GYPSIES AND TRAVELLERS WALES LIMITED

England & Wales · Charity number 1020635

Details

Other names	CARDIFF GYPSY AND TRAVELLER PROJECT LTD, CARDIFF GYPSY SITES PROJECT LIMITED, GYPSIES AND TRAVELLERS WALES LIMITED, GYPSY AND TRAVELLERS WALES LIMITED, CGTP - CARDIFF GYPSY AND TRAVELLER PROJECT, CGTP-CARDIFF GYPSY AND TRAVELLER PROJECT
Status	Registered
Legal form	Charitable company
Company number	02808978
Registered	1993-05-06
Register	View on the Charity Commission register

Contact

Address	Trowbridge Community Centre 91 Caernarvon Way Rumney Cardiff CF3 1TN
Phone	02920214411
Email	info@gtwales.org.uk
Website	www.gtwales.org.uk

Activities

Objects: (1) THE ADVANCEMENT OF EDUCATION INCLUDING THE EDUCATION OF GYPSY TRAVELLERS AND THEIR CHILDREN AND OF THE PUBLIC GENERALLY IN PROMOTING AN UNDERSTANDING OF THE GYPSY TRAVELLERS WAY OF LIFE (2) THE PRESERVATION AND PROTECTION OF HEALTH, AND THE RELIEF OF GYPSY TRAVELLERS WHO ARE IN CONDITIONS OF NEED, HARDSHIP, SICKNESS AND DISTRESS (3) THE PROMOTION OF GOOD RACE RELATIONS

Activities: Gypsies and Travellers Wales provides an extensive information, advice and liaison service to Gypsies and Travellers, the Local Authority and all relevant agencies and professionals. The Organisation also runs specific issue based projects: an IT-based Driving Theory course, provides IT & Literacy skills sessions, Employment skills workshops and weekly Youth activities sessions.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** IN PRACTICE CARDIFF AND THE VALE OF GLAMORGAN
- Cardiff
- Newport City
- Torfaen

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£335,410	£324,460	-	-
2024-03-31	£379,418	£337,580	-	-
2023-03-31	£316,146	£291,141	-	-
2022-03-31	£231,911	£220,926	-	-
2021-03-31	£158,721	£144,811	-	-

Trustees

Name	Role	Appointed
Dr HUGH MACKAY		2013-09-30
Jasmine Adele Jones		2024-02-20
Louise Santaana		2021-04-14
RHONA PROBERT		2013-09-30

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GYPSIES AND TRAVELLERS WALES LIMITED

England & Wales - Charity number 1020635

Accounts

Company registration number: 02808978

Charity registration number: 1020635

Gypsies and Travellers Wales Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Gypsies and Travellers Wales Limited

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Gypsies and Travellers Wales Limited

Reference and Administrative Details

Trustees	Hugh Mackay Rhona Probert Louise Santaana, Chair Jasmine Jones, Treasurer Roseanne Bennett
Senior Management Team	Louisa Devonish, Company Secretary
Charity Registration Number	1020635
Company Registration Number	02808978
Registered Office	Trowbridge Community Centre Caernarvon Way Trowbridge Cardiff CF3 1RU
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Gypsies and Travellers Wales Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	John Drysdale (resigned 18 November 2024)
	Hugh Mackay
	Rhona Probert
	Louise Santaana, Chair
	Jasmine Jones, Treasurer
	Roseanne Bennett (appointed 29 May 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 29th March 1993. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Recruitment advertisements are advertised online and shared with existing networks. Approaches are also made to private sector companies which have schemes to encourage staff to volunteer with charitable organisations. New trustees are also sought through working and personal contacts. Candidates provide a CV. Those selected are invited to the next meeting of Trustees as an observer to enable them to decide if they wish to become a Trustee, and to enable approval by the Board of Trustees.

Trustee Board Composition and Governance

In November 2024, routine trustee turnover reduced the board to five trustees, below the minimum of six required under our Articles of Association. As a result, the board was not quorate for part of the reporting year. The trustees continued to meet and exercise appropriate oversight during this period while prioritising the recruitment of additional trustees. Recruitment is underway, and the charity expects to restore its full complement in 2025-26.

Objectives and activities

Objects and aims

Our aim is to support and enable Gypsies and Travellers Wales to achieve a high quality and equitable standard of life.

- Ensure suitable, safe accommodation of good condition for all Gypsies and Travellers
- Challenge discriminatory behaviour and attitudes towards Gypsies and Travellers
- Improve access to and effectiveness of public services for Gypsies and Travellers
- Increase educational attainment, confidence to participate as active citizens and employability prospects of Gypsies and Travellers

Gypsies and Travellers Wales Limited

Trustees' Report

Objectives, strategies and activities

Gypsies and Travellers Wales provide information, support, advice and advocacy to Gypsies and Travellers to improve access to suitable accommodation, public services and employment. We deliver these services through a combination of telephone advice, appointments, and drop-in sessions.

Our main areas of work include advice and liaison on:
• Accessing culturally appropriate accommodation and managing a tenancy
• Homelessness
• Welfare benefits, including reviews and appeals
• Education
• Health and social care
• Racial discrimination
In addition, Gypsies and Travellers Wales offers training, consultancy, and liaison services to local authorities, the Welsh Government, and other relevant agencies and professional bodies in Wales.

Our W.E.ST. (Wellbeing Employment and Skills Training) project supports the community to improve their skills through driver theory and employability sessions and supporting digital access. We also provide advice on engaging with schools, and offer support around mental health and well-being. Further, we help with accessing work and training.

Our Cardiff and Gwent services offer advice, advocacy, and information to Gypsies and Travellers, a recognised ethnic group, members of which face significant discrimination, marginalisation, and barriers. These challenges often result in high levels of poverty, homelessness, poor literacy, poor health, and high unemployment. Our services enable Gypsies and Travellers to overcome these difficulties while building self-confidence and independence. Our services also support the Welsh Government, local authorities, and public services more broadly benefiting the wider public by helping these bodies deliver services more effectively to Gypsies and Travellers.

Public benefit

Our services provide advice, advocacy and information to Gypsies and Travellers, recognised ethnic group, who experience significant discrimination, marginalisation and barriers resulting in high levels of poverty, homelessness, poor literacy, poor health, and high unemployment. Our services enable Gypsies and Travellers to overcome these difficulties while building self-confidence and independence.

Our services also support Welsh Government, Local Authorities, and public services, and therefore the public generally, to deliver services more effectively to Gypsies and Travellers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Gypsies and Travellers Wales Limited

Trustees' Report

Achievements and performance

In 2024–2025, Gypsies and Travellers Wales has made significant progress in delivering culturally sensitive support, advice, and advocacy to Gypsy and Traveller communities across Wales, with the introduction of our new, Pan Wales Advice line funded by the Lottery.

Our work continues to be rooted in community-led principles, building trust through consistent engagement, tailored services, and a deep understanding of the structural inequalities our communities face.

Funded by the Irish Government's Emigrant Support Programme (ESP), this year's project provided free, confidential advice and advocacy across key areas including housing, welfare, education, debt, and health. Between July 2024 and June 2025, we supported 372 individuals, of whom 185 were Irish-born and 70 of Irish descent.

Key outcomes included:

• 219 clients supported with welfare benefits
• 90 clients assisted with housing and homelessness
• 29 individuals supported with debt advice, with £5,250 in financial outcomes secured
• 11 individuals supported into education
• 35 clients received employment and skills support
• 41 cases helped access essential ID documents
• Outreach was delivered across Cardiff, Newport, Caerphilly, and Torfaen through home visits, drop-ins, and remote support
• Over 575 distinct cases were opened

The project directly improved access to services and promoted greater inclusion for Irish Traveller families, especially those facing digital exclusion, discrimination, and poverty.

WEST (Welsh Engagement Support and Training) Project

The WEST project continued to develop in scope and reach, providing holistic support to individuals and families across a range of themes including digital inclusion, driver theory, employment, education, and wellbeing.

Headline figures:

• 49 individuals accessed WEST support (24 female, 25 male)
• 78 community members received SIM cards with data and minutes
• 6 laptops/tablets gifted to families with children with Additional Learning Needs
• 22 community members engaged in driver theory sessions:
• 9 passed, 13 still working towards a pass
• 11 individuals engaged in education/training
• 8 advised on home schooling
• 3 individuals participated in Prince's Trust Enterprise Programme
• 1 individual supported into full-time employment
• 3 supported to build CVs for Universal Credit
• 49 people engaged in health and wellbeing support

We developed new offline digital resources, delivered tailored training sessions, and partnered with Digital Communities Wales and the Prince's Trust to offer broader opportunities. Driver theory sessions remained popular and impactful, with participants reporting greater confidence and improved literacy. We also embedded positive mental health promotion in all delivery, despite ongoing stigma in the community.

