

TROS GYNNAL PLANT

England & Wales · Charity number 1099878

Details

Other names	TROS GYNNAL LIMITED, TGP CYMRU, TROS GYNNAL
Status	Registered
Legal form	Charitable company
Company number	04422485
Registered	2003-10-07
Register	View on the Charity Commission register

Contact

Address	Cardiff University Sbarc Spark Maindy Road Cardiff CF24 4HQ
Phone	02920396974
Email	admin@tgpcymru.org.uk
Website	www.tgpcymru.org.uk

Activities

Objects: The objects of the charity, for the public benefit are primarily A) the relief of children and young persons who are in material, physical, mental or emotional need, and their families and carers, and also B) the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, in particular but not limited to: i. Advocating for the rights and fair treatment and promoting and protecting the independence of individuals. ii. Providing advice, assistance, support, services and training.

Activities: Tros Gynnal provides a range of support services to children and young people across Wales including information, advice, Family Group Meetings, Advocacy and Counselling with some specialist projects delivering support for Unaccompanied Asylum Seeking Children and children and young people with emotional health issues

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONALLY IN WALES.
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,681,894	£2,759,211	£1,573,866	88
2024-03-31	£2,640,082	£2,573,669	£1,655,858	88
2023-03-31	£2,483,405	£2,470,904	£1,532,719	73
2022-03-31	£2,558,410	£2,186,630	£1,547,409	73
2021-03-31	£2,273,002	£2,054,789	£1,039,804	69

Trustees

Name	Role	Appointed
EMMA JANE MARSHMAN	Chair	2013-01-14
Abyd Quinn-Aziz		2023-11-24
Angharad Mary Price		2013-09-18
Carwyn Llyr Griffiths		2022-11-22
Kayleigh Jade Burton		2025-08-11
Natasha Tania Ansell		2022-11-22
Rhian Whiting		2025-08-11
Steve Whyte		2024-11-22
Theo Delahaye		2025-08-11

TROS GYNNAL PLANT

England & Wales - Charity number 1099878

Accounts

Company Registration number 04422485

Charity Registration number 1099878

TROS GYNNAL PLANT
Working Name TGP Cymru

Company limited by guarantee
and not having a share capital

Report of the Trustees and
financial statements
for the year ended 31 March 2025

Tros Gynnal Plant

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REPORT OF THE TRUSTEES For the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Tros Gynnal Plant	
Working name	TGP Cymru	
Company number	04422485	
Charity number	1099878	
Registered office	Cardiff University Social Science Research Park Maindy Road Cardiff CF24 4HQ	
Board of Trustees	Emma Marshman	- Chair
	Abyd Quinn-Aiz	
	Angharad Price	
	Carwyn Griffiths	
	Natasha Ansell	
	Steve Whyte	
	Usama Bastawy	- appointed 16 May 2025
	Theo Delahaye	- appointed 11 August 2025
	Kayleigh Burton	- appointed 11 August 2025
	Rhian Whiting	- appointed 11 August 2025
Company Secretary	Rhiannon Beaumont-Walker	
Key Management Personnel	Rhiannon Beaumont-Walker	- Chief Executive Officer
	Mike Clark	- Deputy CEO/ Director of Family Services
	Sarah Durrant	- Deputy CEO/ Director of Advocacy Services
Auditors	R H Jeffs and Rowe Chartered Accountants & Statutory Auditors 27/28 Gelliwastad Road Pontypridd CF37 2BW	

Tros Gynnal Plant

**REPORT OF THE TRUSTEES
For the Year Ended 31 March 2025**

Bankers Unity Trust Bank plc
 Nine Brindley Place
 Birmingham
 B1 2HB

Solicitors Rradar
 6 Beacon Way
 Hull
 HU34AE

Investment Managers RBC Brewin Dolphin
 5 Callaghan Square
 Cardiff
 CF10 5BT

Tros Gynnal Plant
Trustees' Annual Report
for the year ended 31 March 2025

Introduction

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Annual report serves the purposes of a trustee's report and a director's report under company law.

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

OBJECTS, VISION & MISSION

Tros Gynnal Plant's charitable aims as set out in the Memorandum and Articles of Association are:

Objects

*To relieve children and young people who are in material, physical, mental or emotional need.
To promote the sound administration of the law relating to children and young persons.*

Vision

Our vision is a Wales where every child, young person or adult identifies and expresses their needs, has the confidence to access services when they need to, is happy, valued, enjoys positive nurturing relationships, belongs and is loved.

Mission

- To be the leading Wales based charity working with children, young people, families and communities.
- To provide services that are sensitive to social, linguistic and cultural needs.
- To ensure children, young people, families and communities have a say in decisions that affect them.
- To bring about change that will benefit children, young people, families, communities and society as a whole.

INTRODUCTION

Our portfolio of services for children, young people and families has grown further and we have continued to deliver quality, effective services across sectors and throughout Wales.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The scope of the organisation has developed over many years to include work, not only with children and young people but also families as it was clear that for some, the most effective change and positive outcomes would only be achieved by a more holistic family-based approach.

All Tros Gynnal Plant services, whether with individual children or young people or families are free and delivered in line with commissioners or funders' guidelines, and compliment and work alongside statutory and other services ensuring that we work in partnership, not competition, to maximise the reach and output of our own and other service providers.

The portfolio of services provided by Tros Gynnal Plant ensures that the Trustees comply with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the public benefit requirement under the act.

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STRATEGIC AIMS

In the year ending March 2025 we worked to our strategic plan which includes the following strategic aims:

1. STRATEGIC AIM 1. To establish quality services across Wales and to ensure that Tros Gynnal Plant develops as a leading children's charity.
2. STRATEGIC AIM 2. To contribute to the development of policy and practice on children's rights issues at local, national and European levels, ensuring the voice of children and young people is heard in the process.
3. STRATEGIC AIM 3. To develop training programmes and services which will improve understanding of children's rights issues and contribute to the standardisation, professionalism and quality assurance of advocacy and support services for children and young people.
4. STRATEGIC AIM 4. To ensure that Tros Gynnal Plant has sufficient fundraising capacity to maintain and develop its work on behalf of children and young people and become less reliant on public funds.
5. STRATEGIC AIM 5. To review and develop the organisation in order to ensure that Tros Gynnal Plant is adequately structured to meet future demands and challenges.

ACHIEVEMENTS AND PERFORMANCE

Strategic Aim 1 - Services

In the year ending March 2025 Tros Gynnal Plant worked with over 3000 children and young people, unborn babies and adult family members.

Tros Gynnal Plant delivered services bi-lingually in English and Welsh and 26 other languages including Amharic, Arabic, Dari, Eritrean, Farsi, Hausa, Kurdish Kurmanji, Kurdish Sorani, Oromo, Nuer, Pashto, Portuguese, Somali, Sudanese, Urdu, Tigre, Tigrinya, Vietnamese.

