



Groundwork Caerphilly

**Annual Report and
Financial Statements 2023/24**

Groundwork Caerphilly

Charity registration no. 1006811
Company registration no. 2501792

Registered office
Ty Mynyddislwyn Offices, Bryn Road, Pontllanfraith, Blackwood, Gwent NP12 2BH

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About Groundwork Caerphilly

Groundwork Caerphilly is a charity, working within the federation of Groundwork Trusts, locally and nationally to transform lives in the UK's most disadvantaged communities.

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

We help people gain confidence and skills, get into training and work, protect and improve green spaces, lead more active lives and overcome significant challenges such as poverty, isolation, low skills and poor health.

Groundwork Caerphilly is registered as a company and charity. This report outlines the activity, priorities and financial position of Groundwork. More information on our work can be found in our Impact Report and on our website.

Chairman's statement

Our operations have gone from strength to strength this year, with growth across the environment centre and our flagship furniture reuse operation, the Furniture Revival and I'm impressed by the resilience of the charity's enterprising activity, which supports local communities in need.

The highlights this year have been:

- Continued refurbishment of the Environment Centre - our listed building and head office
- Growth in The Furniture Revival with the opening of a new shop in Maesteg, Bridgend

I would like to thank the loyal and dedicated staff in Groundwork Caerphilly who are the foundation of our continuing success. The resilience and success of Groundwork Caerphilly lies in our capacity to not only function in difficult circumstances but also to constantly adapt whilst always being conscious of the welfare of our staff and of our customer base.

Governance

Registration numbers

Charity registration no. 1006811 Company registration no. 2501792

Structure

Groundwork Caerphilly's governing documents are its Memorandum and Articles of Association, which were last amended by written resolution in 2012.

Board of trustees

The board of trustees sit in accordance with the Charities Act 2011 and they are also the directors of the company in accordance with the Companies Act 2006. The majority of our trustees are co-opted, with one nominated member from Caerphilly council. We seek a broad skills base on our board of trustees to enable us to benefit from specialist expertise and networks.

We take our governance responsibilities very seriously, recognising the need to ensure as much of our resource as possible is expended on delivering our charitable mission while ensuring our organisation is strong, well-managed and financially viable in the long term.

New trustees are provided with an induction to the organisation, which includes a specific focus on their role and responsibilities.

Trustees are responsible for ensuring sound organisational systems, processes and policies are maintained and embedded in the way Groundwork UK is managed. This includes policies governing our fundraising standards, our investments and our responsibilities to our staff, volunteers and beneficiaries. We pay particular attention to issues of health and safety, safeguarding, data protection and information security, each of which has a champion on our board, and maintains comprehensive business continuity arrangements. We undertake a regular skills audit of our board to ensure we have access to the expertise needed to run our organisation efficiently, effectively and safely.

Groundwork Wales' Management Team is led by the Chief Executive and includes senior staff members responsible for financial and business management, business development, communications and fundraising and programme management. Groundwork Wales management team manage Groundwork Caerphilly. This team is fully accountable to the Board and its Committees. It operates through delegated powers outlined in our financial regulations and provides regular reports on financial and operational performance and risk management.

Related party transactions

Each Groundwork Trust is an independent charity with similar aim. We operate within a group structure and Groundwork Caerphilly is a wholly owned subsidiary. Each Trust is therefore responsible for its own management and administration, and for developing and delivering projects that meet its objectives and core purposes. The appointed trustees of Groundwork Wales are also trustees of Groundwork Caerphilly. Groundwork Caerphilly is a related party to Groundwork Wales.

Groundwork Caerphilly has considered the other disclosure requirements of the SORP and believes that there are no other related party transactions.

Our commitments

Everything Groundwork Caerphilly does is underpinned by a set of values, which inform the way we work and behave. We are environmentally aware and focused on communities in need. We are collaborative, show integrity and strive for quality in everything we do. Our decisions, actions and operations are also guided by our sustainable development policy, which sets out how we aim to contribute to creating a strong and just society living within environmental limits.

