

Zero Waste North West
Report and Financial Statements
Year Ended 30 June 2024
Charity Number NIC108127

Report of the trustees for the year ended 30 June 2024

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 2024.

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 Stewart Wright Conall Morrison Marcella Di Palo Anjuli Grantham Maria Herron Helen Ni Bhaoighill

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 2023/2024 Zero Waste North West continued consolidating our projects with a core ethos of caring for ourselves and each other. We have also been reflecting on how best to communicate and make decisions within and between projects and how we can best support, learn from and maintain connections with other change-making groups.

The Use Less Shop team is taking a break at present.

Foyle Fair Trade is selling products and engaging with people at community events and local markets.

The Cloth Nappy Library kits can be booked online and each kit has a keeper who can be contacted for peer support.

The Toy Library is now established in the Hazlebank Community with weekly parent-led Stay and Play sessions.

Little Footprints peer support parenting group continues to meet weekly in the Verbal Arts Centre.

NW BAPS (breastfeeding and perinatal support) have a weekly walk and coffee along the River Foyle/in Brooke Park and are strengthening their collaboration with

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health service and Council workers on the basis that the professionals learn from the experience of breastfeeding women.

Repair Café Foyle separated from ZWNW and is now an independent CIC - Repair and Share Foyle. They run monthly repair cafés in different community centres in Derry and Strabane and are developing a Library of Things.

Life Cycles are thriving with a growing team of volunteers repairing and selling bikes in the Waterside Train Station and providing cycling training from a shipping container in Ebrington Square. Life Cycles are also in the process of separating from ZWNW and setting up as an independent CIC.

The annual Gathering (started as a ZWNW subgroup and now an all-Ireland network of environmental activists) was held in the Seamus Heaney Homeplace in June with a focus on water especially the health of Lough Neagh.

ZWNW volunteers 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 £946 at 30 June 2024 (£1,063 – 2023).

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 29 July 2024 on behalf of the charity's trustees by

Stewart Wright
Trustee



Marian Farrell
Trustee

Marian Farrell

Income and Expenditure Account for the year ended 30 June 2024

		Unrestricted funds £	Restricted funds £	Total funds 2024 £	Last year 2023 £
Receipts					
Grants	Note 2		7,450	7,450	7,049
Other Income	Note 3	2,117		2,117	9,830
		<u>2,117</u>	<u>7,450</u>	<u>9,567</u>	<u>16,879</u>
Payments					
Wages				0	0
Programme Costs	Note 4	2,220	7,609	9,829	21,189
Hub Costs	Note 5		1,250	1,250	7,962
Insurance			398	398	
Telephone and advertising					60
Website Fees			260	260	742
Volunteer expenses		14		14	612
Subscriptions			100	100	180
Accountancy Fees			550	550	550
Depreciation					154
		<u>2,234</u>	<u>10,167</u>	<u>12,401</u>	<u>31,449</u>
Net Receipts/(Expenditure)		(117)	(2,717)	(2,834)	(14,570)
Funds brought forward		1,063	3,523	4,586	19,156
Total Funds Carried Forward		<u>946</u>	<u>806</u>	<u>1,752</u>	<u>4,586</u>

Statement of assets and liabilities at 30 June 2024

	2024	2023
	£	£
Fixed Assets		
Computer	-	-
Current Assets		
Bank Current Account	2,302	5,136
	<hr/> 2,302	<hr/> 5,136
Current Liabilities		
Accruals	(550)	(550)
Net Current Assets/(Liabilities)	<hr/> 1,752	<hr/> 4,586
Net Assets/(Liabilities)	<hr/> 1,752	<hr/> 4,586
The funds of the charity		
Funds brought forward	4,586	19,156
Net Receipts/(Expenditure)	(2,834)	(14,570)
Total charity funds	<hr/> 1,752	<hr/> 4,586

Approved by the trustees on 29 July 2024 and signed on their behalf by

Stewart Wright

Stewart Wright

Marian Farrell

Marian Farrell

Notes to the Financial Statements For Year Ended 30 June 2024

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

	2024	2023
	£	£
Lush Retail	3,750	
John Moores	3,500	
Education Authority	200	
CFNI		4,950
Keep NI Beautiful		599
Greenpeace		1,500
	<hr/> 7,450	<hr/> 7,049

3. Other Income

	2024	2023
	£	£
Donations	147	6,717
Members Fees	110	94
Kit Hire	40	19
Hub Income	1,820	3,000
	<hr/> 2,117	<hr/> 9,830

4. Programme Costs

	2024	2023
	£	£
Shipping Container	3,444	
Fair Trade Stock	250	1,091
Life Cycle Costs	2,220	11,542
ZW Parenting	3,780	1,515
Toy Library	100	536
Cloth Nappy Library Pilot		1,278
Repair Café		3,145
Greenpeace costs	35	1,430
Miscellaneous		652
	<hr/> 9,829	<hr/> 21,189

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5. Hub Costs

	2024	2023
	£	£
Rent	1,250	7,509
Electricity		270
Sundry Expenses		183
	<hr/> 1,250	<hr/> 7,962

6. Resources Expended

Total resources are stated after charging:

	2024	2023
	£	£
Accountant's remuneration	550	550
Depreciation	-	154
	<hr/>	<hr/>

7. Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for year ended 30 June 2023.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

8. Staff Costs

	2024	2023
	£	£
Wages and salaries	-	-
Social security costs	-	-
	<hr/> 0	<hr/> 0
	<hr/>	<hr/>

Independent examiner's report to the trustees of Zero Waste North West (charity number NIC108127) on the accounts for the year ended 30 June 2024 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
 - ♦ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2008 Act

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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: 29 July 2024

Laurie Duffy
Fellow of the Institute of Chartered Accountants in Ireland

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