Cardiff Council Social Welfare Advice Service

Our Cardiff-based project continues to provide essential advice and support to residents living on sites and in bricks-and-mortar accommodation. Between April 2024 and March 2025, the project supported 572 individuals, handling:
• 1,133 digital appointments
• 1,408 face-to-face appointments
• 3,966 telephone calls
This service is critical in helping Gypsies and Travellers residents navigate complex systems around benefits, housing, and public services.

Gwent HSG Project (2024 - 2025)

Gypsies and Travellers Wales delivers floating support and advice services across the Gwent region. Our team provides practical, assistance to help individuals maintain their tenancies, access essential services, and build the skills needed for independent living. Support includes help with budgeting, accessing benefits, understanding tenancy rights, and liaising with landlords or utility providers. All support is culturally sensitive and tailored to the unique needs of the Gypsy and Traveller community. In 2024- 25 we provided long term support to 29 community members and short term support to 166 community members. We work with clients on both sites and in bricks and mortar accommodation, this year saw a new site open in Newport and we have supported the new residents to apply for pitches on the new site, support Newport council with allocations and supported residents to settle in and claim their entitlements.
We have also helped Newport LA undertake welfare checks on Unauthorised Encampments.

We have a training program that we deliver to other organisation around working with Gypsies and Travellers, this course has been co designed with community members, we have delivered to other third sector organisations and Local Authorities over the last year.

We have recently appointed a new Policy, Engagement and Communications Officer as we are undertaking engagement and research projects with the community we work with. The officer also manages our social media and responds to policy consultations and white papers.

Financial review
Our funding situation has improved throughout 2024/25 in comparison with previous years, due to increased funding from Gwent local authorities and from research, consultations and training we have undertaken for which we have been remunerated. We also received funding from Awards for All which has paid for our Pan Wales telephone service. We continue to receive funding from Cardiff City Council, Caerphilly Local Authority, Torfaen Local Authority and Newport Local Authority Irish Embassy and Moving for Change.

Policy on reserves

The Trustees policy is to hold sufficient reserves to maintain 6-months operation in the event of loss of grant funding income.

Principal risks and uncertainties

Financial risk

Our current funding is reliant on the commisioning authorities continuing to fund the charity to carry out its functions. We are aware that due to the current finacial crisis affecting government budgets that this could impact on funding streams. We are confident that the work we do for LAs will not be affected by this. We cannot be certain about future funding.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Gypsies and Travellers Wales Limited

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Gypsies and Travellers Wales Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 4.12.25..... and signed on its behalf by:



.....

Louise Santaana
Trustee

Gypsies and Travellers Wales Limited

Independent Examiner's Report to the trustees of Gypsies and Travellers Wales Limited ('the Company')

Independent examiner's report to the trustees of Gypsies and Travellers Wales Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025.

Responsibilities and basis of report

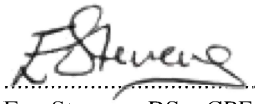
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Association of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 08/12/2025

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	15,129	-	15,129	84,401
Charitable activities	3	30,338	287,653	317,991	293,445
Investment income	5	2,290	-	2,290	1,572
Total income		47,757	287,653	335,410	379,418
Expenditure on:					
Charitable activities	6	(26,544)	(297,916)	(324,460)	(337,580)
Total expenditure		(26,544)	(297,916)	(324,460)	(337,580)
Net income/(expenditure)		21,213	(10,263)	10,950	41,838
Transfers between funds		599	(599)	-	-
Net movement in funds		21,812	(10,862)	10,950	41,838
Reconciliation of funds					
Total funds brought forward		90,537	34,842	125,379	83,541
Total funds carried forward	14	112,349	23,980	136,329	125,379

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	84,401	-	84,401
Charitable activities	3	2,167	291,278	293,445
Investment income	5	1,572	-	1,572
Total income		88,140	291,278	379,418
Expenditure on:				
Charitable activities	6	(64,281)	(273,299)	(337,580)
Total expenditure		(64,281)	(273,299)	(337,580)
Net income		23,859	17,979	41,838
Transfers between funds		(448)	448	-
Net movement in funds		23,411	18,427	41,838
Reconciliation of funds				
Total funds brought forward		67,126	16,415	83,541
Total funds carried forward	14	90,537	34,842	125,379

The notes on pages 13 to 22 form an integral part of these financial statements.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	729	2,440
Current assets			
Debtors	10	7,163	200
Cash at bank and in hand	11	144,774	139,927
		151,937	140,127
Creditors: Amounts falling due within one year	12	(16,237)	(12,088)
Net current assets		135,700	128,039
Total assets less current liabilities		136,429	130,479
Creditors: Amounts falling due after more than one year	13	(100)	(5,100)
Net assets		136,329	125,379
Funds of the charity:			
Restricted income funds			
Restricted funds	14	23,980	34,842
Unrestricted income funds			
Unrestricted funds		112,349	90,537
Total funds	14	136,329	125,379

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

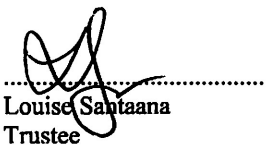
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2025

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on ..08/12/2025.. and signed on their behalf by:



.....
Louise Santaana
Trustee

1 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 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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Gypsies and Travellers Wales Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

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
Furniture and equipment	25% Reducing balance
Computer equipment	33% Straight line

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 comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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 income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the company during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	-	-	500
Grants, including capital grants;			
Government grants	12,129	12,129	55,701
Grants from other charities	3,000	3,000	28,200
	15,129	15,129	84,401

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	287,653	287,653	291,278
Trading income	30,338	-	30,338	2,167
	30,338	287,653	317,991	293,445

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Cardiff City Council	-	82,312	82,312
TCBC	-	94,139	94,139
The National Lottery Community Fund	-	73,202	73,202
Awards for All	-	20,000	20,000
Embassy of Ireland	-	18,000	18,000
Welsh Government	12,129	-	12,129
Lloyds Bank Foundation	2,500	-	2,500
We the Catalysts CIC	500	-	500
	15,129	287,653	302,782

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,290	2,290	1,572

6 Expenditure on charitable activities

	Unrestricted funds Other £	Restricted funds £	Total 2025 £	Total 2024 £
Bank charges	-	126	126	129
Equipment	-	1,182	1,182	388
Executive costs	25	-	25	100
Insurances	-	2,259	2,259	-
IT Costs & Advice Pro	-	11,589	11,589	10,021
Mileage	-	6,391	6,391	6,662
Sundry expenditure	105	-	105	-
Telephone & postage	-	1,337	1,337	1,029
Printing	-	544	544	238
Professional fees	-	4,194	4,194	4,357
Project activities	771	3,374	4,145	6,927
Recruitment	-	484	484	11,248
Rent	-	10,705	10,705	10,723
Wages, NI & Pension	23,237	252,200	275,437	282,173
Stationery	-	291	291	603
Subscriptions	-	497	497	277
Training fees	-	2,743	2,743	559
Depreciation	2,310	-	2,310	2,146
Card transaction fees	96	-	96	-
	26,544	297,916	324,460	337,580

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	2,310	2,146

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	244,086	251,564
Social security costs	17,336	16,958
Pension costs	14,015	13,651
	275,437	282,173

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	10	12

8 (2024 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £14,015 (2024 - £13,651).

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

The total employee benefits of the key management personnel of the charity were £55,473 (2024 - £39,345).

9 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2024	24,654	6,000	30,654
Additions	-	599	599
At 31 March 2025	24,654	6,599	31,253
Depreciation			
At 1 April 2024	24,214	4,000	28,214
Charge for the year	110	2,200	2,310
At 31 March 2025	24,324	6,200	30,524
Net book value			
At 31 March 2025	330	399	729
At 31 March 2024	440	2,000	2,440

10 Debtors

	2025 £	2024 £
Trade debtors	5,480	200
Prepayments	1,683	-
	7,163	200

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	144,774	139,927

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,880	480
Other taxation and social security	5,222	3,494
Other creditors	6,695	8,114
Accruals	1,440	-
	16,237	12,088

13 Creditors: amounts falling due after one year

	2025 £	2024 £
Other creditors	100	5,100

Creditors due after one year are the result of a previous defined benefit scheme shortfall of £100 (2023; £5,100) owed to Cardiff City Council payable after one year due in instalments of £5,000 from 2021 onwards.

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General	90,537	47,757	(26,544)	599	112,349
Restricted funds					
Employment Support	4,646	73,202	(77,817)	-	31
Advice & Liaison	-	214,451	(209,975)	(599)	3,877
Policy	30,196	-	(10,124)	-	20,072
Total restricted funds	34,842	287,653	(297,916)	(599)	23,980
Total funds	125,379	335,410	(324,460)	-	136,329

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

Employment Support - This fund contributes toward our work supporting employment for Gypsies and Travellers in Wales.
Advice & Liaison - This fund contributes toward our advice and liaison service.
Policy - This fund contributes to a project that seeks to improve the quality-of-life Gypsies and Travellers living on Rover Way and living or staying on the roadside in Cardiff, through raising the voices of Gypsies and Travellers and using research to influencing policy.

