added to the delay. This contracted work provides a significant proportion of Wild Ground's turnover and work activity. To ensure continuity of work at this site we will continue to maintain a constructive relationship with Defra (or its successor in terms of land ownership) and to respond with a persuasive bid when the contract for managing the site is formally retendered (as is expected during 2022-23).

Examples of Wild Ground's achievements during 2021-22 are set out below.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

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.

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.

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.

We hosted more than 20 events as part of our Summer Events Programme. Events took place across the three counties of Wrexham, Flintshire and Denbighshire and covered seven of our nature reserves. Activities included pond dipping, wild art, orienteering, bug hunts, nature and heritage walks, bat spotting, tree identification, campfire and shelter building, and community litter picks.

General Reserve Work has continued where possible without specific and direct project funding with an emphasis on site safety, habitat management, and maintaining access where applicable.

Tree Safety and Site Safety have remained of the highest priority. In addition to the site safety checking system, we introduced in 2020, we have developed a system for annual or biannual tree checks across all the reserves. The frequency of site and tree safety checks is dependent on the usage and features of the site and tree stock. A new tree policy and ash die-back action plan were drafted during the year. Ash die-back will impact over 95% of ash trees in the UK over the coming years. The disease can quickly turn a healthy tree into an unstable one. In the Summer of 2021 additional ash die-back checks were introduced to highlight impacted trees and to inform the prioritisation of follow-up felling and other remedial work. Priority is given to trees that border highways and residential areas or are near paths and/or places where people congregate

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. With the easing of the pandemic restrictions our volunteer support and engagement in 2021-22 were able to recover significantly from the very low levels experienced in 2020-21 when the impact of covid 19 was more extreme.

Performance Measure	Actual
Trees Planted	56
Biodiversity Projects	12
Sq Metres of land Improved / maintained	137,163
Volunteers	54
Waste Removed from Public Spaces (kg)	250
Community Clean Ups	8

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

FINANCIAL REVIEW

Financial position

The trustees have reviewed the Charity's need for reserves in line with the Charity Commission guidelines and the Group's Management Plan, Financial Forecast and Risk Assessment Policy.

Given the Charity's dependence on a mix of both contractual and discretionary grant income and to ensure that the Charity can run efficiently and to enable it to discharge its charitable duties, it is considered prudent to maintain unrestricted reserves of between three and nine months of running costs. These are to cover costs such as salaries, repairs/replacements, and potential other employment costs. In the past this level of reserves has been shown to be sufficient to absorb unexpected setbacks and short-term fluctuations such as the mismatch between expenditure and discretionary grant income. In addition, the trustees anticipate having to absorb the shortfall between expenditure and income with regards to the managed sites and specific projects provided for in the restricted reserves: the unrestricted reserves need to be maintained to cover the anticipated shortfall. Unrestricted reserves as at 31st March 2022 amounted to £220,271.

Principal funding sources

The Charity has a variety of funding streams which vary from short term to long term. This year the primary sources include Defra and Redrow Homes.

The Charity also receives land management funds from developers to cover the long-term management costs of nature reserves. These funds are calculated based on the management plan of the site over a 15-year period and paid as a lump sum to the Charity which it retains as deferred income. This enables the Charity to draw down annual amounts for most of its nature reserves which it then uses for conservation management and community works on the sites.

Other income sources include training fees, management contracts, consultancy, ground rent and property charges, as well as small amounts derived from donations and fundraising activities.

Total income for the year 2021-22 was £896,805. The main funding sources have been:

	£
National lottery	19,372
Charitable grants	64,274
Public sector	69,929
Private sector	743,230

These figures allow for accrued and deferred income from all funding sources.

Investment policy and objectives

The trustees invest the Charity's funds in accordance with the regulations and guidelines laid down by the Trustee Act 2000 (or a statutory re-enactment or modification of that Act) and legally binding restrictions as set out in the transfer documents of some sites.

With a significant injection of cash arising from the successful conclusion of the Lane End transfer deal during the year the trustees decided to invest £600k of Wild Ground's total cash balances (mainly restricted reserves) in a balanced and relatively low risk investment portfolio comprising bonds, gilts, and shares, the objective being to at least maintain purchasing power by earning appropriate returns. Following a competitive selection process, Canaccord Genuity (CG) were appointed as our investment manager and the £600k was transferred to our investment account with CG just before the end of the financial year.

The remainder of Wild Ground's cash at 31st March 2022 remained in a current account with CAF Bank; however, options for transferring up to £100k to one or more interest-bearing bank deposit accounts are being actively explored.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

FUTURE DEVELOPMENTS

The Charity recognises the need to continue to work closely with partners and communities to ensure funding streams are maintained and aims and objectives are met. Whilst the Charity is continually striving to secure funding to meet its immediate needs, it also recognises the need to diversify funding streams and create innovative projects to secure income and to capture the support of the local communities it serves to ensure its continuing viability. To this end the Charity is involved in consultation with other third sector organisations, charities, and communities it already works with in addition to new community groups to examine how it can better serve local needs.

Mindful of the economic climate and the impact this is having on grant funding, the Charity is also pursuing closer collaboration with like-minded charities. It is hoped that developing closer working relationships with our partners, as well as developing new partnerships, will enable us to pool existing skills and knowledge as well as to work together on projects and fundraising for the benefit of partners and local communities alike.