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes".

All of our fundraising is managed internally and we do not employ commercial participators or professional third-party fundraisers. The day to day management of all income generation activity is delegated to the senior management team, who are accountable to the trustees.

Groundwork Caerphilly is not required to be bound by any regulatory scheme.

As a charity dedicated to supporting people who may be vulnerable we are committed to ensuring our operations are delivered safely and to the highest ethical standards. We have a Groundwork-wide commitment to effective safeguarding and aim to meet best practice standards in terms of management, governance and transparent reporting.

Advisors

Auditors

HSJ Audit Limited
Severn House
Hazell Drive
Newport
NP10 8FY

Bankers

HSBC
91 High Street
Blackwood NP12
1PN

The Board of Trustees

The trustees (who are the directors of the company in accordance with the Companies Act 2006) on the date of approval of this report, or who served as trustees at any time during the year reported on, are as follows.

Appointed trustees	First appointed	Last appointed	Retired/resigned
Councillor C Mann	18 July 2012		
Mr P Fiander	17 September 2019		
Mr J Greenidge	17 September 2019		23 rd May 2024
Mr D Havard	17 September 2019		27 th May 2022
Ms K Heenan-Davies	17 September 2019		11 th November 2022
Ms N Rees	17 September 2019		6 th September 2024

Chair

Mr P Fiander

Chief Executive

Ms K Stevenson

Objectives and public benefit

Groundwork Caerphilly's charitable objectives are set down in its Memorandum of Association and date from the interpretation of charitable activities when they were drafted, as amended at annual general meetings and by written resolution in 2012. They commit Groundwork Caerphilly to delivering and promoting regeneration and sustainable development as follows.

To promote the conservation, protection and improvement of the physical and natural environment in the County Boroughs of Caerphilly and other South Wales Local Authority areas including Torfaen, Newport and Monmouthshire.

To provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for those living in or working in or resorting to the Area.

To advance public education in environmental matters and of the ways of better conserving, protecting and improving the same wheresoever.

To promote for the public benefit, urban or rural regeneration in areas of social and economic deprivation within the Area by all or any of the following means:

- the relief of poverty in such ways as may be thought fit;
- the relief of unemployment in such ways as may be thought fit including assistance to find employment;
- the advancement of education, training or re-training particularly amongst unemployed people and providing unemployed people with work experience;
- the provision of financial assistance, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
 - (a) in setting up their own businesses; or
 - (b) to existing businesses;
- the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;

- the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing;
- the maintenance, improvement or provision of public amenities, including the provision of routeways such as footpaths and cycleways and access to main transport routes;
- the preservation of buildings or sites of historic or architectural importance;
- the provision or assistance in the provision of recreational facilities for the public at large and/or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- the protection or conservation of the environment, including the reclamation of derelict land for use as open space;
- the provision of public health facilities and childcare, including the provision of schemes to promote healthier lifestyles and crèche facilities to increase the ability of parents to take up employment;
- the promotion of public safety and prevention of crime, including the alleviation of anti-social behaviour;
- such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

To promote sustainable development for the benefit of the public within the Area by:

- the preservation, conservation and the protection of the environment and the prudent use of resources;
- the relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities;
- the promotion of sustainable means of achieving economic growth and regeneration.

To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development in this Article and in Article 1 above means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

To promote the efficiency and effectiveness of charities within the Area in the direct furtherance of their objects (or any one of them) by the provision of information, advice and assistance in the establishment, administration and management of such charities including assistance of all types in connection with the raising and distribution of funds.

To promote the efficiency and effectiveness of the voluntary sector for the benefit of the public by the provision of information, support and advice to local community-based groups anywhere in the Area.

Groundwork Caerphilly's trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the organisation's objectives and planning future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives set out above. Further details about the impact of Groundwork UK's activities during the year can be found on the following pages.