The transfer from the Advice & Liaison fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General	67,126	88,140	(64,281)	(448)	90,537
Restricted					
Employment Support	-	67,213	(62,567)	-	4,646
Advice & Liaison	180	179,336	(179,964)	448	-
Policy	11,155	44,729	(25,688)	-	30,196
Influencing Support	5,080	-	(5,080)	-	-
Total restricted funds	16,415	291,278	(273,299)	448	34,842
Total funds	83,541	379,418	(337,580)	-	125,379

15 Analysis of net assets between funds

	Unrestricted General £	Restricted £	2025 Total funds £
Tangible fixed assets	729	-	729
Current assets	122,857	29,080	151,937
Current liabilities	(11,237)	(5,000)	(16,237)
Creditors over 1 year	-	(100)	(100)
Total net assets	112,349	23,980	136,329

	Unrestricted General £	Restricted £	2024 Total funds £
Tangible fixed assets	2,440	-	2,440
Current assets	95,185	44,942	140,127
Current liabilities	(7,088)	(5,000)	(12,088)
Creditors over 1 year	-	(5,100)	(5,100)
Total net assets	90,537	34,842	125,379

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,200	1,080
Other financial services	240	180
	1,440	1,260

17 Taxation

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

18 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.

19 Related party transactions

There were no related party transactions in the year.

GYPSIES AND TRAVELLERS WALES LIMITED

England & Wales - Charity number 1020635

Accounts

Company registration number: 02808978

Charity registration number: 1020635

Gypsies and Travellers Wales Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Gypsies and Travellers Wales Limited

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Gypsies and Travellers Wales Limited

Reference and Administrative Details

Trustees	John Drysdale, Chair Hugh Mackay Rhona Probert Louise Santaana, Treasurer Jasmine Jones Roseanne Bennett
Senior Management Team	Helen Krafts, Company Secretary Louisa Devonish, Director
Charity Registration Number	1020635
Company Registration Number	02808978
Registered Office	Trowbridge Community Centre Caernarvon Way Trowbridge Cardiff CF3 1RU
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Gypsies and Travellers Wales Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	John Drysdale, Chair
	Hugh Mackay
	Rhona Probert
	Louise Santaana, Treasurer
	Jasmine Jones (appointed 20 February 2024)
	Roseanne Bennett (appointed 29 May 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 29th March 1993. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Recruitment advertisements are placed periodically in relevant magazines and newsletters for the voluntary and public sectors. Approaches are also made to private sector companies which have schemes to encourage staff to volunteer with charitable organizations. New trustees are also sought through working and personal contacts.

Candidates complete an application form and are interviewed by a subgroup of existing Trustees. Those selected are invited to the next meeting of Trustees as an observer to enable them to decide if they wish to become a Trustee, and to enable approval by the Board of Trustees.

Objectives and activities

Objects and aims

Our aim is to support and enable Gypsies and Travellers Wales to achieve a high quality and equitable standard of life.

- Ensure suitable, safe accommodation of good condition for all Gypsies and Travellers
- Challenge discriminatory behaviour and attitudes towards Gypsies and Travellers
- Improve access to and effectiveness of public services for Gypsies and Travellers
- Increase educational attainment, confidence to participate as active citizens and employability prospects of Gypsies and Travellers

Gypsies and Travellers Wales Limited

Trustees' Report

Objectives, strategies and activities

Gypsies and Travellers Wales provide information, support, advice and advocacy to Gypsies and Travellers to improve access to suitable accommodation, public services and employment. Delivery of these services is through a combination of our telephone advice line, appointments and drop-in advice sessions. Main areas of work are advice and liaison on issues of development, management and maintenance of Traveller sites; homelessness; welfare benefits, reviews and appeals; education; health, social and housing services; racial discrimination.

In addition to this, Gypsies and Travellers Wales offers training, consultancy, information, advice and liaison services to local authorities, Welsh Government and all relevant agencies and professional bodies in Wales. Furthermore, our W.E.ST project supports the community to improve their skills through driver theory sessions and employability sessions. Additionally advice around engaing with school is also an area that is supported and support with mental health and wellbeing.

Our services provide advice, advocacy and information to Gypsies and Travellers, a recognized ethnic group, who experience significant discrimination, marginalization and barriers resulting in high levels of poverty, homelessness, poor literacy, poor health and high unemployment. Our services enable Gypsies and Travellers to overcome these difficulties while building self-confidence and independence. We also have a project specifically focused on research and improving access to accomodation, access to health service and and access to learning and training opportunities.

Our services also support Welsh Government, Local Authorities and public services and therefore the public generally to deliver services more effectively to Gypsies and Travellers.

Public benefit

Our services provide advice, advocacy and information to Gypsies and Travellers, recognised ethnic group, who experience significant discrimination, marginalisation and barriers resulting in high levels of poverty, homelessness, poor literacy, poor health, and high unemployment. Our services enable Gypsies and Travellers to overcome these difficulties while building self-confidence and independence.

Our services also support Welsh Government, Local Authorities, and public services, and therefore the public generally, to deliver services more effectively to Gypsies and Travellers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Gypsies and Travellers Wales Limited

Trustees' Report

Achievements and performance
Across our four main projects we supported 873 adults and young people across a range of areas.

In our advice and liaison service in Cardiff we helped with issues such as accessing welfare benefits including health related benefits, debt issues, housing issues, giving out food bank vouchers, supporting with resettlement into suitable housing for those that were homeless or in unsuitable housing, community advocacy, referring to specialist agencies for further support, planning issues, referring for employment and skills support. In Cardiff we supported 606 clients and received 4,450 phone calls requesting support.

In Gwent we supported with similar issues to those in Cardiff and provided long term support to 15 clients and short term support to 59 clients.

Our funding from the Irish Embassy meant that 143 client of Irish heritage were able to access support with issues around debt, employment and skills, fuel, housing, welfare benefits, discrimination issues, budgeting and money.

Our W.E.S.T (Wellbeing, Employment and Skills project) supported 50 clients over the last year 15 off those accessed the driver theory project (6 passes), further clients were support to complete CVs, practice mock interviews, access training, get advice on home schooling and accessing education, attending paediatric first aid courses and support around mental health and wellbeing. Additionally, we held a Christmas party for the community and held an event for GRT month in June 2023.

Financial review
Our funding situation has improved throughout 23/24 in comparison with the previous year, this is due to increases in funding from Cardiff Council and Gwent Local Authority and research we have undertaken which we have received renumeration for. We continue to receive funding from Cardiff Council, Gwent Local Authority, Lloyds Bank, Lottery Community Fund and the Irish Embassy, Moving for change. We have also raised income through our training and consultancy work.

Policy on reserves

The Trustees policy is to hold sufficient reserves to maintain 6-months operation in the event of loss of grant funding income.

Principal risks and uncertainties

Financial risk
Our current funding is reliant on the commisioning authorities continuing to fund the charity to carry out its functions. We are aware that due to the current finacial crisis affecting government budgets that this could impact on funding streams. We are confident that the work we do for LAs will not be affected by this. We cannot be certain about future funding.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Gypsies and Travellers Wales Limited

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Gypsies and Travellers Wales Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 12/12/2024 and signed on its behalf by:

John Drysdale
Trustee

Gypsies and Travellers Wales Limited

Independent Examiner's Report to the trustees of Gypsies and Travellers Wales Limited ('the Company')

Independent examiner's report to the trustees of Gypsies and Travellers Wales Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and basis of report

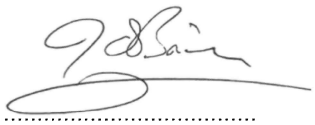
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:...24/12/2024.....