Business plan priorities 2022-23

The trustees of Wild Ground continue to pursue the following business plan priorities as part of a strategy for ensuring the long-term sustainability of the Charity:

1. To increase and diversify funding streams,
2. To develop internal and external relationships via a fit for purpose governing document and a review of our membership offer, and
3. To build capacity within the organisation to grow and develop our service offer and the skills of our specialist team to deliver outcomes in pursuit of Wild Ground's mission.

Two specific key challenges in 2022-23 will be:

1. To secure Wild Ground's position as the manager of the Rhydymwyn Valley Nature Reserve through further contract extensions or by award of contract following a successful retendering competition.
2. To transfer available cash balances to interest-bearing bank deposit accounts, while leaving sufficient cash in an instant-access current account to meet foreseeable working capital and other demands.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, the Memorandum and Articles of Association incorporated 6 December 1999, as amended by special resolutions dated 19 July 2005, 2 December 2014, 28 November 2016, 28 February 2019, and 6 October 2021, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance review

A comprehensive review of the governance of Wild Ground and the other members of the GWNW Group was conducted in the Autumn of 2020 using the framework for governance reviews issued by Groundwork UK. 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.

Recruitment and appointment of new trustees

Following an amendment to the Articles in February 2019, Trustees can be appointed by the member(s) at a general meeting. The members are mindful of their responsibilities towards trustee recruitment and regularly review the recruitment policy, as well as the induction and training offered to new Trustees. The amendment to the Articles made in October of 2021 was to align the appointment terms of Trustees with the three years which applies to the Trustees of Groundwork North Wales, the holding company.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

During the period of this report, Wild Ground has been effectively managed by a Board of Trustees who are responsible for the overall governance of the Charity, its financial stability and strategic direction. For the sake of administrative efficiency and except for the AGM and when otherwise determined, the governance and business of Wild Ground is conducted under the umbrella of the GWNW Group Board which meets on a quarterly basis and by GWNW's Finance and Human Resources Sub-Group which meets in the period between Board meetings.

Day to day responsibility for the operational running of Wild Ground is delegated to the Reserves Manager, who line manages, supervises, and monitors work programmes for up to five staff. Trustees are presented with regular progress reports on services and activities as well as financial reports; they exercise scrutiny and approve budgets.

Trustees also take responsibility for the development and approval of all company policies and procedures and for the recruitment and appointment of the most senior staff. Wild Ground is a subsidiary of Groundwork North Wales and benefits from the support of the parent's back-office functions in HR, Finance, Business Development, IT, and Sales and Marketing.

Related parties

Wild Ground collaborates with a wide range of partners at local, regional, and national level. These include public bodies and other third sector organisations. The purpose of this collaboration is to develop new projects and services, to secure additional resources and to represent the third sector. A register of interests is kept, and the declaration of any potential conflicts is invited at each trustee meeting.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The controls that are in place to reduce the likelihood of risk occurring include:

1. Having strong financial controls and procedures in place,
2. Having a reserve policy in place,
3. Taking appropriate and timely financial advice.

Statement of public benefit

The Objects of Wild Ground as stated in the Memorandum and Articles of Association are as follows:- "to promote and assist in the preservation and conservation of land in the areas of benefit (as defined below) which is of educational or 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, and to educate the public in all matters concerning wildlife and nature conservation".

The areas of benefit are Wales and England.

The trustees have taken note of the Charity Commission's guidance on 'public benefit' and trust that this report reflects that guidance. Wild Ground discharges its responsibility under 'public benefit' by working primarily in North East Wales to engage, inspire and enthuse local communities acting together, to protect wildlife, and enhance habitats and eco-systems as set out in 'Objectives and Activities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03889382 (England and Wales)

Registered Charity number

1080838

Registered office

3-4 Plas Power Road
Tanyfron
Wrexham
LL11 5SZ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees

S V Moore Retired
M Booker Retired
H E Wright Retired
N F Reader Retired

Independent Examiner

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

Approved by order of the board of trustees on 4th August 2022 and signed on its behalf by:

A handwritten signature in black ink that reads "Stanley V. Moore". The signature is written in a cursive style with a large, prominent 'S' at the beginning.

S V Moore - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WILD GROUND

Independent examiner's report to the trustees of Wild Ground ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA, ACA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

4th August 2022

WILD GROUND

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	126,905	769,846	896,751	236,815
Other trading activities	3	-	-	-	11,279
Investment income	4	54	-	54	121
Total		<u>126,959</u>	<u>769,846</u>	<u>896,805</u>	<u>248,215</u>
EXPENDITURE ON					
Charitable activities					
Salaries and Wages	5	41,907	50,869	92,776	94,638
Office Expenses		61,459	80,392	141,851	121,163
Total		<u>103,366</u>	<u>131,261</u>	<u>234,627</u>	<u>215,801</u>
NET INCOME		23,593	638,585	662,178	32,414
RECONCILIATION OF FUNDS					
Total funds brought forward		193,081	294,183	487,264	454,850
TOTAL FUNDS CARRIED FORWARD		<u>216,674</u>	<u>932,768</u>	<u>1,149,442</u>	<u>487,264</u>

The notes form part of these financial statements

WILD GROUND (REGISTERED NUMBER: 03889382)