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

For further details about our work visit www.groundwork.org.uk

Strategic report for the year ended 31 March 2024

The Board of Trustees presents its report for the year ended 31 March 2024. This includes statements about our organisation (page 2), its objectives and its governance (page 3), our financial and operational review for the year (pages 7-9), our plans for the future (pages 6-7) and details of our trustees, senior staff and advisers (pages 31-32).

1. Performance overview

2023/24 has been a challenging year for Groundwork Caerphilly.

The majority of activities set out in our business plan for the year have been progressed.

Levels of income generated for the year were up by £1,400 as a result of recovering from a challenging operating environment with the ongoing pandemic.

Activity highlights

Groundwork continues to deliver a rich variety of local projects, programmes and services that are transforming lives in local communities and helping more people get involved in taking action to improve their personal circumstances and the quality of life in their area.

Last year we sourced £386,272 of funding or enterprising income to support our mission.

During the year we commenced refurbishment works to the building which is listed at Grade II. A full slate roof refurbishment together with additional flat roof and other cosmetic improvements have been necessary in order to bring the building up to the required standard as well as seal water ingress issues.

2. Our plans for the future

In order to ensure Groundwork Caerphilly's activities are fully aligned with the needs and expectations of our wider federation, our forward plans are clearly and explicitly driven by Groundwork's collectively agreed strategy. This can be summarised as follows:

'Groundwork 2024', details how we will support communities to combat the climate and nature emergency, improve their health and wellbeing and gain access to learning and work opportunities.

Groundwork 2024 sets out the charity's ambition to become a significant, radical, national force for driving change in attitudes, behaviours, places and prospects in the local communities that need it most. The strategy commits Groundwork to achieving the following by 2024:

- Mobilise 75,000 days of voluntary action to combat the climate and nature emergency
- Connect 50,000 people with their community and nature to improve wellbeing
- Support 20,000 people into accessing learning and work

Groundwork Caerphilly will continue to run Ty Mynyddislwyn Environment Centre to provide facilities for local communities as well as Groundwork Wales programmes, to improve and strengthen our provision of community development, physical activity, environmental regeneration, employability and volunteering programmes. We will do this by the selling on of reusable furniture to customers in need and delivering contracts to Caerphilly County Borough Council and developing new contracts with other Local Authorities.

3. Financial performance

Groundwork Caerphilly net incoming resources for 2023/24 totalled £23,036 (compared to £5,269 in 2022/23), with an unrestricted surplus of £39,042.

Our long-term financial strategy has two clear and linked strands as follows:

- to manage our overhead costs to ensure discretionary spending is focused on supporting front line delivery and generating more income while maintaining the capacity we need to operate effectively and safely.
- to achieve an operating surplus so that we can hold a level of reserves sufficient to sustain our charitable operations and strengthen our balance sheet to support commercial services and manage the risk of outcome-based funding arrangements.

3.1 Reserves

In line with this financial strategy, our trustees have agreed that we should aim to hold 3 months operating costs (circa £82K) in liquid reserves. We believe this is appropriate for the following reasons:

- to absorb short term setbacks such as loss or delays in funding
- to provide the working capital required to finance retrospective programme funding which can result in considerable timing differences between expenditure and receipt of funds
- to cover the cost of investing in staff training and development to develop new and improved services for Groundwork
- to cover the cost of developing new services, such as improved communications, research and quality and business information systems
- to set aside funds for capital assets such as ICT equipment
- to provide funding to cover any unforeseen downturn in activity, allowing alternative activity to be generated and/or a planned down-sizing of our staff team.

The above needs for reserves have to be balanced against the following factors:

- the need to be seen as a responsible charity by the Charity Commission, our partners and funders, our member Trusts within Groundwork and the communities we serve
- the need to avoid the creation or retention of unnecessary surpluses for which there is no future planned requirement or that bear no relation to our charitable aims.