Gypsies and Travellers Wales Limited

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 £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	84,401	-	84,401	47,630
Charitable activities	3	2,167	291,278	293,445	268,516
Investment income	5	1,572	-	1,572	-
Total income		88,140	291,278	379,418	316,146
Expenditure on:					
Charitable activities	6	(64,281)	(273,299)	(337,580)	(291,141)
Total expenditure		(64,281)	(273,299)	(337,580)	(291,141)
Net income		23,859	17,979	41,838	25,005
Transfers between funds		(448)	448	-	-
Net movement in funds		23,411	18,427	41,838	25,005
Reconciliation of funds					
Total funds brought forward		67,126	16,415	83,541	58,536
Total funds carried forward	14	90,537	34,842	125,379	83,541

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

Gypsies and Travellers Wales Limited

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

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	47,630	-	47,630
Charitable activities	3	411	268,105	268,516
Total income		48,041	268,105	316,146
Expenditure on:				
Charitable activities	6	(12,603)	(278,538)	(291,141)
Total expenditure		(12,603)	(278,538)	(291,141)
Net income/(expenditure)		35,438	(10,433)	25,005
Transfers between funds		(4,159)	4,159	-
Net movement in funds		31,279	(6,274)	25,005
Reconciliation of funds				
Total funds brought forward		35,847	22,689	58,536
Total funds carried forward	14	67,126	16,415	83,541

The notes on pages 11 to 20 form an integral part of these financial statements.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	2,440	4,586
Current assets			
Debtors	10	200	18,832
Cash at bank and in hand	11	139,927	99,535
		140,127	118,367
Creditors: Amounts falling due within one year	12	(12,088)	(14,312)
Net current assets		128,039	104,055
Total assets less current liabilities		130,479	108,641
Creditors: Amounts falling due after more than one year	13	(5,100)	(25,100)
Net assets		125,379	83,541
Funds of the charity:			
Restricted income funds			
Restricted funds	14	34,842	16,415
Unrestricted income funds			
Unrestricted funds		90,537	67,126
Total funds	14	125,379	83,541

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

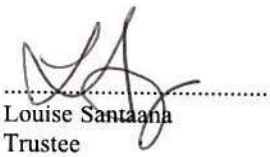
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2024

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 18/12/2024 and signed on their behalf by:



Louise Santaana
Trustee

1 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 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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Gypsies and Travellers Wales Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

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
Furniture and equipment	25% Reducing balance
Computer equipment	33% Straight line

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 comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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 income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the company during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	500	500	-
Grants, including capital grants;			
Government grants	55,701	55,701	-
Grants from other charities	28,200	28,200	47,630
	84,401	84,401	47,630

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	291,278	291,278	268,105
Trading income	2,167	-	2,167	250
Sundry receipts	-	-	-	161
	2,167	291,278	293,445	268,516

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Cardiff City Council	-	82,312	82,312
TCBC	-	79,788	79,788
The National Lottery Community Fund	-	67,214	67,214
Moving for Change	-	44,728	44,728
Embassy of Ireland	-	17,236	17,236
Welsh Government	48,701	-	48,701
Lloyds Bank Foundation	25,000	-	25,000
South Wales Police	7,000	-	7,000
Older People's Commissioner for Wales	3,000	-	3,000
Three Hands	200	-	200
Sundry grants & donations	500	-	500
	84,401	291,278	375,679

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,572	1,572	-

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Bank charges	129	-	129	-
Equipment	-	388	388	3,503
Executive costs	-	100	100	382
Insurances	-	-	-	3,722
IT Costs & Advice Pro	-	10,021	10,021	10,801
Mileage	596	6,066	6,662	3,559
Telephone & postage	-	1,029	1,029	781
Printing	-	238	238	239
Professional fees	133	4,224	4,357	5,262
Project activities	1,434	5,493	6,927	9,930
Publicity	-	-	-	465
Recruitment	5,275	5,973	11,248	32,141
Rent	-	10,723	10,723	9,000
Wages, NI & Pension	54,509	227,664	282,173	206,051
Stationery	-	603	603	272
Subscriptions	-	277	277	352
Training fees	59	500	559	2,236
Sundry expenditure	-	-	-	250
Depreciation	2,146	-	2,146	2,195
	64,281	273,299	337,580	291,141

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	2,146	2,195

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	251,564	185,638
Social security costs	16,958	9,990
Pension costs	13,651	10,423
	282,173	206,051

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	12	10

Contributions to the employee pension schemes for the year totalled £13,651 (2023 - £10,423).

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

The total employee benefits of the key management personnel of the charity were £39,345 (2023 - £29,081).

9 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2023	24,654	6,000	30,654
At 31 March 2024	24,654	6,000	30,654
Depreciation			
At 1 April 2023	24,068	2,000	26,068
Charge for the year	146	2,000	2,146
At 31 March 2024	24,214	4,000	28,214
Net book value			
At 31 March 2024	440	2,000	2,440
At 31 March 2023	586	4,000	4,586

10 Debtors

	2024	2023
	£	£
Trade debtors	200	18,832

11 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	139,927	99,535

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	480	1,645
Other taxation and social security	3,494	4,752
Other creditors	8,114	7,915
	12,088	14,312

13 Creditors: amounts falling due after one year

	2024	2023
	£	£
Other creditors	5,100	25,100

Creditors due after one year are the result of a previous defined benefit scheme shortfall of £5,100 (2023; £25,100) owed to Cardiff City Council payable after one year due in instalments of £5,000 from 2021 onwards.

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General	67,126	88,140	(64,281)	(448)	90,537
Restricted funds					
Employment Support	-	67,213	(62,567)	-	4,646
Influencing Support	5,080	-	(5,080)	-	-
Advice & Liaison	180	179,336	(179,964)	448	-
Policy	11,155	44,729	(25,688)	-	30,196
Total restricted funds	16,415	291,278	(273,299)	448	34,842
Total funds	83,541	379,418	(337,580)	-	125,379

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

Employment Support - This fund contributes toward our work supporting employment for Gypsies and Travellers in Wales.
Influencing Support - This fund contributes toward our efforts influencing the policy for the Gypsy and Traveller community in Wales.
Advice & Liaison - This fund contributes toward our advice and liaison service.
Policy - This fund contributes to a project that seeks to improve the quality-of-life Gypsies and Travellers living on Rover Way and living or staying on the roadside in Cardiff, through raising the voices of Gypsies and Travellers and using research to influencing policy.

The transfer from the General fund to the Advice & Liaison fund is to cover the deficit on this activity.

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General	35,847	48,041	(12,603)	(4,159)	67,126
Restricted					
Employment Support	22,387	41,497	(68,043)	4,159	-
Influencing Support	5,080	-	-	-	5,080
Advice & Liaison	12,132	172,700	(184,652)	-	180
Policy	1,773	29,881	(20,499)	-	11,155
Tenancy Support	(18,683)	24,027	(5,344)	-	-
Total restricted funds	22,689	268,105	(278,538)	4,159	16,415
Total funds	58,536	316,146	(291,141)	-	83,541

15 Analysis of net assets between funds

	Unrestricted General £	Restricted £	2024 Total funds £
Tangible fixed assets	2,440	-	2,440
Current assets	95,185	44,942	140,127
Current liabilities	(7,088)	(5,000)	(12,088)
Creditors over 1 year	-	(5,100)	(5,100)
Total net assets	90,537	34,842	125,379

	Unrestricted General £	Restricted £	2023 Total funds £
Tangible fixed assets	4,586	-	4,586
Current assets	71,852	46,515	118,367
Current liabilities	(9,312)	(5,000)	(14,312)
Creditors over 1 year	-	(25,100)	(25,100)
Total net assets	67,126	16,415	83,541

16 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	975	925
Other financial services	180	288
	1,155	1,213

17 Taxation

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

18 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.

19 Related party transactions

There were no related party transactions in the year.

GYPSIES AND TRAVELLERS WALES LIMITED

England & Wales - Charity number 1020635

Accounts

Company registration number: 02808978

Charity registration number: 1020635

Gypsies and Travellers Wales Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Gypsies and Travellers Wales Limited

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Gypsies and Travellers Wales Limited

Reference and Administrative Details

Trustees	John Drysdale, Chair Hugh Mackay Rhona Probert Louise Santaana, Treasurer
Senior Management Team	Jasmine Jones, Co-ordinator
Charity Registration Number	1020635
Company Registration Number	02808978
Registered Office	Trowbridge Community Centre Caernarvon Way Trowbridge Cardiff CF3 1RU
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Gypsies and Travellers Wales Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	John Drysdale, Chair
	Hugh Mackay
	Nigel Stannard (resigned 7 March 2023)
	Janet Best (resigned 31 March 2023)
	Rhona Probert
	David Fitzpatrick (resigned 31 March 2023)
	Louise Santaana, Treasurer
	Allison Hulmes (appointed 28 April 2022 and resigned 31 March 2023)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 29th March 1993. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Recruitment advertisements are placed periodically in relevant magazines and newsletters for the voluntary and public sectors. Approaches are also made to private sector companies which have schemes to encourage staff to volunteer with charitable organizations. New trustees are also sought through working and personal contacts.

Candidates complete an application form and are interviewed by a subgroup of existing Trustees. Those selected are invited to the next meeting of Trustees as an observer to enable them to decide if they wish to become a Trustee, and to enable approval by the Board of Trustees.

Objectives and activities

Objects and aims

We aim to support and enable Gypsies and Travellers to achieve a high and sustainable quality of life through improving access to suitable accommodation, public services, and employment.

This aim is achieved by working towards a series of objectives:

1. To ensure suitable, safe, good quality accommodation for all Gypsies and Travellers;
2. To improve access to and effectiveness of public services for Gypsies and Travellers;
3. To challenge discriminatory behaviour and attitudes towards Gypsies and Travellers;
4. To increase the educational attainment, confidence to participate as active citizens and employability prospects of Gypsies and Travellers.