Tros Gynnal Plant delivered the following services from April 2024 - March 2025:

Independent Statutory Advocacy for Looked After Children

Tros Gynnal Plant is the leading provider of Independent Statutory Advocacy in Wales, with service level agreements with 13 Local Authorities (LAs).

Tros Gynnal Plant's advocacy services work with children and young people to ensure their voices are heard in decision-making processes that impact upon their lives. Our Independent Professional Advocates support children and young people to attend meetings, write letters, speak to professionals and foster carers, and strive to empower each individual by equipping them with knowledge and information they need - including details about their rights and entitlements and a greater understanding of statutory processes.

Tros Gynnal Plant also provides specialist advocacy services including Non-Instructed Advocacy for Children with complex needs and limited communication across the whole of Wales.

Tros Gynnal Plant has an ongoing contract with Welsh Government to collate the statistics for the National Approach to Statutory Advocacy and the Active Offer of Advocacy and is registered with the Care Inspectorate Wales for advocacy services and is subject to inspection. In April 2024 we had our first inspection. Feedback was overwhelmingly positive with no areas of non-compliance and no priority action notices. In their inspection report summary, CIW noted:

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'Children and young people receive a service to support and empower them to express their views, wishes and feelings. Advocacy support enables them to participate and have their views represented in decisions which affect and impact upon their lives. Children and young people are treated with dignity and respect by advocates who have a range of skills, experience and knowledge and who are motivated and enthusiastic to deliver a quality, comprehensive service. Advocates have a clear understanding of their responsibilities and the significance of their role to support children and young people to meet their advocacy needs'.

and

'The overall governance of the service supports a culture of inclusivity, empowerment and a rights-based approach in providing high quality advocacy to children and young people. Systems are in place to support the delivery of a high-quality independent advocacy service for children and young people, which supports them to achieve their well-being outcomes'.

In 2024/25 Tros Gynnal Plant provided statutory advocacy services to 835 children young people helping them with over 2,183 issues. In addition, we provided the Active Offer to 492 children and young people. Of those children and young people providing feedback:

92% of young people said they found the service useful
80% of young people said they now know more about their rights
86% of young people said they felt more confident as a result of advocacy support
86% of young people said they felt more included in decisions
92% said they would use the service again.

When explaining how advocacy made her feel more included in decisions, one young person said: 'My requests on the decisions were taken into matter and were focused on and not ignored'

When describing how advocacy made a difference to her situation, one young person said: 'My advocate listened to me and made sure others listened to me. Thanks to her I have got a lot more than I would have'

When describing how advocacy improved her confidence, one you person said: 'If it's going into a room full of professional people, then yes, I'm now more equipped and prepared'.

Based on feedback received, this year we introduced a new feedback form for younger children. The new form offers the shape of a person (advocate) which children can choose to colour in or write about as they see fit.

We also gathered a plethora of feedback from professionals including:

'Service is a reliable provider of high quality, focused advocacyOverall service is excellent in helping CYP (children and young people) achieve their outcomes.'

'The service has a clear and simple referral system, with clear timescales.'

'Overall service is excellent in helping CYP (children and young people) achieve their outcomes''.

During this year, we continued to deliver non-instructed advocacy to children and young people unable to provide instruction to our advocates.

As the number of referrals for Unaccompanied Asylum-Seeking Children increased, we translated our film, 'What is Advocacy?' into six languages: Arabic, Farsi, Kurdish Kurmanji, Kurdish Sorani, Pashto and Vietnamese.

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Advocacy in a Health Setting

In Mid and West Wales, Tros Gynnal Plant provide advocacy to children and young people under 18 wishing to make representation, raise a concern, or make a complaint in relation to NHS services. The provision of advocacy for health issues is in keeping with our wider advocacy and organisational ethos - that of working with children and young people to empower them to have a voice. Tros Gynnal Plant advocated for 78 children and young people to raise a health-related issue in the year ending March 2024.

Parent Advocacy Services

During the year Tros Gynnal Plant continued to deliver parent advocacy in the same 13 local authorities in which we delivery children's statutory advocacy. The focus of parent advocacy has remained parents of children in the child protection arena in order to support the Welsh Government's aim to reduce the number of children entering care. During the year, we supported parents at over 700 child protection related meetings, namely Initial Child Protection Case Conferences, Review Child protection Case Conferences and Core Group Meetings.

Work also began to develop a parent's group in RCT. The group, named Breaking Barriers regularly sees ten parents attend. The group has been working in partnership with RCT local authority, discussing issues relating to child protection processes, parents feel the authority need to improve.

Several areas of systemic change have been jointly identified via parent and staff and a letter written to all 13 local authorities asking for feedback in relation to their current practice. We hope to work with local authorities to improve systems, where possible.

Once again, all parents in receipt of parent advocacy, who provided feedback, shared feeling listened to and taken more seriously by professionals following advocacy support. They said they had a better understanding of their rights and entitlements and felt more able to self-advocate in the future. When describing how the advocacy helped her, one parent said: 'My advocate was amazing throughout our process very helpful. Felt very comfortable talking to her. I know more about my rights now. I felt more confident from the support I was offered, and I felt more included in decisions by doing and choosing the right way to go about things. I would really like to thank my Advocate for the amazing support keeping me a little sane when things have got tough, she has been amazing in supporting me and my family and I am very grateful'.

Participation - Local Junior Safeguarding Boards and Bridgend Youth Voice Forum

We continue to facilitate the Ceredigion Local Junior Safeguarding Board Safe Stars. Following a change in membership, a new group was formed during the year. The group met twice and began identifying future safeguarding topics to discuss.

We also continued to facilitate the Bridgend Youth Voice Forum, which brings young people with care experience together to have a voice in the Bridgend Corporate Parenting agenda, and to inform decisions by sharing their own experiences. During the year, the group met 13 times and took part in a variety of activities including meeting with the Complaints Officer, developing young people friendly resources regarding rights and entitlements, meeting the Children's Commissioner for Wales about placement moves, consulting with Bridgend Fostering Team Managers and attending the Bridgend Achievement Awards.

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Independent Visitors

Tros Gynnal Plant provides care experienced children and young people with an independent visitor, someone to be their friend and to be there for them. All independent visitors are volunteers and are matched with one child/young person and undertake a monthly activity with their matched child/young person.

Our volunteer coordinator covers the Cwm Taf Morgannwg and Mid and West Wales regions and while the geographical areas she covers is large, it enables a good oversight of the availability of volunteers and demands on the service.

In 2024-25, five young people were supported by an Independent Visitor, three of which are well-established matches, having been in place for several years. These monthly visits have included activities such as trips to the beach, go-karting, afternoon tea and hill walking. Both the young people and the volunteers have provided positive feedback on these monthly meetings.

Communication Passports

Tros Gynnal Plant provide Communication Passports to children and young people with communication needs.