Unrestricted reserves, excluding designated reserves, are in surplus by £133,415 (2023: £70,855) with restricted funds of £154,080 (2023: £170,086). Designated funds of £46,185 will be spent for future maintenance costs to the Ty Mynyddislwyn premises.

Restricted funds can only be used in accordance with agreements reached with funders relating to programmes of work and therefore do not form part of the general reserves that are under the control of the trustees. These funds at the year-end relate to fixed assets acquired in previous years, which are being depreciated over their useful life. The future movements on any such restricted funds reflect the long-term nature of Groundwork Caerphilly's programme activity and in no way reflects on the organisation's financial efficiency or performance.

3.2 Investments

The majority of the grant funds obtained by Groundwork Caerphilly are provided against specified projects for particular needs and are therefore of a restricted nature.

We do not invest monies.

3.3 Principal funding sources

Our major sources of funding during the last year are set out below.

- Income through charitable trading:
 - The selling on of reusable furniture to customers in need
 - The rental of facilities at Ty Mynyddislwyn Environment Centre
 - The delivery of contracts under SLA with Caerphilly Council for the collection of bulky household waste and white goods
 - The delivery of contracts for battery collections
- Public sector funding - £22,294 (£34,218 in 2023)
 - Caerphilly County Borough Council SLAs
 - Community Facilities Programme
- Charitable Donations

3.4 Expenditure on charitable objectives

In line with the objectives set in our Groundwork 2020 strategy and the Groundwork Caerphilly business plan, our expenditure in the year was directed towards the following activities:

- The selling collection and selling on of reusable furniture to customers in need
- The rental of facilities at Ty Mynyddislwyn Environment Centre
- The delivery of contracts under SLA with Caerphilly Council for the collection of bulky household waste and white goods
- The delivery of contracts for battery collections
- Operation of Groundwork Wales' office base from Ty Mynyddislwyn

3.5 Key Performance Indicators

Data against a number of key performance indicators is presented to our trustees on a quarterly basis to measure our success in profile raising, income generation, programme management and continual improvement. These KPIs are tracked on a rolling basis and compared to target levels of performance outlined in our annual business plan.

Monthly management accounts track progress against our financial targets and reforecasts to the year-end are made quarterly. A key performance indicator is the amount of income secured as a percentage of forecast salaries and operating costs. This informs year-end forecasts based on prior years' experience.

3.6 Sustainable Development Report

Groundwork's charitable mission is to promote sustainable development – helping communities and individuals develop the understanding and capability to take action and make choices that deliver social equity and economic prosperity while recognising the need to live within the earth's finite natural resources. In order to have credibility as an organisation we need to demonstrate that the principles of sustainable development underpin the way we go about our work. Our sustainable development policy commits us to reporting on how these principles are integral to the way we plan and manage our operations, support our employees and utilise our resources.

3.7 Principal risks and uncertainties

Our board of trustees understands its responsibilities under the Charity Commission's Statement of Recommended Practice (SORP) for ensuring that the major risks to which the charity is exposed are identified and reviewed, and that there are systems in place to mitigate them.

Within our Group, Trustees regularly review the development and operation of our risk management process and receive quarterly updates on actions put in place to mitigate the most significant ongoing risks. Risks are identified by our staff teams and reviewed on a regular basis by our management team.

The major areas of potential risk, for which we have active mitigation strategies in place, are as follows:

- Slow recovery in financial climate, inability to secure income and threat to bottom line and business viability
- Increased competition / Diminishing Grant funds
- Lower Business Viability/Pressure on reserves - Significant reduction in core funding WG, Significant reduction in funding Local Authorities

Groundwork Caerphilly recognises that risk management is an essential part of good business practice and an effective mechanism of good governance.

The Board is committed to ensuring that risk management processes are embedded throughout the organisation, and that these processes are used to help identify at an early stage issues that affect performance or the achievement of our purpose.

