

Zero Waste North West
Report and Financial Statements
Year Ended 30 June 2022
Charity Number NIC108127

Zero Waste North West
Report and Financial Statements Year Ended 30 June 2022

Report of the trustees for the year ended 30 June 2022

The trustees are pleased to present their report together with Receipts and Payments Accounts and the Independent examiners report on the accounts for the year ended 30 June 2021.

Reference and administration details

<u>Charity Name</u>	Zero Waste North West
<u>Other names known by</u>	ZWNW
<u>Charity Number</u>	NIC108127
<u>Principal Address</u>	7 Brompton Court Derry BT47 6FQ
<u>Independent Examiner</u>	Laurie Duffy L Duffy & Co Chartered Accountants 12 Queen Street Derry BT48 7EG
<u>Bankers</u>	The Co-Operative Bank

Trustees

Marian Teresa Farrell
Mary Webster
Ruth O'Callaghan
Paula Larkin
Maeve O'Neill
Mary McGuigan
Katie Duddy
James Graham
Jim Keys

Structure, governance and management

The charity is governed by its constitution and is constituted as a trust. Trustees are appointed and meet no less than 6 times per year.

Objectives and activities

The objects of the charity are the advancement of environmental protection and improvement to reduce the environmental impact of residential and commercial waste by promoting reducing, reusing, recycling together with product redesign and sustainable waste management. The charity promotes sustainable development by the preservation, conservation and the protection of the environment and the prudent use of natural resources and by promoting sustainable means of achieving economic wellbeing and regeneration.

Achievements and performance

In 2020-2021 Zero Waste North West, while organising most meetings online, remained connected to and engaged with networks of environmental activists throughout Ireland and Europe, worked in partnership with Derry City and Strabane District Council to support the Zero Waste City Region process, set up the first Cloth Nappy Library in the North West and in Nov 21 will be opening the first Zero Waste Hub to host the Nappy Library, the Use Less Shop, Fair trade and Lifecycles bicycle rescue and repair.

Financial review

The charity had unrestricted reserves of £993 at 30 June 2022 (£2,056 – 2021).

The charity does not have a policy on reserves as all monies raised are used to fund the company.

Independent examiners

A resolution will be proposed at the AGM that L Duffy & Co Chartered Accountants be re-appointed as independent examiners to Zero Waste North West for the ensuing year.

The trustees declare that they have approved the trustee's report above.

Signed on 4 November 2022 on behalf of the charity's trustees by

Mary Webster
Trustee

Marian Farrell
Trustee

Income and Expenditure Account for the year ended 30 June 2022

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		Unrestrict ed funds	Restricted funds	Total funds 2022	Last year 2021
		£	£	£	£
Receipts					
Grants	Note 2		26,085	26,085	10,000
Other Income	Note 3	13,270	9,090	22,360	211
		-----	-----	-----	-----
		13,270	35,175	48,445	10,211
Payments					
Wages			2,582	2,582	2,259
Programme Costs	Note 4	6,941	8,338	15,279	1,853
Hub Costs	Note 5	4,008	8,955	12,963	
Insurance		145		145	293
Telephone and advertising		12		12	195
Zoom		144		144	108
Website Fees		968		968	128
Access NI			10	10	43
Volunteer expenses		1,305	1,537	2,842	
Repairs and maintenance			531	531	
Subscriptions		15		15	231
Accountancy Fees		550		550	400
Bank charges		92		92	
Depreciation		153		153	153
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	14,333	21,953	36,286	5,663
Net Receipts/(Expenditure)	(1,063)	13,222	12,159	4,548
Funds brought forward	2,056	4,941	6,997	2,449
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds Carried Forward	993	18,163	19,156	6,997

Statement of assets and liabilities at 30 June 2022

	2022	2021
	£	£
Fixed Assets		
Computer	154	307
Current Assets		
Bank Current Account	19,552	7,090
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	19,552	7,090
Current Liabilities		
Accruals	(550)	(400)
	<hr/>	<hr/>
Net Current Assets/(Liabilities)	19,002	6,690

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	_____	_____
Net Assets/(Liabilities)	19,156	6,997
	_____	_____
The funds of the charity		
Funds brought forward	6,997	2,449
Net Receipts/(Expenditure)	12,159	4,548
	_____	_____
Total charity funds	19,156	6,997
	_____	_____

Approved by the trustees on 4 November 2022 and signed on their behalf by

Mary Webster

Marian Farrell

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Notes to the Financial Statements For Year Ended 30 June 2022

1. Accounting Policies

Accounting convention

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 and depreciation

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Computer - 33% straight line

Taxation

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

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2. Grants

	2022	2021
	£	£
National Lottery	15,900	10,000
Collaboration for Change	1,000	
DCSDC	1,000	
Arnold Clark	1,000	
CFNI	2,000	
Keep NI Beautiful	2,900	
The Honorable The Irish Society	800	
Council Grassroots Funding	985	
Unity Bank	500	
	<hr/>	<hr/>
	26,085	10,000

3. Other Income

	2022	2021
	£	£
Donations	9,450	42
Members Fees	64	169
Kit Hire	165	
Hub Income	8,288	
Useless Shop	509	
Fair Trade	535	
Life Cycles	2,990	
The Gathering	359	
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	22,360	211

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4. Programme Costs

	2021	2020
	£	£
Nappy Kits	552	1,853
Laundry		304
Useless Shop Stock		733
Fair Trade Stock		4,676
Life Cycle Costs		2,542
ZW Parenting		180
Toy Library		616
Cloth Nappy Library Pilot		1,681
Repair Café		3,069
Hub Launch		704
Miscellaneous		222
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	15,279	1,853

5. Hub Costs

	2022	2021
	£	£
Rent	6,350	
Insurance	343	
Hot Desk	522	
Phone	583	
Maintenance	658	
Electricity	770	
Sundry Expenses	74	
Rates	1,948	
Branding	1,500	
Rent St Columbs Park	215	
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		12,963

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6. Resources Expended

Total resources are stated after charging:

	2021	2020
	£	£
Accountant's remuneration	550	400
Depreciation	153	153
	_____	_____

7. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for year ended 30 June 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

8. Staff Costs

	2022	2021
	£	£
Wages and salaries	2,582	2,259
Social security costs	-	-
	_____	_____
	2,582	2,259
	_____	_____

**Independent examiner's report to the trustees of Zero Waste North West
(charity number NIC108127) on the accounts for the year ended 30
June 2022 set out on pages 3 to 8**

Respective responsibilities of trustees and examiner

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The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(3) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to

- ◆ examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 Act,
- ◆ to follow the procedures laid down in general directions given by the Charity Commission (under section 65 of the 2008 Act), and
- ◆ to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - ◆ to keep accounting records in accordance with section 63 of the Charities Act (Northern Ireland) 2008; and
 - ◆ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2008 Acthave not been met; or

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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 4 November 2022

Laurie Duffy
Fellow of the Institute of Chartered Accountants in Ireland

L Duffy & Co
Chartered Accountants
12 Queen Street
Derry
BT48 7EG