BALANCE SHEET
31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	21,990	-	21,990	15,910
Heritage assets	11	-	305,044	305,044	219,794
		<u>21,990</u>	<u>305,044</u>	<u>327,034</u>	<u>235,704</u>
CURRENT ASSETS					
Stocks	12	-	-	-	732
Debtors	13	119,776	14,137	133,913	135,503
Investments	14	-	600,000	600,000	-
Cash at bank and in hand		262,616	13,587	276,203	294,391
		<u>382,392</u>	<u>627,724</u>	<u>1,010,116</u>	<u>430,626</u>
CREDITORS					
Amounts falling due within one year	15	(84,690)	-	(84,690)	(57,205)
		<u>297,702</u>	<u>627,724</u>	<u>925,426</u>	<u>373,421</u>
NET CURRENT ASSETS					
		<u>297,702</u>	<u>627,724</u>	<u>925,426</u>	<u>373,421</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		319,692	932,768	1,252,460	609,125
ACCRUALS AND DEFERRED INCOME	16	(103,018)	-	(103,018)	(121,861)
		<u>216,674</u>	<u>932,768</u>	<u>1,149,442</u>	<u>487,264</u>
NET ASSETS					
		<u>216,674</u>	<u>932,768</u>	<u>1,149,442</u>	<u>487,264</u>
FUNDS					
Unrestricted funds	17			216,674	193,081
Restricted funds				932,768	294,183
				<u>1,149,442</u>	<u>487,264</u>
TOTAL FUNDS					
				<u>1,149,442</u>	<u>487,264</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

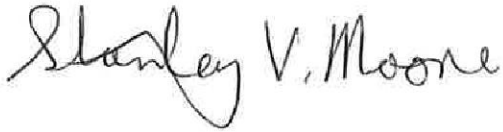
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31ST MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4th August 2022 and were signed on its behalf by:

A handwritten signature in black ink that reads "Stanley V. Moore". The signature is written in a cursive style with a large initial 'S'.

S V Moore - Trustee

WILD GROUND

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	677,310	4,805
Net cash provided by operating activities		<u>677,310</u>	<u>4,805</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,075)	-
Purchase of heritage assets		(85,250)	-
Sale of tangible fixed assets		773	-
Purchase of other investments		(600,000)	-
Interest received		54	121
Net cash (used in)/provided by investing activities		<u>(695,498)</u>	<u>121</u>
Change in cash and cash equivalents in the reporting period			
		(18,188)	4,926
Cash and cash equivalents at the beginning of the reporting period		<u>294,391</u>	<u>289,465</u>
Cash and cash equivalents at the end of the reporting period		<u>276,203</u>	<u>294,391</u>

The notes form part of these financial statements

WILD GROUND

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	662,178	32,414
Adjustments for:		
Depreciation charges	4,222	3,321
Interest received	(54)	(121)
Increase/(Decrease) in group creditor	35,850	8,696
Decrease in stocks	732	-
Decrease/(increase) in debtors	1,590	(44,632)
(Decrease)/increase in creditors	(27,208)	5,127
Net cash provided by operations	<u>677,310</u>	<u>4,805</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	294,391	(18,188)	276,203
	<u>294,391</u>	<u>(18,188)</u>	<u>276,203</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	600,000	600,000
	<u>-</u>	<u>600,000</u>	<u>600,000</u>
Total	<u>294,391</u>	<u>581,812</u>	<u>876,203</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company's presentational currency is pound sterling.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 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

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

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.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	687,567	-
Grants	83,646	93,821
Rent charge	11,024	59,915
Land management	114,514	83,079
	<u>896,751</u>	<u>236,815</u>

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

	31.3.22	31.3.21
	£	£
Small grants	-	572
WCVA	19,917	39,700
Heritage Lottery	19,372	24,950
Groundwork UK	-	3,498
Aviva	-	539
Community Foundation Wales	-	19,592
Millenium Stadium Trust	-	4,970
Swire Charitable Trust	24,373	-
Postcode Community Trust	19,984	-
	<u>83,646</u>	<u>93,821</u>

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
JRS claims	-	11,565
Training fees	-	(926)
Other receipts	-	640
	<u>-</u>	<u>11,279</u>

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	54	121
	<u>54</u>	<u>121</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Salaries and Wages	92,776
Office Expenses	141,851
	<u>234,627</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	4,222	3,321
	<u>4,222</u>	<u>3,321</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

	31.3.22	31.3.21
	£	£
Trustees' expenses	-	29
	<u>-</u>	<u>29</u>

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	80,626	89,386
Social security costs	7,496	3,246
Other pension costs	4,654	2,006
	<u>92,776</u>	<u>94,638</u>

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

	31.3.22	31.3.21
Office and management	6	6
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

9. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	142,604	94,211	236,815
Other trading activities	11,279	-	11,279
Investment income	121	-	121
Total	<u>154,004</u>	<u>94,211</u>	<u>248,215</u>
EXPENDITURE ON			
Charitable activities			
Salaries and Wages	40,344	54,294	94,638
Office Expenses	57,504	63,659	121,163
Total	<u>97,848</u>	<u>117,953</u>	<u>215,801</u>
NET INCOME/(EXPENDITURE)	56,156	(23,742)	32,414
RECONCILIATION OF FUNDS			
Total funds brought forward	136,925	317,925	454,850
TOTAL FUNDS CARRIED FORWARD	<u>193,081</u>	<u>294,183</u>	<u>487,264</u>

10. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st April 2021	11,232	58,833	11,232
Additions	-	-	-
Disposals	(773)	-	-
At 31st March 2022	<u>10,459</u>	<u>58,833</u>	<u>11,232</u>
DEPRECIATION			
At 1st April 2021	2,430	58,512	11,232
Charge for year	1,230	321	-
At 31st March 2022	<u>3,660</u>	<u>58,833</u>	<u>11,232</u>
NET BOOK VALUE			
At 31st March 2022	<u>6,799</u>	<u>-</u>	<u>-</u>
At 31st March 2021	<u>8,802</u>	<u>321</u>	<u>-</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2021	11,512	16,579	109,388
Additions	11,075	-	11,075
Disposals	-	-	(773)
	<u>22,587</u>	<u>16,579</u>	<u>119,690</u>
DEPRECIATION			
At 1st April 2021	4,725	16,579	93,478
Charge for year	2,671	-	4,222
	<u>7,396</u>	<u>16,579</u>	<u>97,700</u>
NET BOOK VALUE			
At 31st March 2022	<u>15,191</u>	<u>-</u>	<u>21,990</u>
At 31st March 2021	<u>6,787</u>	<u>-</u>	<u>15,910</u>

11. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1st April 2021	219,794
Additions	85,250
	<u>305,044</u>
At 31st March 2022	<u>305,044</u>
NET BOOK VALUE	
At 31st March 2022	<u>305,044</u>
At 31st March 2021	<u>219,794</u>

The directors have valued the Heritage Assets having sought advice.

12. STOCKS

	31.3.22 £	31.3.21 £
Stocks	-	732
	<u>-</u>	<u>732</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Trade debtors		76,356	92,183
Amounts owed by group undertakings		43,320	43,320
Accrual income		14,137	-
Prepayments		100	-
		<u>133,913</u>	<u>135,503</u>
14. CURRENT ASSET INVESTMENTS		31.3.22	31.3.21
		£	£
Other		<u>600,000</u>	<u>-</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Trade creditors		6,223	16,320
Amounts owed to group undertakings		73,556	37,706
Social security and other taxes		-	1,107
VAT		3,291	-
Accrued expenses		1,620	2,072
		<u>84,690</u>	<u>57,205</u>
16. ACCRUALS AND DEFERRED INCOME		31.3.22	31.3.21
		£	£
Accruals and deferred income		<u>103,018</u>	<u>121,861</u>
17. MOVEMENT IN FUNDS			
		Net movement in funds	At
	At 1.4.21	£	31.3.22
	£		£
Unrestricted funds			
Group Fund	193,081	23,593	216,674
Restricted funds			
Restricted Fund	294,183	638,585	932,768
		<u>662,178</u>	<u>1,149,442</u>
TOTAL FUNDS	<u>487,264</u>		

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	126,959	(103,366)	23,593
Restricted funds			
Restricted Fund	769,846	(131,261)	638,585
TOTAL FUNDS	<u>896,805</u>	<u>(234,627)</u>	<u>662,178</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Group Fund	136,925	56,156	193,081
Restricted funds			
Restricted Fund	317,925	(23,742)	294,183
TOTAL FUNDS	<u>454,850</u>	<u>32,414</u>	<u>487,264</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	154,004	(97,848)	56,156
Restricted funds			
Restricted Fund	94,211	(117,953)	(23,742)
TOTAL FUNDS	<u>248,215</u>	<u>(215,801)</u>	<u>32,414</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
Group Fund	136,925	79,749	216,674
Restricted funds			
Restricted Fund	317,925	614,843	932,768
TOTAL FUNDS	<u>454,850</u>	<u>694,592</u>	<u>1,149,442</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	280,963	(201,214)	79,749
Restricted funds			
Restricted Fund	864,057	(249,214)	614,843
TOTAL FUNDS	<u>1,145,020</u>	<u>(450,428)</u>	<u>694,592</u>

Unrestricted Reserves

Group fund is an unrestricted reserve which represents the surplus amounts carried forward to future periods for general spending on site maintenance and other costs determined by the Board of Trustees. The receipt of funding has not been contingent on the resources being expended for any purpose other than that determined by the Board of Trustees.

18. ULTIMATE PARENT COMPANY

The company is under the control of Groundwork North Wales, the parent charity.

Groundwork North Wales is a registered charity, number 1004132. It's Company Registration Number is 02614714. The charity has the following aims and objectives:

Groundwork North Wales has the same registered office as Wild Ground.

- Improve people's prospects by increasing the confidence, skills, well being 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;
- 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.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

19. CAPITAL COMMITMENTS

	31.3.22	31.3.21
	£	£
Contracted but not provided for in the financial statements	-	-
	<u> </u>	<u> </u>

20. RELATED PARTY DISCLOSURES

During the year the charity purchased services and delivery and overhead recharges from the parent charity amounting to £180,646 (2021: £174,068).

21. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as a member, to pay up to £1 towards the cost of dissolution and the liabilities incurred by the charity.

WILD GROUND

England & Wales - Charity number 1080838

Accounts

REGISTERED COMPANY NUMBER: 03889382 (England and Wales)
REGISTERED CHARITY NUMBER: 1080838

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
WILD GROUND

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

WILD GROUND

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FOR THE YEAR ENDED 31ST MARCH 2021

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WILD GROUND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

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 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our mission is to engage, inspire and enthuse local communities, acting together to protect wildlife, and enhance habitats and eco-systems.

Our aims are:

1. To provide opportunities to all members of the community to connect with and to value their local wildlife;
2. To provide ecological training, providing learning opportunities for personal and professional skills development;
3. To create opportunities and provide support for a diverse range of volunteers;
4. To aim to conserve habitats for the benefit of amphibian and reptile populations and other endangered wildlife.

