

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').

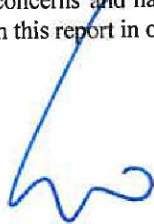
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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>177,171</u>	<u>196,250</u>	<u>373,421</u>	<u>337,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		193,081	416,044	609,125	576,711
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

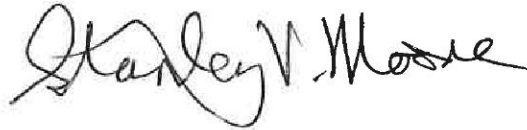
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

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

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	-

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
Total	94,638	70,259

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

	31.3.21	31.3.20
	6	6
Office and management	6	6

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
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
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	219,794
NET BOOK VALUE	
At 31st March 2021	219,794
At 31st March 2020	219,794

The directors have valued the Heritage Assets having sought advice.

11. STOCKS

	31.3.21 £	31.3.20 £
Stocks	732	732

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	43,320	43,320
	135,503	90,871

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	2,072	12,072
	57,205	43,382

14. ACCRUALS AND DEFERRED INCOME

	31.3.21 £	31.3.20 £
Accruals and deferred income	121,861	121,861

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
	<hr/> 236,815	<hr/> 234,304
Other trading activities		
JRS claims	11,565	-
Training fees	(926)	216
Other receipts	640	600
GCN Surveys	-	800
	<hr/> 11,279	<hr/> 1,616
Investment income		
Deposit account interest	121	306
	<hr/>	<hr/>
Total incoming resources	248,215	236,226
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
	<hr/> 209,770	<hr/> 163,360

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