Communication passports are comprehensive but portable documents produced with a child or young person, their family members and key professionals. They record information about a child or young person, which is key to supporting effective communication. This includes communication methods and tools employed to stimulate communication, information about health and behavioural needs, likes, dislikes and interests, which can be used as talking points by others when engaging with the young person.

Our Lottery funding has allowed for the creation of 30 new passports and two updates, across Gwynedd, Conwy, Denbighshire and Flintshire. We also successfully applied to the Masonic Charitable Foundation for funding to extend the service into Anglesey and Wrexham. This increased service will begin June 2025.

We are now fully using our microsite via which we share passports in digital format with parents and professionals.

Residential Visiting Advocacy RVA.

Tros Gynnal Plant currently provide Residential Visiting Advocacy Services to several private residential homes and schools across Wales. Visiting Advocacy is a fortnightly or monthly visit to a residential home by a qualified and experienced advocate. The visit enables residents and/or pupils the opportunity to access independent advocacy support.

Visiting Advocacy services strive to achieve the following outcomes for children and young people accessing the service:

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- * Advice and information on rights and entitlements
- * Individual young people have a voice in decision making
- * Support for young people to make complaints and representations
- * Opportunities for young people to influence wider service provision, policy and practice through groups, forums and participation opportunities.
- * Individual young people are supported or represented at reviews/meetings.

In 2024-25 Tros Gynnal Plant delivered Residential Visiting Advocacy services to 30 Independently run and 19 Local Authority owned Children's Homes. These homes collectively accommodate over 150 children and young people at any one time.

During the last year some SLAs have ended, while others have commenced allowing for a steady service. The RVA team has previously comprised a contracted team manager and a several casual advocates, but this year we appointed a contracted member of staff to the team to allow increased reliability and consistency of service.

As the Welsh Government's Eliminate Profit from Care programme develops, the number of local authority residential homes looks to increase. While there is opportunity for local authority homes to benefit from Residential Visiting Advocacy via statutory advocacy contracts, we are taking every opportunity to promote Residential Visiting Advocacy to all residential homes, regardless of their model and called for it to become a requirement of Registration for all new residential homes.

Family Group Meetings/Conferences

Tros Gynnal Plant has been achieving positive outcomes for families by providing good quality Family Group Meeting services to local authorities across Wales since 2000.

Family Group Meetings are a way of making decisions about children by involving the extended family in the planning and decision-making process and can be used with any family where plans or decisions need to be made. This has proved particularly effective when working with families resistant to other services and interventions.

Family Group Meetings have successfully been used with families at all stages of intervention including those families involved in both public and private law proceedings and have consistently achieved positive outcomes for all involved.

Tros Gynnal Plant is one of the largest providers of Family Group Meeting services in Wales with contracts with Rhondda Cynon Taf and Neath/Port Talbot and spot purchase arrangements with other local authorities and organisations.

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In 2024-25 Tros Gynnal Plant had 90 new referrals for Family Group Meetings involving 373 adult family members, 159 children/young people and 2 unborn babies.

Outcomes include preventing children going into care, returning children home from care, creating safe plans for children at risk, identifying alternative carers/placements for children, facilitating separated parents to make plans for their children.

91% of participants felt they were fully able to have their say and 97% felt their family plan made a difference and helped their family.

Parents wrote: "Was very helpful in planning and getting things put together." "Went brilliant." "Really good."

97% of professionals were happy with the plan made by the family they were working with.

A professional wrote 'Well organised and straight forward meeting with the objectives met.'

The Team receives additional funding specifically for work with separated parents, providing an additional mechanism for parents, at no financial cost to them, to resolve their issues rather than going to court which can be financially very costly and emotionally very difficult. We are currently looking at ways to expand this service to other areas.

Gypsy Roma and Traveller Service - Travelling Ahead

Travelling Ahead works alongside families from Gypsy, Roma and Traveller communities across Wales providing advice, advocacy and support through our All Wales Advocacy service, our specialist advice service on EU Settlement Scheme delivered in 4 languages for Roma communities and this year also offered support through the AMSER short breaks fund for unpaid carers.

Travelling Ahead operates flexibly across Wales working face to face through home visits, outreach visits to sites and running drop-in sessions in Newport, Wrexham and Flintshire on a weekly basis.

We were pleased to be funded by both the Welsh Government (for the 7th year) and the Irish Government (for a second year for our work in North Wales) and for the first time in 24-25 by the Carers Trust.

In 2024-25, the Gypsy Roma Traveller service had 395 new referrals, 269 new clients and averaged 750 open cases per quarter throughout the year.

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The most common issues people requested support with are related to accommodation, sites, planning, financial inclusion and general rights and entitlements. We supported or advised several people to utilise formal complaints processes in housing, health discrimination, children's services and criminal justice to a range of bodies and up to Ombudsman level which resulted in some positive outcomes including the first 'public interest' report ever produced about Welsh Government. We also supported numerous families to gain a permanent home through our planning advocacy and support with Planning Inspectorate appeals and over 100 people and their children were supported to gain permanent rights to reside in the UK through the EU Settlement scheme. We gave evidence to the follow-up Senedd Inquiry on the provision of sites for Gypsy and Traveller communities in Wales and supported community members to meet with the Minister and give their own evidence. We initiated and facilitated a 'fuel poverty/equity network' which succeeded in influencing a new Winter Fuel grant from Welsh Government specifically to support Gypsy and Traveller communities and as referral partners on the Fuel Bank Foundation we distributed more than £20,000 direct to families struggling to heat their homes.

We also worked with the Slovakian Embassy to run a consular services outreach which meant that over 100 people were able to access these services in Newport (ID and passport renewal, crucial for maintaining residence in the UK) rather than travelling to London which can cost a significant amount for a large family.

Refugee and Asylum Programme

This pan Wales project provides an independent advocacy, rights and participation service to young refugees and asylum seekers to:

- * Enable Asylum Seekers to understand their Rights and be supported
- * Empower Asylum Seekers & Refugees to engage in participation and be advocates for themselves
- * Ensure professionals understand the needs of the asylum seekers they work with and their role in contributing to a Wales where rights are enjoyed
- * Inform and influence public understanding about asylum rights and the benefits of welcoming people in need in Wales
- * Promote & facilitate engagement in volunteering opportunities*

The Asylum Rights Programme worked with over 750 young people providing advocacy and mentoring and provided 1500 participation opportunities throughout the year including a Youth Welfare Trip to Brecon Beacons giving ten 18- to 25-year-olds the opportunity to get into nature, learn new skills, practice their English, have exhilarating experiences like kayaking and water sports and leave their troubles behind for a few days.

One of the young people was elected to the Welsh Youth Parliament and the service continues to support them in this role. This is the third time that TGP Cymru has supported a young person at the Welsh Youth Parliament.

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The Refugee and Asylum Programme continue to work in collaboration with partner organisations to increase young people's opportunities and work towards positive change in areas like age assessment processes and provision of immigration advice

Outcomes include supporting young people to have their voices heard and be taken seriously, increased friendships, better understanding of rights and entitlements, understanding systems, increased wellbeing and access to universal opportunities, learning new skills and feeling more empowered.