Gypsies and Travellers Wales Limited

Trustees' Report

Objectives, strategies and activities

Gypsies and Travellers Wales meets its aims by the provision of information, support, advice and advocacy to Gypsies and Travellers to improve access to suitable accommodation, public services and employment. Delivery of these services is through a combination of our telephone advice line, appointments and drop-in advice sessions. Main areas of work are advice and liaison on issues of development, management and maintenance of Traveller sites; homelessness; welfare benefits, reviews and appeals; education; health, social and housing services; racial discrimination.

In addition to this, Gypsies and Travellers Wales offers training, consultancy, information, advice and liaison services to local authorities, Welsh Government and all relevant agencies and professional bodies in Wales.

Public benefit

Our services provide advice, advocacy and information to Gypsies and Travellers, recognised ethnic group, who experience significant discrimination, marginalisation and barriers resulting in high levels of poverty, homelessness, poor literacy, poor health, and high unemployment. Our services enable Gypsies and Travellers to overcome these difficulties while building self-confidence and independence.

Our services also support Welsh Government, Local Authorities, and public services, and therefore the public generally, to deliver services more effectively to Gypsies and Travellers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

In the year, we were able to provide support to more than 267 individuals and families, helping them with a wide range of issues including homelessness, housing, welfare benefits, family issues, debt, domestic violence, education, health and employment support. To illustrate the levels of success attained, we attach a detailed report generated by our Client Record Management System in Appendix A.

• We have obtained funding from a number of additional sources to widen our services. We also successfully delivered training and consultancy services that generated unrestricted income. At the end of the year, we have made a modest surplus.
• We submitted a successful bid for the contract to deliver Housing Related Support to Gypsies and Travellers across Gwent which commenced in June 2022.
• We were awarded a small grant through Moving for Change to support Gypsies and Travellers living on roadside and those living on Rover Way site.
• We were able to assist 31 clients in the Gwent area through a Tesco food voucher scheme provided by Torfaen HSG.
• We were provided with a set of Cold Packs from National Grid being thermal emergency kits offered to recipients experiencing hardship during the winter months.

We supported Cardiff Council to complete its Gypsies and Travellers Accommodation Assessment (GTAA) by undertaking the data collection with the Gypsies and Travellers community through the Welsh Government designed questionnaires. We also supported Local Authorities across Gwent in their assessments through accompanying council staff on visits and, in some instances, collecting responses on behalf of the Council.

We continued to enable and encourage Gypsies and Travellers to participate in consultations, elections and decision-making processes and to support the inclusion and development of Gypsy and Traveller needs in the relevant strategies and plans of service providers. We worked closely with a coalition of organizations and individuals across Wales to campaign against Part 4 of the Police, Crime, Sentencing and Courts Bill which risks criminalising the way of life of Gypsy and Traveller communities.

Trustees' Report

Financial review

Our funding situation has been stable throughout 2022-23 with grants from Cardiff Council, Lloyd's Bank, The National Lottery Community Fund and the Irish Embassy each providing funding over several years. We have obtained funding from a number of additional sources to widen our services as noted above. We also successfully delivered training and consultancy services that generated unrestricted income. At the end of the year we have made a surplus.

Policy on reserves

The Trustees policy is to hold sufficient reserves to maintain 6-months operation in the event of loss of grant funding income. Currently we do not have this level of reserves, but we are slowly building toward it.

Principal risks and uncertainties

Financial risk

The nature of our funding is reliant on the commissioning authorities continuing to fund the charity to carry out its functions. There is currently a financial crisis affecting all government budgets. We are confident that it will not adversely affect the work we do on behalf of the local authorities, but we cannot be certain that our other grant funding will be maintained in the future.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Responsibilities

The trustees (who are also the directors of Gypsies and Travellers Wales Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Gypsies and Travellers Wales Limited

Trustees' Report

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 14/11/2023 and signed on its behalf by:

.....John Drysdale

John Drysdale
Trustee

Gypsies and Travellers Wales Limited

Independent Examiner's Report to the trustees of Gypsies and Travellers Wales Limited ('the Company')

Independent examiner's report to the trustees of Gypsies and Travellers Wales Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

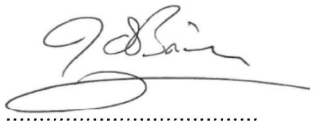
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:19/12/2023.....

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	47,630	-	47,630	4,929
Charitable activities	3	411	268,105	268,516	226,982
Total income		48,041	268,105	316,146	231,911
Expenditure on:					
Charitable activities	5	(12,603)	(278,538)	(291,141)	(220,926)
Total expenditure		(12,603)	(278,538)	(291,141)	(220,926)
Net income/(expenditure)		35,438	(10,433)	25,005	10,985
Transfers between funds		(4,159)	4,159	-	-
Net movement in funds		31,279	(6,274)	25,005	10,985
Reconciliation of funds					
Total funds brought forward		35,847	22,689	58,536	47,551
Total funds carried forward	13	67,126	16,415	83,541	58,536

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 13.

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	4,929	-	4,929
Charitable activities	3	22,624	204,358	226,982
Total income		27,553	204,358	231,911
Expenditure on:				
Charitable activities	5	(2,912)	(218,014)	(220,926)
Total expenditure		(2,912)	(218,014)	(220,926)
Net income/(expenditure)		24,641	(13,656)	10,985
Net movement in funds		24,641	(13,656)	10,985
Reconciliation of funds				
Total funds brought forward		11,206	36,345	47,551
Total funds carried forward	13	35,847	22,689	58,536

The notes on pages 11 to 20 form an integral part of these financial statements.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	4,586	781
Current assets			
Debtors	9	18,832	375
Cash at bank and in hand	10	99,535	95,734
		118,367	96,109
Creditors: Amounts falling due within one year	11	(14,312)	(13,254)
Net current assets		104,055	82,855
Total assets less current liabilities		108,641	83,636
Creditors: Amounts falling due after more than one year	12	(25,100)	(25,100)
Net assets		83,541	58,536
Funds of the charity:			
Restricted income funds			
Restricted funds	13	16,415	22,689
Unrestricted income funds			
Unrestricted funds		67,126	35,847
Total funds	13	83,541	58,536

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2023

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 19/12/2023 and signed on their behalf by:



Louise Santiana
Trustee

1 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 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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Gypsies and Travellers Wales Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

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
Furniture and equipment	25% Reducing balance
Computer equipment	33% Straight line

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 comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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 income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the company during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Grants, including capital grants;			
Government grants	-	-	4,929
Grants from other charities	47,630	47,630	-
	47,630	47,630	4,929

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	268,105	268,105	204,358
Trading income	250	-	250	22,624
Sundry receipts	161	-	161	-
	411	268,105	268,516	226,982

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
The National Lottery Community Fund	10,280	41,497	51,777
Embassy of Ireland	-	15,669	15,669
Cardiff City Council	-	74,829	74,829
TCBC	-	82,202	82,202
Moving for Change	-	18,881	18,881
Lloyds Bank Foundation	27,550	24,027	51,577
Public Health Wales	-	10,000	10,000
National Grid	9,800	-	9,800
Tai Pawb	-	1,000	1,000
	47,630	268,105	315,735

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £ (As restated)
Equipment	156	3,347	3,503	1,706
Executive costs	-	382	382	-
Insurances	-	3,722	3,722	1,557
IT Costs & Advice Pro	-	10,801	10,801	9,028
Mileage	-	3,559	3,559	2,830
Sundry expenditure	-	-	-	115
Telephone & postage	-	781	781	2,217
Printing	-	239	239	303
Professional fees	60	5,202	5,262	3,949
Project activities	3,679	6,251	9,930	74
Publicity	-	465	465	223
Recruitment	2,743	29,398	32,141	-
Rent	168	8,832	9,000	8,740
Wages, NI & Pension	3,352	202,699	206,051	187,390
Stationery	-	272	272	301
Subscriptions	-	352	352	413
Training fees	-	2,236	2,236	1,820
Depreciation	2,195	-	2,195	260
Sundry expenditure	250	-	250	-
	12,603	278,538	291,141	220,926

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,195	260

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	185,638	176,913
Social security costs	9,990	2,205
Pension costs	10,423	8,272
	206,051	187,390

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	10	9

10 (2022 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £10,423 (2022 - £8,272).

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

The total employee benefits of the key management personnel of the charity were £29,081 (2022 - £23,020).

8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	24,654	-	24,654
Additions	-	6,000	6,000
At 31 March 2023	24,654	6,000	30,654
Depreciation			
At 1 April 2022	23,873	-	23,873
Charge for the year	195	2,000	2,195
At 31 March 2023	24,068	2,000	26,068
Net book value			
At 31 March 2023	586	4,000	4,586
At 31 March 2022	781	-	781

9 Debtors

	2023	2022
	£	£
Trade debtors	18,832	375

10 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	99,535	95,734

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,645	824
Other taxation and social security	4,752	1,673
Other creditors	7,915	10,757
	14,312	13,254

12 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other creditors	25,100	25,100

Creditors due after one year are the result of a previous defined benefit scheme shortfall of £25,100 (2022 £25,100 - as no payment was made in the year) owed to Cardiff City Council payable after one year due in instalments of £5,000 from 2021 onwards.

