

Zero Waste North West
Report and Financial Statements
Year Ended 30 June 2023
Charity Number NIC108127

Report of the trustees for the year ended 30 June 2023

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 2023.

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
<u>Trustees</u>	Marian Farrelll Mary Webster Ruth O’Callaghan Stewart Wright Conall Morrison Marcella Di Palo Anjuli Grantham Maria Herron Maeve Leahy Helen Ni Bhaoighill Brad Dickinson

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 2022-2023 Zero Waste North West consolidated our projects with an emphasis on setting up support structures for the volunteers who are running them. We have been reflecting on how we can continue to develop sustainable alternatives while practising and modelling care for each other. We have been making decisions to step back from development, not to look for big funding but to build on the connections we have been making with other groups, strengthening the networks of people who are acting for positive change.

After two years, we are moving the projects from the Zero Waste Hub. The Use Less Shop and Foyle Fair Trade will continue to sell their products and engage with people at community events and local markets. The Cloth Nappy Library team are available for support and the nappy kits can be booked online. The Toy Library is setting up in the Hazelbank Community, providing a model for other communities. Repair Café Foyle continues to coordinate a team of fixers in different community venues, encouraging the sharing of existing local skills. Little Footprints peer support parenting group is now meeting weekly in the Verbal Arts Centre. NW BAPS have a weekly walk and coffee along the River Foyle with an invitation to health care workers to join and learn from women who are

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breastfeeding. Life Cycles outgrew the ZW Hub after a couple of months and have been operating from the Transport Hub with a growing team of volunteers rescuing bikes from landfill, repairing them and training people in bike repair and cycling skills.

In June this year, ZWNW worked with Collaboration for Change, The Gathering and Artitude Climate Action Partnership at the Climate Festival in the Playtrail. We coordinated the Nurturing the Groundswell workshop, bringing together activists working on environmental and economic justice to learn about each other's work and look for ways of working together.

Some of our projects are considering further development with the possibility of setting up as social enterprises. ZWNW are continuing to provide initial support sharing our experience and connections including signposting to organisations with the expertise needed for this next step. We will continue to work in partnership with the ZW projects developing in new ways.

As climate activists we support the adoption of the Rights of Nature motion by local councils and the implementation of proactive policies including action on restoring the health of Lough Neagh. Our volunteer team continue to provide interactive Climate Fresk and Circular Economy workshops in schools, further education colleges, community groups and businesses.

Financial review

The charity had unrestricted reserves of £1,063 at 30 June 2023 (£993 – 2022).

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

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Independent examiners

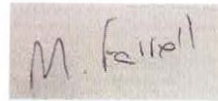
A resolution will be proposed at the AGM that L Duffy & Co Chartered Accountants be re-appointed as independent examiners to Zero Waste North West for the ensuing year.

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

Signed on 3 November 2023 on behalf of the charity's trustees by

Mary Webster
Trustee

Marian Farrell
Trustee



Income and Expenditure Account for the year ended 30 June 2023

		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Last year 2022 £
Receipts					
Grants	Note 2		7,049	7,049	26,085
Other Income	Note 3	9,830		9,830	22,360
		<u>9,830</u>	<u>7,049</u>	<u>16,879</u>	<u>48,445</u>
Payments					
Wages				0	2,582
Programme Costs	Note 4		21,189	21,189	15,279
Hub Costs	Note 5	7,962		7,962	12,963
Insurance					145
Telephone and advertising		60		60	12
Zoom					144
Website Fees		742		742	968
Access NI					10
Volunteer expenses		112	500	612	2,842
Repairs and maintenance					531
Subscriptions		180		180	15
Accountancy Fees		550		550	550
Bank charges					92
Depreciation		154		154	153
		<u>9,760</u>	<u>21,689</u>	<u>31,449</u>	<u>36,286</u>
Net Receipts/(Expenditure)		70	(14,640)	(14,570)	12,159
Funds brought forward		993	18,163	19,156	6,997
Total Funds Carried Forward		<u>1,063</u>	<u>3,523</u>	<u>4,586</u>	<u>19,156</u>

Statement of assets and liabilities at 30 June 2023

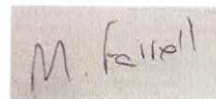
	2023	2022
	£	£
Fixed Assets		
Computer		154
Current Assets		
Bank Current Account	5,136	19,552
	<hr/> 5,136	<hr/> 19,552
Current Liabilities		
Accruals	(550)	(550)
Net Current Assets/(Liabilities)	<hr/> 4,586	<hr/> 19,002
Net Assets/(Liabilities)	<hr/> 3,586	<hr/> 19,156
The funds of the charity		
Funds brought forward	19,156	6,997
Net Receipts/(Expenditure)	(14,570)	12,159
Total charity funds	<hr/> 4,586	<hr/> 19,156

Approved by the trustees on 3 November 2023 and signed on their behalf by

Mary Webster

Marian Farrell





Notes to the Financial Statements For Year Ended 30 June 2023

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

	2023	2022
	£	£
National Lottery		15,900
Collaboration for Change		1,000
DCSDC		1,000
Arnold Clark		1,000
CFNI	4,950	2,000
Keep NI Beautiful	599	2,900
The Honorable The Irish Society		800
Council Grassroots Funding		985
Greenpeace	1,500	
Unity Bank		500
	7,049	26,085

3. Other Income

	2023	2022
	£	£
Donations	6,717	9,450
Members Fees	94	64
Kit Hire	19	165
Hub Income	3,000	12,322
The Gathering		359
	9,830	22,360

4. Programme Costs

	2023	2022
	£	£
Nappy Kits		552
Laundry		304
Useless Shop Stock		733
Fair Trade Stock	1,091	4,676
Life Cycle Costs	11,542	2,542
ZW Parenting	1,515	180
Toy Library	536	616
Cloth Nappy Library Pilot	1,278	1,681
Repair Café	3,145	3,069
Greenpeace costs	1,430	
Hub Launch		704
Miscellaneous	652	222
	21,189	15,279

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5. Hub Costs

	2023	2022
	£	£
Rent	7,509	6,350
Insurance		343
Hot Desk		522
Phone		583
Maintenance		658
Electricity	270	770
Sundry Expenses	183	74
Rates		1,948
Branding		1,500
Rent St Columbs Park		215
	<u>7,962</u>	<u>12,963</u>

6. Resources Expended

Total resources are stated after charging:

	2023	2022
	£	£
Accountant's remuneration	550	550
Depreciation	154	153
	<u> </u>	<u> </u>

7. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for year ended 30 June 2022.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

8. Staff Costs

	2023	2022
	£	£
Wages and salaries	-	2,582
Social security costs	-	-
	<u>2,582</u>	<u>2,582</u>

Independent examiner's report to the trustees of Zero Waste North West (charity number NIC108127) on the accounts for the year ended 30 June 2023 set out on pages 3 to 8

Respective responsibilities of trustees and examiner

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

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- ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2008 Act have not been met; or
- 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: 3 November 2023

Laurie Duffy
Fellow of the Institute of Chartered Accountants in Ireland

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