Veterans and Families Service

TGP Cymru Veterans and Families Service offers whole-family, holistic, therapeutic and restorative interventions to military-experienced families seeking help with relationships, family life and mental health. Experience in the military continues to have an impact long after leaving service and this can sometimes bring unexpected difficulties for Veterans and their family members, resulting in them feeling overwhelmed and isolated. Consequently, they can experience deterioration of their mental and emotional capacity, which often negatively affects relationships, and this can result in escalating needs for all areas of life including health, housing, finance and education.

The service provides space for all family members to explore what's going on for them and supports them through 1:1 therapeutic sessions, and facilitated joint restorative sessions, to identify solutions to move through the tough issues, individually and together, so they can re-establish a sense of self-worth and purpose, maintain the stability of relationships and increase the positive outcomes in their family life.

In March 2024 funding for the service came to an end and bridging funding was obtained to support the service and maintain minimal delivery alongside collaborating with Adferiad Recovery to support their team during the Assessment of Needs / Consultation Phase of the Armed Forces Covenant, V4P programme.

As such, we were the primary service to work alongside their Researcher, as Subject-Matter Experts in our work with Veterans and their Families, and this enabled effective identification of needs to feed into their Consultation Report through our advice, guidance, case studies, and data collation of feedback from family members and Veterans.

During this 6-month phase, we also re-developed a more versatile and sustainable Spoke and Hub model for the service, and a new team was established, after successfully securing funding to become a delivery partner in the Wales Thrive Together Portfolio, alongside a further successful application with the Veterans' Foundation. One of the team is a Veteran and this has provided a welcomed opportunity to enrich the 'lived experience' aspect within our service model.

Throughout the year, we continued to provide advice and support to many services and agencies, where their cases fell outside of our project scope. Examples include advice and guidance for a CAMHS Professional working with a Veteran dad, an Academic at Swansea University, undertaking research with Veterans and gambling addictions, a Peer Mentor involved in research, and a professional supporting Veterans in hospital. We also supported a professional working with a Veteran, to follow through on a safeguarding concern.

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We also directly supported 8 families including 18 adults and 16 children through direct tailored interventions.

Outcomes for families include supporting veterans and partners to: engage more confidently with other services including social services; to agree action plans re co-parenting where parents have separated; work through difficulties and set and achieve realistic goals; providing safeguarding advice and support to other Armed Forces organisation.

Veterans wrote: "I haven't personally sought support from other services, but I feel that having this service to unpack some issues, has given me some clarity to find more support." "For me as an Army Veteran working with someone that has similar experiences as me really did help me come out of my shell and open up to really identify my problems...." "One to one discussions have helped when I've had no one else to talk to about family related issues." "It's made me trust people and I wouldn't usually. It has restored my faith in humans."

Team Around the Tenancy

The Team Around the Tenancy (TAtT) is an innovative project funded by Welsh Government and St Martin in the Field to deliver a service to young people who are experiencing difficulties with their housing/accommodation in North Wales

TAtT provide:

- * An opportunity for young people to increase and learn new skills, knowledge and support networks that they need to sustain their home, both now and in the future. In particular, the service targets young people aged 16-25 who:
 - Are in a new tenancy
 - Risk losing their tenancy
 - Have lost a tenancy
 - Present as homeless
- * Service co-ordination and key-working
- * Housing Advocacy
- * Mentoring with the aim of integrating young people into local services and activities
- * Counselling
- * Restorative Approaches Family Group Meetings (TAtT Meetings)
- * Conflict resolution with landlords or neighbours

The core focus of Team Around the Tenancy is alleviating homelessness through supporting young people to complete homelessness assessments, understand their housing options, provide housing advocacy and help develop their independent living skills work, however, our support is not restricted to housing issues.

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The initial assessment covers a range of areas including health and wellbeing, daily living, attitudes and behaviours and social connections. Practitioners work with young people to set their own support goals and we work restoratively to help them achieve those goals. We recognise that by working holistically and focusing on the goals that matter to each individual we are better able to meet their needs and create a sustainable pathway, reducing the instances of repeat homelessness.

TAtT provides a unique service that works intensively with young people, providing a wrap around service that allows them to be at the centre of their own support plan. Each young person is encouraged to plan their own TAtT meetings where they invite any professionals, family and friends that they feel can help them achieve their goals. In this way we work collaboratively with other agencies, ensuring that each young person has the best support for their individual needs and they are empowered to make the decisions about how they work with those professionals, family and friends.

TAtT enjoyed providing wellbeing activities for young people and have gathered really positive feedback about how these activities have reduced loneliness and isolation as well as allowing young people to connect with other people with similar life experiences. We have provided a range of activities from gorge walking to graffiti to young parents groups.

In 2024-25 TAtT worked with 167 young people and their families and delivered 638 support sessions and 937 wellbeing sessions. 38 young people attended group sessions.

Some key successes from the last year include:

- * Supporting a young couple to successfully challenge the council when their duty was ended, supporting them practically during this period when they were homeless and helping them re-engage with the local authority once duty was reinstated.
- * Working with a young mum for 12 months while she was in temporary accommodation and helping her to transition to her new social housing house, including applying for grants for furniture, setting up bills and budgeting.
- * Working with a 20 year old male who was at risk of losing his flat due to antisocial behaviour complaints, advocating for him and helping him to get his views heard and his needs understood when meeting with his housing officer. Following this they agreed to a managed move rather than an eviction and housed him somewhere more suitable.

Young people wrote: "...have done more to help him than what your job is." "It's more than housing what you have done and I really appreciate it." "I enjoyed that everyone contributed and there was no awkwardness. I enjoyed being able to speak my mind freely without censorship either." - "I know I wouldn't have got it done without your help though so thank you x."

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Participation

TGP Cymru actively encourages the participation of children, young people and families to design, develop and advise on all the services that they work with. In October 2022 we achieved the Children in Wales Participation Kite Mark in recognition of the work we had done with children and young people across all seven national participation standards.

All users, children, young people and families, of TGP Cymru services are given the choice to be involved in participation activities through surveys, advisory groups, support groups and feedback forms and this information is collated and used to improve the experience and effectiveness of all TGP Cymru projects. Within participation we also work with other national youth organisations to look at how policy will inform our practice and work with them to ensure all concerns are covered.

A part time Participation Development Lead is funded centrally to coordinate participation across the organisation and promote participation opportunities including training for staff and external professionals.

In 2024-25, Our Participation Development Lead engaged with 50 young people, 16 staff members in participation best practice, facilitated a participation practice exchange for staff and engaged with over 100 professionals at various forms and meetings.

Outcomes include supporting a former young person service user to become TGP Cymru trustee and co-develop a Youth Panel for TGP Cymru; representing TGP Cymru at National Participation forum; meeting with participation officers from both Northern Ireland and Wales Children's Commissioners office; delivering Participation training internally and externally; promoting participation and attending workshops on engagement and participation.