13 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General	35,847	48,041	(12,603)	(4,159)	67,126
Restricted funds					
Employment Support	22,387	41,497	(68,043)	4,159	-
Influencing Support	5,080	-	-	-	5,080
Tenancy Support	(18,683)	24,027	(5,344)	-	-
Advice & Liaison	12,132	172,700	(184,652)	-	180
Policy	1,773	29,881	(20,499)	-	11,155
Total restricted funds	22,689	268,105	(278,538)	4,159	16,415
Total funds	58,536	316,146	(291,141)	-	83,541

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

Employment Support - This fund contributes toward our work supporting employment for Gypsies and Travellers in Wales.
Influencing Support - This fund contributes toward our efforts influencing the policy for the Gypsy and Traveller community in Wales.
Tenancy Support - This fund contributes toward our work on tenancy support for Gypsies and Travellers.
Advice & Liaison - This fund contributes toward our advice and liaison service.
Policy - This fund contributes to a project that seeks to improve the quality-of-life Gypsies and Travellers living on Rover Way and living or staying on the roadside in Cardiff, through raising the voices of Gypsies and Travellers and using research to influencing policy.

The transfer from the General fund to the Employment Support fund is to cover the deficit on this activity.

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General	11,206	27,553	(2,912)	35,847
Restricted				
Employment Support	19,941	49,809	(47,363)	22,387
Influencing Support	5,080	-	-	5,080
Tenancy Support	4,298	-	(22,981)	(18,683)
Advice & Liaison	7,026	149,829	(144,723)	12,132
Policy	-	4,720	(2,947)	1,773
Total restricted funds	36,345	204,358	(218,014)	22,689
Total funds	47,551	231,911	(220,926)	58,536

14 Analysis of net assets between funds

	Unrestricted General £	Restricted £	2023 Total funds £
Tangible fixed assets	4,586	-	4,586
Current assets	71,852	46,515	118,367
Current liabilities	(9,312)	(5,000)	(14,312)
Creditors over 1 year	-	(25,100)	(25,100)
Total net assets	67,126	16,415	83,541

	Unrestricted General £	Restricted £	2022 Total funds £
Tangible fixed assets	781	-	781
Current assets	43,320	52,789	96,109
Current liabilities	(8,254)	(5,000)	(13,254)
Creditors over 1 year	-	(25,100)	(25,100)
Total net assets	35,847	22,689	58,536

15 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	925	900
Other financial services	288	-
	1,213	900

16 Taxation

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

17 Trustees remuneration and expenses

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

18 Related party transactions

There were no related party transactions in the year.

GYPSIES AND TRAVELLERS WALES LIMITED

England & Wales - Charity number 1020635

Accounts

Company registration number: 02808978

Charity registration number: 1020635

Gypsies and Travellers Wales Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Gypsies and Travellers Wales Limited

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Gypsies and Travellers Wales Limited

Reference and Administrative Details

Trustees	John Drysdale, Chair Hugh Mackay Nigel Stannard Janet Best Rhona Probert David Fitzpatrick Louise Santaana, Treasurer Allison Hulmes
Secretary	Sofia Hillman
Senior Management Team	Jasmine Jones, Co-ordinator
Charity Registration Number	1020635
Company Registration Number	02808978
Registered Office	Trowbridge Community Centre Caernarvon Way Trowbridge Cardiff CF3 1RU
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Gypsies and Travellers Wales Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	John Drysdale, Chair
	Hugh Mackay
	Nigel Stannard
	Janet Best
	Rhona Probert
	David Fitzpatrick
	Louise Santaana, Treasurer
	Allison Hulmes (appointed 28 April 2022)
Secretary:	Linda Jensen (until 16 May 2022)
	Sofia Hillman (appointed 17 May 2022)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 29th March 1993. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Adverts are placed in relevant journals. Trustees are invited to join and observe two Executive committee meetings and then a decision to appoint is made by existing Trustees.

Objectives and activities

Objects and aims

We aim to support and enable Gypsies and Travellers to achieve a high and sustainable quality of life through improving access to suitable accommodation, public services, and employment.

This aim is achieved by working towards a series of objectives:

1. To ensure suitable, safe, good quality accommodation for all Gypsies and Travellers;
2. To improve access to and effectiveness of public services for Gypsies and Travellers;
3. To challenge discriminatory behaviour and attitudes towards Gypsies and Travellers;
4. To increase the educational attainment, confidence to participate as active citizens and employability prospects of Gypsies and Travellers.

Gypsies and Travellers Wales Limited

Trustees' Report

Objectives, strategies and activities

Gypsies and Travellers Wales meets its aims by the provision of an extensive information,support, advice and advocacy to Gypsies and Travellers to improve access to suitable accommodation, public services, and employment.

Delivery of these services is through a combination of our telephone advice line, appointments, and drop-in advice sessions. Main areas of work are advice and liaison on issues of development, management, and maintenance of Traveller sites; homelessness; welfare benefits, reviews, and appeals; education, health, social and housing services; and racial discrimination.

In addition to this, Gypsies and Travellers Wales offers training, consultancy, information, advice and liaison service to Local Authorities, Welsh Government and all relevant agencies and professionals in Wales.

Public benefit

Our services provide advice, advocacy and information to Gypsies and Travellers, recognised ethnic group, who experience significant discrimination, marginalisation and barriers resulting in high levels of poverty, homelessness, poor literacy, poor health, and high unemployment. Our services enable Gypsies and Travellers to overcome these difficulties while building self-confidence and independence.

Our services also support Welsh Government, Local Authorities, and public services, and therefore the public generally, to deliver services more effectively to Gypsies and Travellers.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

In the year we were able to provide support to more than 180 individuals and families, helping them with a wide range of issues including, homelessness, housing, welfare benefits, family issues, debt, domestic violence, education, health, and employment support.

We submitted a successful bid for the contract to deliver Housing Related Support to Gypsies and Travellers across Gwent which commenced in June.

We were awarded a small grant through Moving for Change to support Gypsies and Travellers living on roadside and those living on Rover Way.

We supported Cardiff Council to complete its Gypsies and Traveller Accommodation Assessment (GTAA) by undertaking the data collection with the Gypsy and Traveller community through the Welsh Government designed questionnaires. We also supported Local Authorities across Gwent in their assessments through accompanying council staff on visits and in some instances, collecting responses on behalf of the council.

We continued to enable and encourage Gypsies and Travellers to participate in consultations, elections, and decision-making processes and to support the inclusion and development of Gypsy and Traveller needs in the relevant strategies and plans of service providers. We worked closely with a coalition of organisations and individuals across Wales to campaign against Part 4 of the Police, Crime, Sentencing and Courts Bill which risks criminalises the way of life of Gypsy and Traveller communities.

Financial review

We have obtained funding from a number of additional sources to widen our services. We also successfully delivered training and consultancy services that generated unrestricted income. At the end of the year, we have made a surplus which has moved us closer to holding sufficient reserves funding for 6 months of operations.

Gypsies and Travellers Wales Limited

Trustees' Report

Policy on reserves

The Trustees policy is to hold sufficient reserves to maintain 6-months operation in the event of loss of grant funding income. Currently we do not have this level of reserves, but we are slowly building toward it.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Gypsies and Travellers Wales Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 29/11/22 and signed on its behalf by:

John Drysdale

.....

John Drysdale
Trustee

Gypsies and Travellers Wales Limited

Independent Examiner's Report to the trustees of Gypsies and Travellers Wales Limited

Independent examiner's report to the trustees of Gypsies and Travellers Wales Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

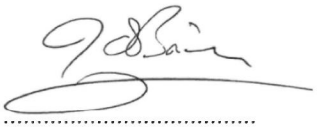
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 20/12/2022

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	4,929	-	4,929	2,182
Charitable activities	3	22,624	204,358	226,982	167,035
Total income		27,553	204,358	231,911	169,217
Expenditure on:					
Charitable activities	5	(2,912)	(218,014)	(220,926)	(159,486)
Total expenditure		(2,912)	(218,014)	(220,926)	(159,486)
Net income/(expenditure)		24,641	(13,656)	10,985	9,731
Net movement in funds		24,641	(13,656)	10,985	9,731
Reconciliation of funds					
Total funds brought forward		11,206	36,345	47,551	37,820
Total funds carried forward	13	35,847	22,689	58,536	47,551

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 13.