However, trustees also recognise that our process can only seek to manage rather than eliminate risk, and that it should therefore be only one of the tools that the Board uses to provide effective control and management of the administration of the charity.

3.8 Financial instruments

Groundwork Caerphilly's financial risk management objective is broadly to seek to make neither profit nor loss from exposure to currency or interest rate risks. Our policy is to finance fixed assets and working capital through retained reserves.

4 Statement of trustees' responsibilities

The trustees, who are also the directors of Groundwork Caerphilly for the purposes of company law, are responsible for preparing the Annual Report and financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Signed on behalf of the Board of trustees



Phillip Fiander
Chairman

Date: 20/11/2024

Groundwork Caerphilly

Independent Auditor's Report to the Members of Groundwork Caerphilly

Opinion

We have audited the financial statements of Groundwork Caerphilly (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Groundwork Caerphilly

Independent Auditor's Report to the Members of Groundwork Caerphilly

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 9 and 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Groundwork Caerphilly

Independent Auditor's Report to the Members of Groundwork Caerphilly

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework.

We communicated identified fraud risks throughout the engagement team and remained alert throughout the engagement process for any indications of fraud.

As required by the auditing standards, we identify and assess the risk of material misstatement of financial statements, whether due to fraud or error, in particular revenue recognition and management override of control. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of material misstatement and non-compliance with laws and regulations, including fraud, we designed procedures which included;

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable laws and regulations;
- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual account combinations;
- Assessing whether revenue has been accounted for in the correct period and the existence of revenue at the cut off date based on the adopted accounting policy for revenue.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Groundwork Caerphilly

Independent Auditor's Report to the Members of Groundwork Caerphilly

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Andrew Hill FCCA ACA DChA BFP (Senior Statutory Auditor)
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

21 November 2024

Groundwork Caerphilly

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	40,800	-	40,800
Charitable activities	4	<u>335,309</u>	<u>10,163</u>	<u>345,472</u>
Total income		<u>376,109</u>	<u>10,163</u>	<u>386,272</u>
Expenditure on:				
Charitable activities	5	<u>(337,067)</u>	<u>(26,169)</u>	<u>(363,236)</u>
Total expenditure		<u>(337,067)</u>	<u>(26,169)</u>	<u>(363,236)</u>
Net income/(expenditure)		<u>39,042</u>	<u>(16,006)</u>	<u>23,036</u>
Net movement in funds		39,042	(16,006)	23,036
Reconciliation of funds				
Total funds brought forward		<u>140,558</u>	<u>170,086</u>	<u>310,644</u>
Total funds carried forward	19	<u>179,600</u>	<u>154,080</u>	<u>333,680</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	30,545	-	30,545
Charitable activities	4	344,910	9,130	354,040
Other income		<u>287</u>	<u>-</u>	<u>287</u>
Total income		<u>375,742</u>	<u>9,130</u>	<u>384,872</u>
Expenditure on:				
Charitable activities	5	<u>(351,492)</u>	<u>(28,111)</u>	<u>(379,603)</u>
Total expenditure		<u>(351,492)</u>	<u>(28,111)</u>	<u>(379,603)</u>
Net income/(expenditure)		<u>24,250</u>	<u>(18,981)</u>	<u>5,269</u>
Net movement in funds		24,250	(18,981)	5,269
Reconciliation of funds				
Total funds brought forward		<u>116,308</u>	<u>189,067</u>	<u>305,375</u>
Total funds carried forward	19	<u>140,558</u>	<u>170,086</u>	<u>310,644</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 19.

The notes on pages 17 to 28 form an integral part of these financial statements.