Strategic Aim 2 - Policy

Tros Gynnal Plant's Chief Executive Officer is a member of the Children in Wales Non-Government Organisation NGO Directors' Group, working alongside Barnardos, Action for Children, NSPCC, Save the Children and Children in Wales. Tros Gynnal Plant is also a member of the Children in Wales NGO Policy Officer's Group. The Director of Advocacy has attended this meeting in place of the CEO during the last year.

Tros Gynnal Plant attends and gives evidence to the following Senedd Cross Party Groups: Race and Equalities, Children and Families, Children in Our Care, Veterans, Housing, Fuel Poverty and Policing, with the aim of engaging in dialogue with Senedd Member's and Ministers on behalf of our service users.

The Director of Family Services is a member of the Children and Family Court Advisory and Support Service (CAFCASS) Management and Performance Committee.

Tros Gynnal Plant's senior management team have membership of numerous local and national, voluntary and statutory forums to ensure that service users are enabled to take part in consultations and influence policy in relation to services that affect them.

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Trustees' Annual Report
for the year ended 31 March 2025

The CEO has taken back the role of chair of the All-Wales Advocacy Providers Group. The group, supported by Children in Wales, meets quarterly to discuss advocacy across the sectors.

The Director of Advocacy Services continues to be a member of the National Advocacy Forum which meets twice per year to monitor children's statutory advocacy provision across Wales, in line with the National Approach to Statutory Advocacy. Tros Gynnal Plant is commissioned to collate and share the All-Wales advocacy statistics on behalf of Welsh Government. The statistics are presented to the National Advocacy Forum for consideration and discussion.

The Director of Family Services is a member of a Cascade Research Advisory Group led by Dr Nell Warner looking at children and young people returning home from care. This is a new piece of research that hopes to identify what works well.

Strategic Aim 3 - Training

Under the Registration and Inspection of Social Care Wales Act (2016), Tros Gynnal Plant is registered with Care Inspectorate Wales as an advocacy provider. A requirement of the registration is that relevant staff are trained in their role as Independent Professional Advocates. This year advocates have been supported to complete the Level Four Diploma in Advocacy with further currently enrolled and working towards the qualification.

Tros Gynnal Plant also provides training to all other staff within the organisation. During 2024-2025 we delivered training and supported staff to achieve Induction, Safeguarding, Non-Instructed Advocacy, Understanding Advocacy, Lone Working and GDPR, as standard. In addition, the Learning and Development department facilitated Practice Exchange and Management Development sessions across the organisation.

Tros Gynnal Plant also delivered training to staff and volunteers from outside of the organization including voluntary sector, statutory sector and foster carers. Previously an accreditation centre for Agored Cymru, last year we chose to move away from this as it limited the range of advocacy training we could offer staff. Our Understanding Advocacy has since been developed and improved and is delivered fully in house.

We also strengthened our safeguarding training, in line with national guidance. Our course now offers a pre-course workbook to be completed by each learner ahead of the taught session hereby increasing the number of core safeguarding training hours to six.

Strategic Aim 4 - Fundraising

Our Communications Officer continues to raise the profile of the organisation across a range of social media platforms. We work with Supported Giving to raise funding via QR codes on our website and promotional literature and our Communication Passport project now boasts its own appeals page on this platform. We have identified a project to take forward alongside an appeals page in the coming year.

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Trustees' Annual Report
for the year ended 31 March 2025

Strategic Aim 5 - Review of Organisation

Our senior management structure, consists of CEO and two Deputy CEOs/ Directors.

The three members of the Senior Management Group are responsible for all aspects of the day-to-day management of the organisation including risk management, HR, health and safety, finance, financial planning, monitoring and management, safeguarding, GDPR, IT, IT security, policy development, implementation and review, fundraising, bid writing, service delivery and contract management.

The Senior Management Group is supported by a Finance and Facilities / HR Manager who in turn is supported by a HR Officer, a Finance Officer and an Administrator.

During the year we monitored and evaluated the effectiveness of the structure and feel that it worked well. Positive feedback has been received from staff and partners.

FINANCIAL REVIEW

Income for the year amounted to £2.68 million (2024: £2.64 million), derived primarily from local authority service level agreements, Welsh Government funding and grant income. Total expenditure for the year was £2.76 million (2024: £2.57 million), reflecting continued investment in the delivery and development of services across Wales. The charity reported a net deficit for the year of £81,992 (2024: surplus £123,139), after taking account of investment movements.

Unrestricted funds showed a deficit of £95,472, partially offset by a surplus of £13,480 on restricted funds. At the year end, total funds amounted to £1.57 million (2024: £1.66 million), of which £768,005 relates to restricted funds supporting ongoing service delivery.

Principal Funding Sources

Tros Gynnal Plant raised much of its income in 2024/25 through grants from Local Authority Service Level Agreements, grant funding, Welsh Government, and trust fund. The trustees are determined that Tros Gynnal Plant should continue to develop additional forms of income, including community and corporate fundraising.

Investment Policy

The charity holds investment funds managed by RBC Brewin Dolphin in accordance with a policy agreed by the trustees. The objective of the investment strategy is to achieve a balance between income generation and capital growth, whilst maintaining a prudent level of risk appropriate to the charity's needs. During the year, there were no additions to or withdrawals from the investment portfolio. Movements in the fund arose solely from investment income and market revaluation. The portfolio generated a positive total return over the year. The trustees keep the investment policy under regular review to ensure that it continues to meet the charity's financial objectives, liquidity requirements and risk appetite.

Tros Gynnal Plant
Trustees' Annual Report
for the year ended 31 March 2025

Reserves Policy

The trustees have established a policy to maintain sufficient free reserves to enable the orderly wind-down of the charity, should this become necessary. The target level of reserves has been assessed at approximately £500,000, based on estimated redundancy, contractual and closure costs.

At 31 March 2025, total unrestricted funds amounted to £1,030,147 (2024: £901,33). Cash and cash equivalents at the year end amounted to £458,139 (2024: £606,035), including £10,828 held within the investment portfolio (2024: £163,820). In addition, the charity holds an investment portfolio which is capable of being realised, in whole or in part, to support the charity's liquidity requirements if necessary.

The trustees consider that, when taking into account the availability of these investment assets, the charity retains access to sufficient resources to meet its short to medium term obligations. However, the trustees recognise that free reserves, as defined, remain below the target level and will continue to monitor financial performance closely, with a view to rebuilding reserves over the medium term whilst maintaining service delivery.

Pension Scheme

Tros Gynnal Plant participates in the Scottish Voluntary Sector Pension Scheme (SVSPS). The Committee of the SVSPS decided to close the SVSPS to future accrual of benefit with effect from 1 April 2010.