Each year the trustees of the charity review the objectives and activities of the charity to ensure they continue to reflect the aims of the charity.

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees are mindful of the Charity Commission's requirement to report on public benefit and the following summary of achievements and performance indicates how our activities contribute towards the public benefit.

It has been a challenging year because of the Covid-19 pandemic and associated restrictions. Nevertheless, Wild Ground was able to continue its field operations relatively normally after an initial period of coming to grips with the situation. The opportunity was taken to tighten up safety procedures including tree inspection as well as to ensure Wild Ground's nature reserves were maintained in good order. What suffered most was engagement with schools and volunteers. The narrative which follows provides an account of Wild Ground's achievements during this extraordinary period.

Wild Ground owns twelve nature reserve sites, eleven of which were taken on as mitigation sites for great crested newt and one as a mitigation site for water vole. We manage the sites in a way which benefits wider biodiversity. Funds for the long-term management of these sites are made available via a one-off payment from the developer at the point of site transfer and are based on a 15 year management plan. In addition to these land management funds two sites attract payment of rent charges from house owners. In addition to owned sites, Wild Ground manages three sites with an amphibian and reptile interest on behalf of the site owners. Work on these sites is funded directly from the site owners.

This area of work is managed and carried out by our Reserves Team, which comprises the Reserves Development Manager, and a number of Reserves Officers. See section entitled Principal Funding Sources for more information. Some of the reserves have public footpaths and permissive footpaths which enable local communities to access and enjoy their local reserves. Wild Ground runs a full and varied volunteering programme, enabling local communities to support Wild Ground's work, get to know the reserves better and engage in personal and professional development.

Wild Ground holds occasional public events at sites that do not have open public access to engage with local communities and enable them to learn more about the nature reserves.

Wild Ground has for many years managed the Rhydymwyn Valley Nature Reserve (RVNR) site on behalf of Defra under a tendered contract. In 2019 the contract was extended by 12 months and was due to expire on 31st March 2020. However in the light of COVID-19 and the delays in discussions with regards to the transfer of the site to another organisation, an extension to March 2021 was secured and this was followed by a further six months extension to 30th September 2021. This contracted work provides a significant proportion of Wild Ground's turnover and work activity. To ensure continuity of work at this site we will continue to maintain a constructive relationship with Defra (or its successor in terms of land ownership) and to respond with a persuasive bid when the contract for managing the site is formally retendered.

Wild Ground continues to manage the mitigation site at the former Brickworks at Lane End in Buckley on behalf of 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 targeted for the first quarter of 2021-22. A regular income stream from the annual service charges on householders has been secured for maintaining the site, while the lump sum associated with the section 106 agreement will transfer upon completion. Completion took place on the 2nd July 2021 and the transfer of £601k was received accordingly.

Despite the restrictions of covid-19 we made good progress with two major projects funded by landfill tax.

The funds secured for our Glascoed reserve are geared to developing and improving 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.

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.

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Covid-19 and the associated restrictions severely reduced the extent of community engagement which was possible in the case of both of these landfill tax funded projects, in particular schools, but throughout the year reserves officers were able to make practical improvements with the habitats and features of the reserves.

Grant was awarded in 2020 by the Heritage Lottery Community Fund for our "Meet the Amphibians" project, which is an educational and awareness programme, predominantly working with volunteers and schools. Due to COVID-19 the start of the project was delayed until August 2020 and it is expected to run for two years.

Thanks to funding from the Community Foundation Wales Respond and Recover Fund we were able to increase our digital engagement. The project extended for six months concluding in March 2021. We launched our You Tube channel, produced a number of videos, and generally increased our social media footprint and reach, allowing supporters, volunteers, conservation enthusiasts, and the local community to keep up to date with our work and activities.

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. Our engagement with volunteers during the year was seriously impacted by covid-19 and the associated restriction measures with a suspension of engagement during the periods March-August 2020 and mid-December-March 2021.

Performance Measure	Actual
Trees Planted	700
Biodiversity Projects	2
Sq Metres of land Improved / maintained	433,068
Volunteers	5
Community Clean Ups	1

FINANCIAL REVIEW

Financial position

The trustees have reviewed the Charity's need for reserves in line with the Charity Commission guidelines and the Group's Management Plan, Financial Forecast and Risk Assessment Policy.

Given the Charity's dependence on a mix of both contractual and discretionary grant income and to ensure that the Charity can run efficiently and to enable it to discharge its charitable duties, it is considered prudent to maintain unrestricted reserves of between three and nine months of running costs. These are to cover costs such as salaries, repairs / replacements and potential other employment costs. In the past this level of reserves has been shown to be sufficient to absorb unexpected setbacks and short-term fluctuations such as the mismatch between expenditure and discretionary grant income. In addition, the trustees anticipate having to absorb the shortfall between expenditure and income with regards to the managed sites and specific projects provided for in the restricted reserves: the unrestricted reserves need to be maintained to cover the anticipated shortfall. Unrestricted reserves as at 31st March 2021 amounted to £193,081.

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

FINANCIAL REVIEW

Principal funding sources

The Charity has a variety of funding streams which vary from short term to long term. The sources include Defra, Natural Resources Wales, and Redrow.

The Charity also receives land management funds from developers to cover the long-term management costs of nature reserves. These funds are calculated based on the management plan of the site over a 15-year period and paid as a lump sum to the Charity which it retains as deferred income. This enables the Charity to draw down annual amounts for most of its nature reserves which it then uses for conservation management and community works on the sites.