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	2,182	-	2,182
Charitable activities	3	3,500	163,535	167,035
Total income		5,682	163,535	169,217
Expenditure on:				
Charitable activities	5	-	(159,486)	(159,486)
Total expenditure		-	(159,486)	(159,486)
Net income		5,682	4,049	9,731
Net movement in funds		5,682	4,049	9,731
Reconciliation of funds				
Total funds brought forward		5,524	32,296	37,820
Total funds carried forward	13	11,206	36,345	47,551

The notes on pages 10 to 19 form an integral part of these financial statements.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	781	1,041
Current assets			
Debtors	9	375	-
Cash at bank and in hand	10	95,734	91,879
		96,109	91,879
Creditors: Amounts falling due within one year	11	(13,254)	(20,269)
Net current assets		82,855	71,610
Total assets less current liabilities		83,636	72,651
Creditors: Amounts falling due after more than one year	12	(25,100)	(25,100)
Net assets		58,536	47,551
Funds of the charity:			
Restricted income funds			
Restricted funds	13	22,689	36,345
Unrestricted income funds			
Unrestricted funds		35,847	11,206
Total funds	13	58,536	47,551

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2022

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....

Louise Santaana
Trustee

1 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 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 in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Gypsies and Travellers Wales Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

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
General Equipment	25% Reducing Balance

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 comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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 income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the company during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Grants, including capital grants;			
Government grants	4,929	4,929	2,182
	4,929	4,929	2,182

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants & donations	-	204,358	204,358	163,535
Trading income	22,624	-	22,624	-
Sundry receipts	-	-	-	3,500
	22,624	204,358	226,982	167,035

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Big Lottery Community Fund	-	49,809	49,809
Embassy of Ireland	-	15,000	15,000
Cardiff City Council	4,929	74,829	79,758
TCBC	-	60,000	60,000
Moving for Change	-	4,720	4,720
	4,929	204,358	209,287

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Equipment	-	1,706	1,706	2,218
Insurances	-	1,557	1,557	1,063
IT Costs & Advice Pro	-	9,028	9,028	5,857
Mileage	-	2,830	2,830	939
Sundry expenditure	-	115	115	170
Telephone & postage	-	2,217	2,217	2,304
Printing	-	303	303	59
Professional fees	82	3,867	3,949	3,419
Project activities	-	74	74	2,191
Publicity	-	223	223	1,473
Purchases	-	-	-	45
Recruitment	-	-	-	5,514
Rent	-	8,740	8,740	9,200
Wages, NI & Pension	2,570	184,820	187,390	122,003
Stationery	-	301	301	95
Subscriptions	-	413	413	374
Training fees	-	1,820	1,820	2,215
Depreciation	260	-	260	347
	2,912	218,014	220,926	159,486

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	260	347

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	176,913	107,946
Social security costs	2,205	8,722
Pension costs	8,272	5,335
	187,390	122,003

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	9	6

6 (2021 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £8,272 (2021 - £5,335).

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

The total employee benefits of the key management personnel of the charity were £23,020 (2021 - £24,964).

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	24,654	24,654
At 31 March 2022	24,654	24,654
Depreciation		
At 1 April 2021	23,613	23,613
Charge for the year	260	260
At 31 March 2022	23,873	23,873
Net book value		
At 31 March 2022	781	781
At 31 March 2021	1,041	1,041

9 Debtors

	2022 £	2021 £
Trade debtors	375	-

10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	95,734	91,879

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	824	10,092
Other taxation and social security	1,673	1,654
Other creditors	10,757	8,523
	13,254	20,269

12 Creditors: amounts falling due after one year

	2022 £	2021 £
Other creditors	25,100	25,100

Creditors due after one year are the result of a previous defined benefit scheme shortfall of £25,100 (2021 £25,100 - as no payment was made in the year) owed to Cardiff City Council payable after one year due in instalments of £5,000 from 2021 onwards.

13 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General	11,206	27,553	(2,912)	35,847
Restricted funds				
Employment Support	19,941	49,809	(47,363)	22,387
Influencing Support	5,080	-	-	5,080
Tenancy Support	4,298	-	(22,981)	(18,683)
Advice & Liaison	7,026	149,829	(144,723)	12,132
Policy	-	4,720	(2,947)	1,773
Total restricted funds	36,345	204,358	(218,014)	22,689
Total funds	47,551	231,911	(220,926)	58,536

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

Employment Support - This fund contributes toward our work supporting employment for Gypsies and Travellers in Wales.
Influencing Support - This fund contributes toward our efforts influencing the policy for the Gypsy and Traveller community in Wales.
Tenancy Support - This fund contributes toward our work on tenancy support for Gypsies and Travellers.
Advice & Liaison - This fund contributes toward our advice and liaison service.
Policy - This fund contributes to a project that seeks to improve the quality-of-life Gypsies and Travellers living on Rover Way and living or staying on the roadside in Cardiff, through raising the voices of Gypsies and Travellers and using research to influencing policy.

The negative balance on the Tenancy Support fund is due to the timing of the funding that relates to this period, which came in shortly after the year-end and elminates the deficit.

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General	5,524	5,682	-	11,206
Restricted				
Employment Support	17,456	49,125	(46,640)	19,941
Influencing Support	9,593	-	(4,513)	5,080
Tenancy Support	3,158	24,581	(23,441)	4,298
The Children and Young People's Fund	2,089	-	(2,089)	-
Advice & Liaison	-	89,829	(82,803)	7,026
Total restricted funds	32,296	163,535	(159,486)	36,345
Total funds	37,820	169,217	(159,486)	47,551

14 Analysis of net assets between funds

	Unrestricted General £	Restricted £	2022 Total funds £
Tangible fixed assets	781	-	781
Current assets	43,320	52,789	96,109
Current liabilities	(8,254)	(5,000)	(13,254)
Creditors over 1 year	-	(25,100)	(25,100)
Total net assets	35,847	22,689	58,536

	Unrestricted General £	Restricted £	2021 Total funds £
Tangible fixed assets	1,041	-	1,041
Current assets	21,451	70,428	91,879
Current liabilities	(11,286)	(8,983)	(20,269)
Creditors over 1 year	-	(25,100)	(25,100)
Total net assets	11,206	36,345	47,551

15 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	900	900
	900	900

16 Taxation

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

17 Trustees remuneration and expenses

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

18 Related party transactions

There were no related party transactions in the year.

GYPSIES AND TRAVELLERS WALES LIMITED

England & Wales - Charity number 1020635

Accounts

Company registration number: 02808978

Charity registration number: 1020635

Gypsies and Travellers Wales Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Gypsies and Travellers Wales Limited

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Gypsies and Travellers Wales Limited

Reference and Administrative Details

Trustees	John Drysdale, Chair Hugh MacKay, Treasurer Nigel Stannard Janet Best Rhona Probert David Fitzpatrick Louise Santaana
Senior Management Team	Jasmine Jones, Co-ordinator
Principal Office	Trowbridge Community Centre Caernarvon Way Trowbridge Cardiff CF3 1RU
Company Registration Number	02808978
Charity Registration Number	1020635
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Gypsies and Travellers Wales Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 29th March 1993. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Adverts are placed in relevant journals. Trustees are invited to join and observe two Executive committee meetings and then a decision to appoint is made by existing Trustees.

Objectives and activities

Objects and aims

We aim to support and enable Gypsies and Travellers to achieve a high and sustainable quality of life, within their own culture, through improving access to suitable accommodation, public services and employment skills.

Objectives, strategies and activities

Gypsies and Travellers Wales meets its aims by the provision of an extensive information, advice and liaison service to the Gypsy and Traveller communities in Cardiff, to the Local Authority and all relevant agencies and professionals. Delivery of these services is through drop-in advice sessions and a telephone helpline for Gypsies and Travellers, and through employment skills training.

Main areas of work are liaison on issues of development, management and maintenance of traveller sites; homelessness; welfare benefits, reviews and appeals; education, health, social and housing services; and racial discrimination.

Public benefit

Our services provide advice, advocacy and information to Gypsies and Travellers as a community recognised as an ethnic group and with high levels of poverty, homelessness, poor literacy and high unemployment. Our services enable Gypsies and Travellers to overcome these difficulties while building self-confidence and independence.

Our services also enable Local Authorities and public services, and therefore the public generally, to deliver services more effectively to Gypsies and Travellers and aids the Local Authority in meeting its socio-economic duty.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Gypsies and Travellers Wales Limited

Trustees' Report

Achievements and performance

In the year we were able to provide support to more than 180 individuals and families, helping them with a wide range of issues including, homelessness, housing, welfare benefits, family issues, debt, domestic violence, education, health and employment support.

The Covid-19 pandemic presented many challenges for our clients and the way we work. In March 2020 we quickly adapted the way we worked to ensure the continuity of our service and to meet short-term immediate need for food parcels. We acquired funding to provide emergency food parcels to families who were unable to go shopping.

