

**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.

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

BALANCE SHEET  
31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		319,692	932,768	1,252,460	609,125
<b>ACCRUALS AND DEFERRED INCOME</b>	16	(103,018)	-	(103,018)	(121,861)
		<u>216,674</u>	<u>932,768</u>	<u>1,149,442</u>	<u>487,264</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	17				
Unrestricted funds				216,674	193,081
Restricted funds				<u>932,768</u>	<u>294,183</u>
<b>TOTAL FUNDS</b>				<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.

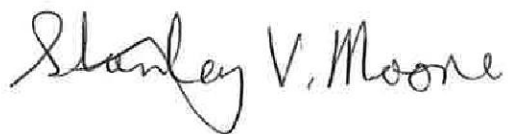
The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 'S' and 'M'.

S V Moore - Trustee

**WILD GROUND**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	677,310	4,805
Net cash provided by operating activities		677,310	4,805
<b>Cash flows from investing activities</b>			
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		(695,498)	121
<b>Change in cash and cash equivalents in the reporting period</b>		(18,188)	4,926
<b>Cash and cash equivalents at the beginning of the reporting period</b>		294,391	289,465
<b>Cash and cash equivalents at the end of the reporting period</b>		276,203	294,391

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	<u>294,391</u>	<u>(18,188)</u>	<u>276,203</u>
	<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
	-	600,000	600,000
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	<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	<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	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	142,604	94,211	236,815
Other trading activities	11,279	-	11,279
Investment income	121	-	121
<b>Total</b>	<u>154,004</u>	<u>94,211</u>	<u>248,215</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Salaries and Wages	40,344	54,294	94,638
Office Expenses	57,504	63,659	121,163
<b>Total</b>	<u>97,848</u>	<u>117,953</u>	<u>215,801</u>
<b>NET INCOME/(EXPENDITURE)</b>	56,156	(23,742)	32,414
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	136,925	317,925	454,850
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
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>
At 31st March 2022			
<b>DEPRECIATION</b>			
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>
At 31st March 2022			
<b>NET BOOK VALUE</b>			
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 £
<b>MARKET VALUE</b>	
At 1st April 2021	219,794
Additions	85,250
	<u>305,044</u>
At 31st March 2022	
<b>NET BOOK VALUE</b>	
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	<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**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
Group Fund	193,081	23,593	216,674
<b>Restricted funds</b>			
Restricted Fund	294,183	638,585	932,768
<b>TOTAL FUNDS</b>	<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 2022

**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Group Fund	126,959	(103,366)	23,593
<b>Restricted funds</b>			
Restricted Fund	769,846	(131,261)	638,585
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Group Fund	136,925	56,156	193,081
<b>Restricted funds</b>			
Restricted Fund	317,925	(23,742)	294,183
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Group Fund	154,004	(97,848)	56,156
<b>Restricted funds</b>			
Restricted Fund	94,211	(117,953)	(23,742)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Group Fund	136,925	79,749	216,674
<b>Restricted funds</b>			
Restricted Fund	317,925	614,843	932,768
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Group Fund	280,963	(201,214)	79,749
<b>Restricted funds</b>			
Restricted Fund	864,057	(249,214)	614,843
<b>TOTAL FUNDS</b>	<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.