Other income sources include training fees, management contracts, consultancy and rent charge, as well as small amounts derived from donations and fundraising activities.

Total income for the year 2020-21 was £248,215. The main funding sources have been:

	£
National Lottery	49,900
Charitable grants	43,921
Public sector	75,018
Private sector	79,376

These figures allow for accrued and deferred income from all funding sources:

Investment policy and objectives

The trustees invest the Charity's funds in accordance with the regulations and guidelines laid down by the Trustee Act 2000 (or a statutory re-enactment or modification of that act) and legally binding restrictions as set out in the transfer documents of some sites. Currently, all funds of the charity are lodged with CAF Bank Ltd in both current and deposit accounts.

FUTURE DEVELOPMENTS

The Charity recognises the need to continue to work closely with partners and communities to ensure funding streams are maintained and aims and objectives are met. Whilst the Charity is continually striving to secure funding to meet its immediate needs, it also recognises the need to diversify funding streams and create innovative projects to secure income and to capture the support of the local communities it serves to ensure its continuing viability. To this end the Charity is involved in consultation with other third sector organisations, charities, and communities it already works with in addition to new community groups to examine how it can better serve local needs.

Mindful of the economic climate and the impact this is having on grant funding, the Charity is also pursuing closer collaboration with like-minded charities. It is hoped that developing closer working relationships with our partners, as well as developing new partnerships, will enable us to pool existing skills and knowledge as well as to work together on projects and fundraising for the benefit of partners and local communities alike.

Business plan priorities 2020-21

The trustees of Wild Ground agreed the following business plan priorities as part of a strategy for ensuring the long-term sustainability of the Charity:

1. To increase and diversify funding streams,
2. To develop internal and external relationships via a fit for purpose governing document and a review of our membership offer, and
3. To build capacity within the organisation to grow and develop our service offer and the skills of our specialist team to deliver.

Two specific key challenges will continue to be:

1. To complete the transfer of the Lane End Nature Reserve from Redrow, and secure the associated lump sum as well as the annual funding stream from service charges raised on the residents of the housing development; and
2. To secure its position as the manager of the Rhydymwyn Valley Nature Reserve through a further contract extension or by award of contract following a successful retendering competition.

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, Memorandum and Articles of Association incorporated 6 December 1999, as amended by special resolutions dated 19 July 2005, 2 December 2014, 28 November 2016 and February 2019, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance review

A comprehensive review of the governance of Wild Ground and the other members of the GWNW Group was conducted in the Autumn of 2020 using the framework for governance reviews issued by Groundwork UK. 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.

Recruitment and appointment of new trustees

Following an amendment to the articles in February 2019, Trustees can be appointed by the member(s) at a general meeting. The members are mindful of their responsibilities towards trustee recruitment and review the recruitment policy, induction and training offered to new trustees.

Organisational structure

During the period of this report, Wild Ground has been effectively managed by a Board of Trustees who are responsible for the overall governance of the Charity, its financial stability and strategic direction. For the sake of administrative efficiency and except for the AGM and when otherwise determined, the governance and business of Wild Ground is conducted under the umbrella of the GWNW Group Board which meets on a quarterly basis and by GWNW's Finance and Human Resources Sub-Group which meets in the period between Board meetings.

Day to day responsibility for the operational running of Wild Ground is delegated to the Reserves Manager, who line manages, supervises, and monitors work programmes for up to five staff. Trustees are presented with regular progress reports on services and activities as well as financial reports; they exercise scrutiny and approve budgets.

Trustees also take responsibility for the development and approval of all company policies and procedures and for the recruitment and appointment of staff. Wild Ground is a subsidiary of Groundwork North Wales and benefits from the support of the parent's back-office functions in HR, Finance, Business Development, IT, and Sales and Marketing.

Related parties

Wild Ground collaborates with a wide range of partners at local, regional and national level. These include public bodies and other third sector organisations. The purpose of this collaboration is to develop new projects and services, to secure additional resources and to represent the third sector. A register of interests is kept and the declaration of any potential conflicts is invited at each trustee meeting.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The controls that are in place to reduce the likelihood of risk occurring include;

1. Having strong financial controls and procedures in place;
2. Having a reserve policy in place;
3. Taking appropriate and timely financial advice.

WILD GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Statement of public benefit

The Objects of Wild Ground as stated in the Memorandum and Articles of Association are as follows:- "to promote and assist in the preservation and conservation of land in the areas of benefit (North East Wales) which is of educational or 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, and to educate the public in all matters concerning wildlife and nature conservation".

The areas of benefit are defined as Wales and England.

The trustees have taken note of the Charity Commission's guidance on 'public benefit' and trust that this report reflects that guidance. Wild Ground discharges its responsibility under 'public benefit' by working in North East Wales to engage, inspire and enthuse local communities acting together, to protect wildlife, and enhance habitats and eco-systems as set out in 'Objectives and Activities'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03889382 (England and Wales)

Registered Charity number

1080838

Registered office

3-4 Plas Power Road
Tanyfron
Wrexham
LL11 5SZ

Trustees

A Brenchley Ecological Consultant And Garden Adviser (resigned 23.11.20)
S V Moore Retired
M Booker Retired
H E Wright Retired
N F Reader Retired (appointed 26.11.20)

Independent Examiner

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

Approved by order of the board of trustees on 25th November 2021 and signed on its behalf by:



S V Moore - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WILD GROUND

Independent examiner's report to the trustees of Wild Ground ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

25th November 2021

WILD GROUND

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	142,604	94,211	236,815	234,304
Other trading activities	3	11,279	-	11,279	1,616
Investment income	4	121	-	121	306
Total		<u>154,004</u>	<u>94,211</u>	<u>248,215</u>	<u>236,226</u>
EXPENDITURE ON					
Charitable activities					
Salaries and Wages		40,344	54,294	94,638	70,259
Office Expenses		57,504	63,659	121,163	99,778
Total		<u>97,848</u>	<u>117,953</u>	<u>215,801</u>	<u>170,037</u>
NET INCOME/(EXPENDITURE)		<u>56,156</u>	<u>(23,742)</u>	<u>32,414</u>	<u>66,189</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		136,925	317,925	454,850	388,661
TOTAL FUNDS CARRIED FORWARD		<u>193,081</u>	<u>294,183</u>	<u>487,264</u>	<u>454,850</u>

The notes form part of these financial statements

WILD GROUND

BALANCE SHEET
31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	15,910	-	15,910	19,231
Heritage assets	10	-	219,794	219,794	219,794
		<u>15,910</u>	<u>219,794</u>	<u>235,704</u>	<u>239,025</u>
CURRENT ASSETS					
Stocks	11	732	-	732	732
Debtors	12	135,503	-	135,503	90,871
Cash at bank and in hand		98,141	196,250	294,391	289,465
		<u>234,376</u>	<u>196,250</u>	<u>430,626</u>	<u>381,068</u>
CREDITORS					
Amounts falling due within one year	13	(57,205)	-	(57,205)	(43,382)
		<u>177,171</u>	<u>196,250</u>	<u>373,421</u>	<u>337,686</u>
NET CURRENT ASSETS					
		<u>193,081</u>	<u>416,044</u>	<u>609,125</u>	<u>576,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>193,081</u>	<u>416,044</u>	<u>609,125</u>	<u>576,711</u>
ACCRUALS AND DEFERRED INCOME	14	-	(121,861)	(121,861)	(121,861)
		<u>193,081</u>	<u>294,183</u>	<u>487,264</u>	<u>454,850</u>
NET ASSETS					
		<u>193,081</u>	<u>294,183</u>	<u>487,264</u>	<u>454,850</u>
FUNDS	15				
Unrestricted funds				193,081	136,925
Restricted funds				294,183	317,925
				<u>487,264</u>	<u>454,850</u>
TOTAL FUNDS				<u>487,264</u>	<u>454,850</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

WILD GROUND

BALANCE SHEET - continued
31ST MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25th November 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Stanley V. Moore'. The signature is written in a cursive, flowing style.

S V Moore - Trustee

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements of the 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 financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The company's presentational currency is pound sterling.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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 headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 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

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

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.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	-	1,038
Grants	93,821	109,679
Rent charge	59,915	13,283
Land management	83,079	107,083
Management fees	-	3,221
	<u>236,815</u>	<u>234,304</u>

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

	31.3.21	31.3.20
	£	£
Small grants	572	-
WCVA	39,700	59,729
Heritage Lottery	24,950	49,950
Groundwork UK	3,498	-
Aviva	539	-
Community Foundation Wales	19,592	-
Millenium Stadium Trust	4,970	-
	<u>93,821</u>	<u>109,679</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
JRS claims	11,565	-
Training fees	(926)	216
Other receipts	640	600
GCN Surveys	-	800
	<u>11,279</u>	<u>1,616</u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>121</u>	<u>306</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

5. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	3,321	3,059
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

	31.3.21	31.3.20
	£	£
Trustees' expenses	29	-
	<u> </u>	<u> </u>

7. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	89,386	62,949
Social security costs	3,246	4,160
Other pension costs	2,006	3,150
	<u> </u>	<u> </u>
	94,638	70,259
	<u> </u>	<u> </u>

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

	31.3.21	31.3.20
Office and management	6	6
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	124,625	109,679	234,304
Other trading activities	1,616	-	1,616
Investment income	306	-	306
	<u> </u>	<u> </u>	<u> </u>
Total	126,547	109,679	236,226
 EXPENDITURE ON			
Charitable activities			
Salaries and Wages	41,615	28,644	70,259
Office Expenses	99,778	-	99,778
	<u> </u>	<u> </u>	<u> </u>
Total	141,393	28,644	170,037

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(14,846)	81,035	66,189
 RECONCILIATION OF FUNDS			
Total funds brought forward	151,771	236,890	388,661
 TOTAL FUNDS CARRIED FORWARD	 <u>136,925</u>	 <u>317,925</u>	 <u>454,850</u>
 9. TANGIBLE FIXED ASSETS			
	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st April 2020 and 31st March 2021	<u>11,232</u>	<u>58,833</u>	<u>11,232</u>
DEPRECIATION			
At 1st April 2020	1,646	58,425	11,232
Charge for year	<u>784</u>	<u>87</u>	<u>-</u>
At 31st March 2021	<u>2,430</u>	<u>58,512</u>	<u>11,232</u>
NET BOOK VALUE			
At 31st March 2021	<u>8,802</u>	<u>321</u>	<u>-</u>
At 31st March 2020	<u>9,586</u>	<u>408</u>	<u>-</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	<u>11,512</u>	<u>16,579</u>	<u>109,388</u>
DEPRECIATION			
At 1st April 2020	2,275	16,579	90,157
Charge for year	<u>2,450</u>	<u>-</u>	<u>3,321</u>
At 31st March 2021	<u>4,725</u>	<u>16,579</u>	<u>93,478</u>
NET BOOK VALUE			
At 31st March 2021	<u>6,787</u>	<u>-</u>	<u>15,910</u>
At 31st March 2020	<u>9,237</u>	<u>-</u>	<u>19,231</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

10. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1st April 2020 and 31st March 2021	<u>219,794</u>
NET BOOK VALUE	
At 31st March 2021	<u>219,794</u>
At 31st March 2020	<u>219,794</u>

The directors have valued the Heritage Assets having sought advice.