Groundwork Caerphilly
(Registration number: 2501792)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	11	-	1,281
Tangible assets	12	153,435	169,012
Investments	13	<u>100</u>	<u>100</u>
		<u>153,535</u>	<u>170,393</u>
Current assets			
Stocks	14	10,465	9,032
Debtors	15	31,046	15,997
Cash at bank and in hand	16	<u>231,270</u>	<u>489,446</u>
		272,781	514,475
Creditors: Amounts falling due within one year	17	<u>(92,636)</u>	<u>(374,224)</u>
Net current assets		<u>180,145</u>	<u>140,251</u>
Net assets		<u>333,680</u>	<u>310,644</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		154,080	170,086
Unrestricted income funds			
Unrestricted funds		<u>179,600</u>	<u>140,558</u>
Total funds	19	<u>333,680</u>	<u>310,644</u>

The financial statements on pages 15 to 28 were approved by the trustees, and authorised for issue on 20 November 2024 and signed on their behalf by:



.....
P T Fiander
Trustee

The notes on pages 17 to 28 form an integral part of these financial statements.

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Ty Mynyddislwyn Offices

Bryn Road

Pontllanfraith

Blackwood

NP12 2BH

These financial statements were authorised for issue by the trustees on 20 November 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

Basis of preparation

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest£.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Figures contained in the financial statements have been rounded to the nearest pound.

Going concern

The charity reported a net unrestricted inflow of £39,043 for the year. Trustees are monitoring results on a frequent basis. The trustees are of the view that with the support of the parent charity, the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

Judgements

In the application of charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income and endowments

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Income and grants are included in incoming resources when receivable, except as follows: -

- When donors specify that the grants must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Grants that relate to capital expenditure on specific projects are treated as restricted funds that are charged to the income and expenditure account at acquisition. This treatment is due to the nature of the funding as the grants are received to provide equipment to specifically run the projects and services.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

Expenditure incurred by the charity in the year has been split between restricted and unrestricted funds. Costs have been analysed between direct charitable expenditure, fundraising and publicity and the administration and management of the charity. Expenditure relating directly to a cost category has been charged to that account. Expenditure, which includes more than one cost category, has been apportioned on a reasonable, justifiable and consistent basis to the categories involved. Committed expenditure that has yet to be invoiced is, in line with best accounting practice, not recognised in these accounts. It is intended that such expenditure will be funded by future income flows.

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

Expenditure has been allocated to management and administration of the trust, where it relates to the management of the trust's assets, organisational administration and compliance with constitutional and statutory requirements.

Charitable activities

This includes all expenditure directly related to the aims of the charity as follows:

- To promote the conservation, protection and improvement of the physical and natural environment.
- To provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for those living, working and visiting in the area.
- To advance public education in environmental matters and in the ways of better conserving, protecting and improving the environment.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These costs include the costs of governance arrangements, which relate to the general running of Groundwork Caerphilly as opposed to the direct management functions inherent in generating funds, service delivery and programme of project work. These include such items as external audit, legal advice for trustees and costs associated with constitutional and statutory requirements.

Taxation

As a registered charity, Groundwork Caerphilly is entitled to the exemption from taxation in respect of income and capital gains received with sections 47.8-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	20% on cost

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computers	33.33% on cost
Office equipment	20% on cost
Plant & machinery	20% on cost
Buildings	2.5% on cost
Land	0% on cost

Fixed asset investments

Investments relate to 100% of the share capital of the charity's wholly owned trading subsidiary and are recognised at cost less provision for impairment.

Stock

Stocks are valued at the lower of cost and net realisable value. Net realisable value is based on the estimated selling price after taking into account all further costs and excess stocks that are slow moving.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the trust's general objectives.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds are funds subject to specific restrictive conditions imposed by the terms of the grant or funding body.

Hire purchase and finance leases

The rentals under operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against profit as incurred.

Pensions and other post retirement obligations

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity. Contributions payable are charged to the profit and loss account in the year they are payable and are charged against both restricted and unrestricted funds.