The most recent triennial actuarial valuation of the scheme, as at 30 September 2023, reported that the scheme was 98% funded, representing a significant improvement in its financial position. The previous deficit recovery plan concluded in May 2024 and the charity is no longer required to make deficit contributions. Accordingly, no pension deficit liability was recognised at 31 March 2025 (2024: £6,477). Further details are provided in note 14 to the financial statements.

PLANS FOR THE FUTURE

Demand for our services continues to grow and alongside that so does our workforce, increasing from 96 in April 2024 to 100 in March 2025.

Our focus over the next year will be the development of a new strategy that builds on work of the previous years. The strategy will be innovative, drawing on research, experience and best practice and will shape how we deliver services and what services we deliver.

We will continue to only provide rights-based services ensuring that the voices of the children, young people and families are listened to and at the forefront of the work we do.

We will continue to deliver and develop our current services and will use our knowledge, skills and experience to develop new and additional services that compliment those that we already deliver. We will utilise our connections at Spark and the wider arena to ensure we have the partners we need.

We will review our Memorandum and Articles to ensure they continue to be relevant and appropriate for the work we do.

We will aim to develop a young trustee board to feed into our main board.

Trustees and Senior Management continually review finance generating options and the Senior Management Group work hard to identify additional funding to ensure sustainability of the services we offer and of Tros Gynnal Plant.

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Trustees' Annual Report
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Tros Gynnal Plant is both a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 August 2003.

Recruitment and Appointment of Trustees

The Tros Gynnal Plant Trustee Board must consist of at least three and not more than 12 members. One third or the nearest number must retire at each AGM - those longest in office retiring first. There is no requirement for a break in service to be able to stand for re-election.

Over the course of the coming year the Trustees intend to continue to expand the membership of the Trustee Board, up to a maximum of 12, in a way which will reflect both the skills and knowledge of the organisation's needs and the diversity of Wales. This will be achieved through targeted advertisements and word of mouth. No Trustees resigned during the year. There are currently five trustees.

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

- * Declaration to act as a Trustee
- * Skills and knowledge audit form
- * Charity Commission CC3 document - The Essential Trustee: What you need to know
- * Tros Gynnal Plant background information
- * Memorandum and Articles of Association
- * Annual report and annual accounts
- * Organisational chart
- * List of current Trustees
- * Minutes of annual and extraordinary general meetings
- * Minutes of the last three Trustee Board meetings
- * Copies of management accounts prepared since the last audited accounts
- * Information regarding the Trustee Board meetings

New Trustees attend induction training sessions with newly appointed members of staff and are also encouraged to visit projects and attend events around Wales.

All Trustees undergo an annual appraisal conducted by the Chair and CEO.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Out of pocket expenses are paid to enable Trustees to attend meetings.

Organisational Structure

The Chief Executive Officer is accountable for the day-to-day management of the organisation and to the Trustee Board, which meets on a quarterly basis.

There are two Deputy CEOs/ Directors. The Director of Family Services and the Director of Advocacy Services.

The wider head office team is comprised of a Finance and HR Manager, HR Officer, Finance Officer, Learning & Development Lead and administrative staff who provide a full range of support and administrative functions.

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Trustees' Annual Report
for the year ended 31 March 2025

Pay Policy for Senior Staff

The pay of the CEO and Directors is reviewed alongside that of the wider staff team. In view of the size and nature of the charity, the CEO is benchmarked against pay levels in other organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles. Director's salaries are benchmarked at 75% the CEO's salary.

Relationship with Related Parties

Tros Gynnal Plant maintains positive relationships with the Welsh Government and a range of local, national and international statutory and voluntary organisations.

Risk Management

Tros Gynnal Plant has created a risk register, which is reviewed regularly by the Trustees. The following main risks have been identified:

i. Financial

The organisation provides services that, for the most part, are funded via fixed term funding opportunities (Welsh Government, local government, grant giving bodies). This means that funding for services must be re-secured when current funding comes to a natural end. Tros Gynnal Plant has a strong track record of successfully reapplying for funding, however, the nature of fixed-term funding means that the organisational budget is rarely static. Tros Gynnal Plant works to overcome these risks by:

- * Seeking full cost recovery funding for projects across Wales.
- * Increasing charitable fundraising.
- * Developing self-financing training activity.
- * Developing a reserve fund in line with Charity Commission recommendations.
- * Monitoring income and expenditure and working to budget
- * Seeking core funding opportunities
- * Proactively seeking new funding opportunities.

ii. Health and Safety

- * Regular Health and Safety inspections, in line with our policy, identify appropriate action to be taken.
- * A Health and Safety consultant continues to advise the organisation.
- * Lone working of staff is a risk, subject to a separate Tros Gynnal Plant policy. The organisation uses the PeopleSafe personal security system to overcome this assessed risk.

iii. Employment Law Regulation

Tros Gynnal Plant introduces reviews, and amends procedures to ensure that they are consistent with changes in employment legislation. We continued to use Radar Legal Services and an external HR consultant.

Internal controls to minimise risk include:

- * Training for all managers in Recruitment and Selection Policy and Procedures
- * Regular staff supervision, appraisal, practice exchange and peer support
- * Monthly analysis of financial management information
- * Financial controls.

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks. The Finance Subgroup meets quarterly and reports to the full Trustee Board.

Tros Gynnal Plant
Trustees' Annual Report
for the year ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

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

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

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

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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Trustees on the 27 March 2026 and signed on its behalf by:



Emma Marshman
Chair

**Independent auditors' report to Tros Gynnal Plant, Company
limited by guarantee, under Section 449 of the Companies Act 2006**

Opinion

We have audited the financial statements of Tros Gynnal Plant (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) requires us to report to you if:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent auditors' report to Tros Gynnal Plant, Company
limited by guarantee, under Section 449 of the Companies Act 2006**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered those laws and regulations which have a direct effect on the financial statements, including the requirements of the Companies Act 2006, the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and compliance with the Charities SORP (FRS 102).

We also considered other laws and regulations that have a fundamental effect on the operations of the charity, including those relating to the safeguarding of children and vulnerable persons, regulatory requirements of Care Inspectorate Wales, Welsh Government funding and service delivery frameworks, employment legislation, taxation and fundraising regulation.

As part of our planning procedures, we obtained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates. We discussed with management and those charged with governance the policies and procedures in place to ensure compliance with applicable laws and regulations.