The community we support have been able to access support throughout the pandemic despite us being unable to deliver our normal drop in advice service and instead initial support has been provided by a Monday - Friday telephone advice. As a result of the nationwide lockdowns staff adjusted quickly to working in remote settings whilst still providing in-person support where absolutely necessary in a safe and considered way.

As a result of the changes we have made significant reductions in our environmental impact with large reductions in mileage and printing costs. Clients have increased their use of digital tools to engage with us and meetings with other organisations and the trustees have taken place online. The organisation is now looking at ways to can incorporate these practices into our long-term work plans in an effort to improve efficiency, digital skills in the community and reduce our environmental footprint.

Financial review

We have obtained funding from a number of additional sources to widen our services. At the end of the year we have made a surplus.

Policy on reserves

The Trustees policy is to hold sufficient reserves to maintain 6-months operation in the event of loss of grant funding income. Currently we do not have this level of reserves but we are slowly building toward it.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Gypsies and Travellers Wales Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Gypsies and Travellers Wales Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 24/11/2021 and signed on its behalf by:

.....John Drysdale.....
John Drysdale
Trustee

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Gypsies and Travellers Wales Limited

Independent Examiner's Report to the trustees of Gypsies and Travellers Wales Limited

Independent examiner's report to the trustees of Gypsies and Travellers Wales Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

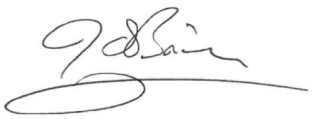
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 16/12/2021

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	2,182	-	2,182	74,829
Charitable activities	3	3,500	163,535	167,035	83,192
Other income		-	-	-	700
Total income		5,682	163,535	169,217	158,721
Expenditure on:					
Charitable activities	5	-	(159,486)	(159,486)	(144,811)
Total expenditure		-	(159,486)	(159,486)	(144,811)
Net income		5,682	4,049	9,731	13,910
Net movement in funds		5,682	4,049	9,731	13,910
Reconciliation of funds					
Total funds brought forward		5,524	32,296	37,820	23,910
Total funds carried forward	16	11,206	36,345	47,551	37,820

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

Gypsies and Travellers Wales Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	74,829	-	74,829
Charitable activities	3	-	83,192	83,192
Other income		700	-	700
Total income		75,529	83,192	158,721
Expenditure on:				
Charitable activities	5	(68,659)	(76,152)	(144,811)
Total expenditure		(68,659)	(76,152)	(144,811)
Net income		6,870	7,040	13,910
Net movement in funds		6,870	7,040	13,910
Reconciliation of funds				
Total funds brought forward		(1,346)	25,256	23,910
Total funds carried forward	16	5,524	32,296	37,820

Gypsies and Travellers Wales Limited

(Registration number: 02808978)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,041	1,388
Current assets			
Debtors	12	-	125
Cash at bank and in hand	13	91,879	76,263
		91,879	76,388
Creditors: Amounts falling due within one year	14	(20,269)	(9,856)
Net current assets		71,610	66,532
Total assets less current liabilities		72,651	67,920
Creditors: Amounts falling due after more than one year	15	(25,100)	(30,100)
Net assets		47,551	37,820
Funds of the charity:			
Restricted income funds			
Restricted funds	16	36,345	32,296
Unrestricted income funds			
Unrestricted funds		11,206	5,524
Total funds	16	47,551	37,820

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 16/12/2021.. and signed on their behalf by:

Hugh MacKay
Trustee

1 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Gypsies and Travellers Wales Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

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
General Equipment	25% Reducing Balance

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 comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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 income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the company during the year.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total 2021	Total 2020
	£	£	£
Grants, including capital grants;			
Government grants	2,182	2,182	74,829
	2,182	2,182	74,829

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Grants & donations	-	163,535	163,535	83,192
Sundry receipts	3,500	-	3,500	-
Trading income	-	-	-	700
	3,500	163,535	167,035	83,892

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Moondance Foundation	940	-	940
Community Foundation	1,242	-	1,242
Big Lottery Community Fund	-	49,125	49,125
Lloyds Bank Foundation	-	24,581	24,581
Embassy of Ireland	-	15,000	15,000
Cardiff City Council	-	74,829	74,829
	2,182	163,535	165,717

5 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2021 £	Total 2020 £
Training fees	-	2,215	2,215	1,255
Equipment	-	2,218	2,218	-
Insurances	-	1,063	1,063	969
IT Costs & Advice Pro	-	5,857	5,857	6,895
Mileage	-	939	939	-
Sundry expenditure	-	170	170	-
Phone costs	-	2,219	2,219	-
Telephone & postage	-	85	85	1,927
Printing	-	59	59	-
Professional fees	-	3,419	3,419	1,757
Project activities	-	2,191	2,191	-
Publicity	-	1,473	1,473	-
Purchases	-	45	45	-
Recruitment	-	5,514	5,514	723
Rent	-	9,200	9,200	10,075
Wages, NI & Pension	-	122,003	122,003	116,378
Stationery	-	95	95	-
Subscriptions	-	374	374	75
Depreciation	-	347	347	1,175
Administration	-	-	-	1,565
Staff travel	-	-	-	1,841
Bank charges	-	-	-	176
	-	159,486	159,486	144,811

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	347	1,175

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Janet Best
Janet Best received remuneration of £45 (2020: £Nil) during the year.

For services as a sessional worker providing tutoring.

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

8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	900	1,150
	900	1,150

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	107,946	105,070
Social security costs	8,722	5,120
Pension costs	5,335	6,188
	122,003	116,378

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of employees	6	5

Contributions to the employee pension schemes for the year totalled £5,335 (2020 - £6,188).

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

The total employee benefits of the key management personnel of the charity were £24,964 (2020 - £21,412).

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	24,654	24,654
At 31 March 2021	24,654	24,654
Depreciation		
At 1 April 2020	23,266	23,266
Charge for the year	347	347
At 31 March 2021	23,613	23,613
Net book value		
At 31 March 2021	1,041	1,041
At 31 March 2020	1,388	1,388

12 Debtors

	2021 £	2020 £
Other debtors	-	125

13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	91,879	76,263

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	10,092	4,856
Other taxation and social security	1,654	-
Other creditors	8,523	5,000
	20,269	9,856

15 Creditors: amounts falling due after one year

	2021 £	2020 £
Other creditors	25,100	30,100

Creditors due after one year are the result of a previous defined benefit scheme shortfall of £25,100 (2020 £30,100) owed to Cardiff City Council payable after one year due in instalments of £5,000 from 2021 onwards.

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General	5,524	5,682	-	11,206
Restricted funds				
Employment Support	17,456	49,125	(46,640)	19,941
Influencing Support	9,593	-	(4,513)	5,080
Tenancy Support	3,158	24,581	(23,441)	4,298
The Children and Young People's Fund	2,089	-	(2,089)	-
Advice & Liaison	-	89,829	(82,803)	7,026
Total restricted funds	32,296	163,535	(159,486)	36,345
Total funds	37,820	169,217	(159,486)	47,551

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

Covid-19 - This fund contributes toward the overhead costs incurred but not otherwise contributed to as a result of the Covid-19 pandemic.
Employment Support - This fund contributes toward our work supporting employment for Gypsies and Travellers in Wales.
Influencing Support - This fund contributes toward our efforts influencing the policy for the Gypsy and Traveller community in Wales.
Tenancy Support - This fund contributes toward our work on tenancy support for Gypsies and Travellers.
The Children and Young People's Fund - This fund contributes toward our work supporting children and young people in the Gypsy and Traveller community in Wales.
Advice & Liaison - This fund contributes toward our advice and liaison service.

The transfer from the General fund to the Covid-19 fund is to cover the deficit on this activity.

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General				
General	(1,346)	75,529	(68,659)	5,524
Restricted funds				
Communities First	889	-	(889)	-
Employment Support	10,445	48,673	(41,662)	17,456
Influencing Support	-	10,050	(457)	9,593
Tenancy Support	6,530	24,469	(27,841)	3,158
The Children and Young People's Fund	7,392	-	(5,303)	2,089
Total restricted funds	25,256	83,192	(76,152)	32,296
Total funds	23,910	158,721	(144,811)	37,820

17 Analysis of net assets between funds

	Unrestricted funds		
	General £	Restricted funds £	2021 Total funds £
Tangible fixed assets	1,041	-	1,041
Current assets	21,451	70,428	91,879
Current liabilities	(11,286)	(8,983)	(20,269)
Creditors over 1 year	-	(25,100)	(25,100)
Total net assets	11,206	36,345	47,551

	Unrestricted funds General £	Restricted funds £	2020 Total funds £
Tangible fixed assets	1,388	-	1,388
Current assets	8,992	67,396	76,388
Current liabilities	(4,856)	(5,000)	(9,856)
Creditors over 1 year	-	(30,100)	(30,100)
Total net assets	5,524	32,296	37,820

18 Related party transactions

There were no related party transactions in the year.