11. STOCKS

	31.3.21 £	31.3.20 £
Stocks	<u>732</u>	<u>732</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	92,183	47,551
Amounts owed by group undertakings	<u>43,320</u>	<u>43,320</u>
	<u>135,503</u>	<u>90,871</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	16,320	141
Amounts owed to group undertakings	37,706	29,010
Social security and other taxes	1,107	2,159
Accrued expenses	<u>2,072</u>	<u>12,072</u>
	<u>57,205</u>	<u>43,382</u>

14. ACCRUALS AND DEFERRED INCOME

	31.3.21 £	31.3.20 £
Accruals and deferred income	<u>121,861</u>	<u>121,861</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Group Fund	136,925	56,156	193,081
Restricted funds			
Restricted Fund	317,925	(23,742)	294,183
TOTAL FUNDS	<u>454,850</u>	<u>32,414</u>	<u>487,264</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	154,004	(97,848)	56,156
Restricted funds			
Restricted Fund	94,211	(117,953)	(23,742)
TOTAL FUNDS	<u>248,215</u>	<u>(215,801)</u>	<u>32,414</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
Group Fund	151,771	(14,846)	136,925
Restricted funds			
Restricted Fund	236,890	81,035	317,925
TOTAL FUNDS	<u>388,661</u>	<u>66,189</u>	<u>454,850</u>

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	126,547	(141,393)	(14,846)
Restricted funds			
Restricted Fund	109,679	(28,644)	81,035
TOTAL FUNDS	<u>236,226</u>	<u>(170,037)</u>	<u>66,189</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Group Fund	151,771	41,310	193,081
Restricted funds			
Restricted Fund	236,890	57,293	294,183
TOTAL FUNDS	<u>388,661</u>	<u>98,603</u>	<u>487,264</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group Fund	280,551	(239,241)	41,310
Restricted funds			
Restricted Fund	203,890	(146,597)	57,293
TOTAL FUNDS	<u>484,441</u>	<u>(385,838)</u>	<u>98,603</u>

Unrestricted Reserves

Group fund is an unrestricted reserve which represents the surplus amounts carried forward to future periods for general spending on site maintenance and other costs determined by the Board of Trustees. The receipt of funding has not been contingent on the resources being expended for any purpose other than that determined by the Board of Trustees.

WILD GROUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

16. ULTIMATE PARENT COMPANY

The company is under the control of Groundwork North Wales, the parent charity.

Groundwork North Wales is a registered charity, number 1004132. Its Company Registration Number is 02614714. The charity has the following aims and objectives:

Groundwork North Wales has the same registered office as Wild Ground.

- Improve people's prospects by increasing the confidence, skills, well being 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;
- 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.

17. CAPITAL COMMITMENTS

	31.3.21	31.3.20
	£	£
Contracted but not provided for in the financial statements	-	-
	<u> </u>	<u> </u>

18. RELATED PARTY DISCLOSURES

During the year the charity purchased services and delivery and overhead recharges from the parent charity amounting to £174,068 (2020: £145,517) and sold services to the parent charity amounting to -£926 (2020: £266).

19. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

Every member promises, if the charity is dissolved while they remain a member or within 12 months of their resignation as a member, to pay up to £1 towards the cost of dissolution and the liabilities incurred by the charity.

WILD GROUND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1,038
Grants	93,821	109,679
Rent charge	59,915	13,283
Land management	83,079	107,083
Management fees	-	3,221
	<u>236,815</u>	<u>234,304</u>
Other trading activities		
JRS claims	11,565	-
Training fees	(926)	216
Other receipts	640	600
GCN Surveys	-	800
	<u>11,279</u>	<u>1,616</u>
Investment income		
Deposit account interest	121	306
	<u>248,215</u>	<u>236,226</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Trustees' expenses	29	-
Wages	89,386	62,949
Social security	3,246	4,160
Pensions	2,006	3,150
Telephone	790	2,057
Postage and stationery	158	1,754
Computer and IT	1,344	-
Repairs and renewals	1,667	349
Staff expenses	3,840	(101)
Conservation management	29,092	9,916
Motor expenses	1,109	9,041
Training	3,097	1,797
Travel and subsistence	160	148
Sundries and admin	2,671	11,455
Insurance	-	6,147
Bad debts	(50)	-
Publicity material	748	174
Recharged overheads	67,156	47,304
Improvements to property	784	1,123
Plant and machinery	87	239
Motor vehicles	2,450	1,330
Computer equipment	-	368
	<u>209,770</u>	<u>163,360</u>

This page does not form part of the statutory financial statements

WILD GROUND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	31.3.21 £	31.3.20 £
Support costs		
Governance costs		
Accountancy and legal fees	6,031	6,677
Total resources expended	215,801	170,037
Net income	32,414	66,189

This page does not form part of the statutory financial statements