**Independent auditors' report to Tros Gynnal Plant, Company
limited by guarantee, under Section 449 of the Companies Act 2006**

Our audit procedures to identify and respond to the risks of irregularities, including fraud, included the following:


- * enquiries of management and those charged with governance regarding actual or suspected instances of fraud, non-compliance with laws and regulations, and any known litigation or claims;
- * reviewing minutes of meetings of trustees and other governance records;
- * assessing the charity's compliance with laws and regulations considered to have a direct material effect on the financial statements through enquiry and inspection;
- * reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable legal and regulatory requirements;
- * performing audit procedures addressing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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


Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of R H Jeffs and Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW

27 March 2026

Tros Gynnal Plant
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	<i>Restricted</i> funds 2024 £	Total 2024 £
Income and Endowments							
Donations and legacies	3	37,016	-	37,016	48,442	-	48,442
Charitable Activities:	3	433,539	2,177,495	2,611,034	79,606	2,489,762	2,569,368
Investments	3	33,844	-	33,844	22,272	-	22,272
Total Incoming Resources		<u>504,399</u>	<u>2,177,495</u>	<u>2,681,894</u>	<u>150,320</u>	<u>2,489,762</u>	<u>2,640,082</u>
Expenditure							
Charitable activities	4	343,890	2,415,321	2,759,211	88,319	2,485,349	2,573,668
Total Resources Expended		<u>343,890</u>	<u>2,415,321</u>	<u>2,759,211</u>	<u>88,319</u>	<u>2,485,349</u>	<u>2,573,668</u>
Net gains/(losses) on Investments		(4,675)	-	(4,675)	56,725	-	56,725
Transfer Between Funds		<u>(27,020)</u>	<u>27,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Incoming (Outgoing) resources	5	128,814	(210,806)	(81,992)	118,726	4,413	123,139
Total Funds brought forward		901,333	754,525	1,655,858	782,607	750,112	1,532,719
Total Funds carried forward		<u><u>1,030,147</u></u>	<u><u>543,719</u></u>	<u><u>1,573,866</u></u>	<u><u>901,333</u></u>	<u><u>754,525</u></u>	<u><u>1,655,858</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Tros Gynnal Plant

Charity number 1099878

Balance sheet

as at 31 March 2025

		2025		2024	
Notes	£	£	£	£	£
Fixed Assets					
Investments	7		1,145,910		1,125,057
Tangible assets	8		-		-
			1,145,910		1,125,057
Current Assets					
Debtors	9	431,090		662,026	
Cash at bank and in hand		447,311		442,215	
		878,401		1,104,241	
Creditors: amounts falling due within one year	10	(450,445)		(573,440)	
Net Current assets			427,956		530,801
Net Assets			1,573,866		1,655,858
The Funds of the Charity					
Unrestricted Funds	11		536,622		407,808
Designated funds	11		500,000		500,000
Pension reserve	11		(6,475)		(6,475)
Total Unrestricted Funds			1,030,147		901,333
Restricted Funds	11		543,719		754,525
Total Charity Funds			1,573,866		1,655,858

The notes on pages 25 - 41 form part of these accounts.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)), applicable United Kingdom Accounting Standards and the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustee Board on 27 March 2026 and signed on its behalf by


.....
Emma Marshman - Chair


.....
Carwyn Griffiths - Treasurer

Tros Gynnal Plant

**Cash flow statement
for the year ended 31 March 2025**

	2025	2024
Notes	£	£
Reconciliation of operating (loss)/profit to net cash inflow from operating activities		
Operating (loss)/profit	(81,992)	123,139
Decrease / decrease in debtors	230,936	350,173
(Decrease) / (decrease) in creditors	(122,995)	(149,609)
Fair value (gain) on investments	(29,169)	(60,535)
Loss on disposal of investments	-	3,810
Dividends, interest & rents from investments	(33,844)	(22,048)
Actuarial pension scheme adjustment	-	1
Net cash inflow from operating activities	<u>37,064</u>	<u>244,931</u>
 Cash flow from investing activities:		
Purchase of investments	(144,676)	(416,974)
Dividends, interest & rents from investments	33,844	22,048
Increase in cash in the year	<u>(147,896)</u>	<u>(149,995)</u>
 Reconciliation of net cash flow to movement in net funds		
Increase / (Decrease) in cash in the year	(147,896)	(149,995)
Net funds at 1 April 2024	<u>606,035</u>	<u>756,030</u>
Net funds at 31 March 2025	<u>458,139</u>	<u>606,035</u>
 Analysis of Cash and Cash Equivalents		
Cash in hand	447,311	442,215
Cash in investment portfolio	10,828	163,820
Total Cash and Cash Equivalents	<u>458,139</u>	<u>606,035</u>

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

1.1. Statutory Information

Tros Gynnal Plant is a charitable company limited by guarantee incorporated in Wales in the United Kingdom. The registered office is Cardiff University Social Science Research Park, Maindy Road, Cardiff, Wales, CF24 4HQ . The nature of the charity's operations and principal activities is disclosed within the Trustees Report.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

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

1.2. Basis of preparation and assessment of going concern.

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The Trustees have considered the charity's finances for the coming year and have no concerns or material uncertainties over the going concern status of the charity.

1.3. Taxation

As a registered charity, Tros Gynnal Plant is entitled to the exemption from taxation in respect of income and capital gains received with sections 478 to 489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1.4. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Income from government grants, whether 'capital' or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.
- Investment income is included when receivable.
- Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.
- Cash donations are recognised on receipt.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- The income and surplus before taxation is attributable to the one principal activity of the charity.

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

1.5. Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Charitable activities 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6. Fund Accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

* Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets. Revenue funds restricted by the donor are matched against expenditure as appropriate.

* Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

1.7. Financial instruments

The charity has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102 to all of its financial instruments.

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially measured at the transaction price (including transaction costs) and subsequently at amortised cost using the effective interest method, less impairment where applicable. Other financial instruments are measured at fair value at each reporting date, with changes in fair value recognised in the Statement of Financial Activities.

Financial assets and liabilities are offset, with the net amount presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.8. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property improvements	-	5% on cost
Furniture & Fittings	-	25% on reducing balance
Computer equipment	-	33% on cost

Assets purchased during the year with a cost of less than £1,000 are written off in the year of acquisition. Assets funded by specific project grants are capitalised or expensed in accordance with the charity's capitalisation policy and the substance of the funding arrangements.

1.9. Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Gains and losses arising on the disposal of investments and the revaluation to fair value are charged or credited to the statement of financial activities in the year.

The main form of financial risk faced by the charity is the volatility in equity markets and investment markets due to wider economic conditions.

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

1.10. Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Redundancy

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits. Any redundancy costs are recognised when the redundancy payments are made to the exiting employee.

Pensions

Tros Gynnal participates in the Pension Trust SVSPS Final Salary Pension Scheme (the "Scheme"). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme. The fund is valued at least every three years by a professionally qualified independent actuary with the rates of contribution payable being determined by the trustees on the advice of the actuary. In the intervening years the actuary reviews the progress of the Scheme. The Scheme operates as a pooled arrangement, with contributions paid at a centrally agreed rate. As a consequence, no share of the underlying assets and liabilities can be directly attributed to the charity. Under the terms of FRS 102, in these circumstances contributions are accounted for as if the Scheme were a defined contribution scheme based on actual contributions paid through the year.

1.11. Deferred income

Grants for which the money has been spent on capital expenditure is deferred to go through the statement of financial activities at the same rate as the asset is expensed.

Grants received in advance for the following accounting year have been deferred.