Financial instruments

Classification

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Recognition and measurement

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	40,800	40,800	30,545
	<u>40,800</u>	<u>40,800</u>	<u>30,545</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants	12,131	10,163	22,294	43,348
Environment Centre	38,208	-	38,208	61,664
Furniture Revival	284,970	-	284,970	249,028
	<u>335,309</u>	<u>10,163</u>	<u>345,472</u>	<u>354,040</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Staff costs	161,813	30,499	192,312	175,965
Administration and sundry	748	1,455	2,203	1,083
Volunteer costs	1,222	-	1,222	1,091
Communications & IT	5,629	1,568	7,197	3,785
Material & direct purchases	41,615	-	41,615	44,036
Motor travel and expenses	87	-	87	241
Subcontractors & consultancy	-	-	-	200
Premises expenses	64,043	6,109	70,152	80,418
Project travel and transport	14,001	-	14,001	16,636
Project publicity	84	-	84	84
Depreciation	16,859	-	16,859	17,106
Training & recruitment	467	-	467	1,314
Recharged premises costs	-	-	-	22,828
Governance	-	17,036	17,036	14,816
	<u>306,568</u>	<u>56,667</u>	<u>363,235</u>	<u>379,603</u>

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Analysis of governance and support costs

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	3,962	4,980
Depreciation of fixed assets	15,578	17,585
Amortisation of goodwill	1,281	1,397

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	145,125	122,742
Social security costs	8,841	8,610
Pension costs	2,485	5,891
Other staff costs	35,862	38,722
	<u>192,313</u>	<u>175,965</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Direct charitable	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 April 2023	6,988	6,988
Disposals	<u>(6,988)</u>	<u>(6,988)</u>
At 31 March 2024	<u>-</u>	<u>-</u>
Amortisation		
At 1 April 2023	5,707	5,707
Charge for the year	1,281	1,281
Eliminated on disposals	<u>(6,988)</u>	<u>(6,988)</u>
At 31 March 2024	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>1,281</u>	<u>1,281</u>

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2023	150,000	838	68,331	219,169
Disposals	<u>-</u>	<u>-</u>	<u>(11,400)</u>	<u>(11,400)</u>
At 31 March 2024	<u>150,000</u>	<u>838</u>	<u>56,931</u>	<u>207,769</u>
Depreciation				
At 1 April 2023	22,500	378	27,338	50,216
Charge for the year	1,875	166	13,477	15,518
Eliminated on disposals	<u>-</u>	<u>-</u>	<u>(11,400)</u>	<u>(11,400)</u>
At 31 March 2024	<u>24,375</u>	<u>544</u>	<u>29,415</u>	<u>54,334</u>
Net book value				
At 31 March 2024	<u>125,625</u>	<u>294</u>	<u>27,516</u>	<u>153,435</u>
At 31 March 2023	<u>127,500</u>	<u>460</u>	<u>40,993</u>	<u>168,953</u>

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Fixed asset investments

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2023	100	100
At 31 March 2024	100	100
Net book value		
At 31 March 2024	100	100
At 31 March 2023	100	100

14 Stock

	2024 £	2023 £
Stocks	10,465	9,032

15 Debtors

	2024 £	2023 £
Trade debtors	15,016	3,415
Prepayments	14,430	7,758
Accrued income	1,600	-
VAT recoverable	-	4,824
	31,046	15,997

16 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	50	-
Cash at bank	231,220	489,446
	231,270	489,446

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,422	44,979
Due to group undertakings	59,488	301,110
VAT grant repayable	3,160	-
Other creditors	-	101
Accruals	22,885	25,039
Deferred income	4,681	2,995
	92,636	374,224

18 Obligations under leases and hire purchase contracts

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General funds	70,855	359,073	(255,722)	(40,791)	133,415
<i>Designated</i>					
Building maintenance costs	69,703	-	(64,309)	40,791	46,185
Total unrestricted funds	140,558	359,073	(320,031)	-	179,600
Restricted funds					
Ty Mynyddislwyn Enironment Centre	127,500	-	(1,878)	-	125,622
Garfield Weston	2,431	-	(2,431)	-	-
Windpower Community Fund	172	-	(172)	-	-
Circular Economy Fund	39,983	-	(12,525)	-	27,458
Pen Bryn Oer	-	6,663	(6,663)	-	-
Quaker Oats	-	1,000	(1,000)	-	-
Tesco Community Grant	-	2,500	(1,500)	-	1,000
	170,086	10,163	(26,169)	-	154,080
Total funds	310,644	369,236	(346,200)	-	333,680

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General funds	33,508	360,926	(293,579)	(30,000)	70,855
<i>Designated</i>					
Building maintenance costs	<u>82,800</u>	-	<u>(43,097)</u>	<u>30,000</u>	<u>69,703</u>
Total unrestricted funds	<u>116,308</u>	<u>360,926</u>	<u>(336,676)</u>	-	<u>140,558</u>
Restricted funds					
Ty Mynyddislwyn Enironment Centre	129,375	-	(1,875)	-	127,500
Garfield Weston	9,031	-	(6,600)	-	2,431
Windpower Community Fund	372	-	(200)	-	172
Circular Economy Fund	50,289	-	(10,306)	-	39,983
Pen Bryn Oer	-	4,816	(4,816)	-	-
Cwtsh	<u>-</u>	<u>4,314</u>	<u>(4,314)</u>	<u>-</u>	<u>-</u>
	<u>189,067</u>	<u>9,130</u>	<u>(28,111)</u>	<u>-</u>	<u>170,086</u>
Total funds	<u>305,375</u>	<u>370,056</u>	<u>(364,787)</u>	<u>-</u>	<u>310,644</u>

The specific purposes for which the funds are to be applied are as follows:

Ty Myriyddislwyn Environment Centre - This represents funding provided to purchase the property under the capital asset transfer scheme. The depreciation cost is shown in resources expended.

Garfield Weston - grant funding provided for capital. The depreciation cost is shown in resources expended.

Windpower Community Fund - grant funding provided for capital. The depreciation cost is shown in resources expended.

Circular Economy Fund - The fund was open to local authorities to help Wales Shift towards a circular economy driving further increases in recycling and decarbonisation. In 2021/22, this included the donation of two vehicles to the charity, The depreciation cost is shown in resources expended.

Pen Bryn Oer - The funding was received to support community groups who offer vital services.

Groundwork Caerphilly

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	-	153,435	153,435
Fixed asset investments	100	-	-	100
Current assets	225,951	46,185	645	272,781
Current liabilities	(92,636)	-	-	(92,636)
Total net assets	133,415	46,185	154,080	333,680

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Intangible fixed assets	-	-	1,281	1,281
Tangible fixed assets	207	-	168,805	169,012
Fixed asset investments	100	-	-	100
Current assets	444,772	69,703	-	514,475
Current liabilities	(374,224)	-	-	(374,224)
Total net assets	70,855	69,703	170,086	310,644

21 Related party transactions

During the year the charity made the following related party transactions:

Groundwork Wales (Parent entity)

During the year ended 31 March 2024, the charity's parent company, Groundwork Wales, donated £30,000 to the charity (2023: £30,000).

During the year the charity was recharged £35,862 (2023: £38,722) by Groundwork Wales for salary costs. At the balance sheet date the amount due to Groundwork Wales was £59,488 (2023 - £301,110).

22 Parent and ultimate parent undertaking

Groundwork Wales is the charity's parent company and is the ultimate controlling party. Its purpose is to build sustainable communities in areas of need through joint environmental action. Groundwork Wales is the sole member of Groundwork Caerphilly; its company registration number is 03577896 and its charity registration number is 1096662

The company's immediate parent is Groundwork Wales, incorporated in England & Wales.

These financial statements are available upon request from Ty Mynyddislwyn Offices Bryn Road, Pontllanfraith, Blackwood, Gwent, NP12 2PH