2. Critical accounting estimates and judgements

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

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

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

3. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 31/03/25 £	Total 31/03/24 £
Included within Incoming Resources are:				
Income from donations and legacies				
Donations received	263	-	263	10,380
Edward Nicholl Fund dividends & interest	36,753	-	36,753	38,062
	<u>37,016</u>	<u>-</u>	<u>37,016</u>	<u>48,442</u>
 Income from charitable activities				
Independent care providers	72,409	-	72,409	42,165
Revenue grants	-	2,538,625	2,538,625	2,526,762
Training	-	-	-	441
	<u>72,409</u>	<u>2,538,625</u>	<u>2,611,034</u>	<u>2,569,368</u>
 Income from investments				
Investment income	33,844	-	33,844	22,272
	<u>33,844</u>	<u>-</u>	<u>33,844</u>	<u>22,272</u>
 Total income				
	<u>143,269</u>	<u>2,538,625</u>	<u>2,681,894</u>	<u>2,640,082</u>
 <i>Revenue grants comprises:</i>				
Advocacy	38,353	1,278,924	1,317,277	1,588,392
Restorative / Family services	-	1,246,504	1,246,504	909,041
Participation	-	-	-	22,404
Emotional health advocacy	-	-	-	12,090
Project learning and social care workforce	34,056	13,197	47,253	37,441
	<u>72,409</u>	<u>2,538,625</u>	<u>2,611,034</u>	<u>2,569,368</u>

Tros Gynnal Plant

Notes to the financial statements
for the year ended 31 March 2025

4. Total resources expended

	Basis of Allocation	General Advocacy	Restorative & Family	Training	Fund-raising	Other Grants	Governance	Total year to 31/03/25	Total year to 31/03/24
		£	£	£	£	£	£	£	£
Direct costs									
Employment & training	Actual	1,072,074	877,152	-	-	-	-	1,949,226	1,794,765
Project costs	Actual	116,972	95,704	-	-	-	-	212,676	324,367
Premises costs	Actual	39,689	32,473	-	-	-	-	72,162	59,522
		<u>1,228,735</u>	<u>1,005,329</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,234,064</u>	<u>2,178,654</u>
Support costs allocated to activities									
Audit fees	Usage	-	-	-	-	-	10,440	10,440	14,400
Pension liability grant	Usage	-	-	-	-	-	12,519	12,519	6,307
Bad debts	Usage	97	93	1	1	2	-	194	3,426
Bank charges	Usage	410	393	4	4	8	-	819	694
Employment & training	Usage	171,992	165,111	1,720	1,720	3,440	-	343,983	333,541
Investments costs	Usage	4,158	3,991	42	42	83	-	8,316	7,737
Legal & Professional	Usage	-	-	-	-	-	18,893	18,893	5,289
Premises costs	Usage	12,027	11,546	120	120	241	-	24,054	21,061
Subscriptions	Usage	635	609	6	6	13	-	1,269	2,559
Subsistence	Direct	52,330	50,237	523	523	1,047	-	104,660	-
		<u>241,649</u>	<u>231,980</u>	<u>2,416</u>	<u>2,416</u>	<u>4,834</u>	<u>41,852</u>	<u>525,147</u>	<u>395,014</u>
		<u>1,470,384</u>	<u>1,237,309</u>	<u>2,416</u>	<u>2,416</u>	<u>4,834</u>	<u>41,852</u>	<u>2,759,211</u>	<u>2,573,668</u>

Governance costs in the year totalled £41,852 (31 March 2024 - £20,708).

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

5. Net Incoming (Outgoing)/Resources	Total year to 31/03/25	Total year to 31/03/24
This is stated after charging/(crediting):	£	£
Auditors Remuneration	10,440	14,400
Leasing costs	4,800	4,800
	15,240	19,200

6. Staff Costs, Trustee remuneration and expenses and cost of key management personnel

	Total year to 31/03/25	Total year to 31/03/24
	£	£
Staff costs during the year comprised of the following:		
Salaries & wages	2,005,281	1,888,794
Social security costs	183,303	158,405
Employer Pensions costs	81,846	76,096
	2,270,430	2,123,295

The average number of full time and full time equivalent employees during the year was as follows:

Administration and support	8	13
Direct service delivery	80	75
	88	88

Number of employees earning between £60,000 - £70,000:

The number of employees who received employee benefits for the reporting period of more than £60,000 were:

	31/03/25	31/03/24
	£	£
£60,000 - £70,000	2	2
	2	2

Key management personnel

The total amount paid to key management personnel for their services to the charity during the year totalled £216,424 (LY: £208,894).

Trustee remuneration and expenses

No remuneration was paid to the trustees during the year ended 31 March 2025 (LY: none). Expenses reimbursed to trustees during the year was £57 (LY: £14).

Tros Gynnal Plant

**Notes to the financial statements
for the year ended 31 March 2025**

7. Investments	2025	2024	
	£	£	
Market value at 1 April 2024	1,125,057	904,020	
Net additions at cost	144,676	413,164	
Net gains on investments (including reinvested income)	29,169	60,535	
Cash account movement	(152,992)	(252,662)	
Fair value at 31 March 2025	<u>1,145,910</u>	<u>1,125,057</u>	
Listed investments	1,135,082	961,234	
Cash in Portfolio	10,828	163,823	
Fair value at 31 March 2025	<u>1,145,910</u>	<u>1,125,057</u>	
8. Tangible fixed assets	Plant & machinery	Office equipment	Total
	£	£	£
Cost or Valuation			
At 1 April 2024	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
At 31 March 2025	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
Depreciation			
At 1 April 2024	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
At 31 March 2025	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
Net book values			
At 31 March 2025	<u> -</u>	<u> -</u>	<u> -</u>
At 31 March 2024	<u> -</u>	<u> -</u>	<u> -</u>
9. Debtors	2025	2024	
	£	£	
Trade debtors	284,138	300,811	
Other debtors	20,147	-	
Prepayments	126,805	361,215	
	<u>431,090</u>	<u>662,026</u>	

Tros Gynnal Plant

**Notes to the financial statements
for the year ended 31 March 2025**

10. Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	33,403	30,957
Social security & other taxes	37,172	34,163
Other creditors	43,994	24,409
Accruals & deferred income	326,386	477,434
Pension contributions	9,490	6,477
	<u>450,445</u>	<u>573,440</u>

Accruals and deferred income carried forward includes deferred income of £213,494 for use in 2025/26 (2024: £449,478). The reason for the deferral being, that the conditions to enable the grant to be fully utilised have not been met.

<i>Deferred Income: -</i>	2025	2024
	£	£
Balance as at 1st April	449,478	534,925
Income received in the year	132,741	27,500
Released to income	(368,725)	(112,947)
Balance as at 31st March	<u>213,494</u>	<u>449,478</u>

Tros Gynnal Plant

**Notes to the financial statements
for the year ended 31 March 2025**

11. Movement on Funds

	At 01/04/24	Incoming Resources	Outgoing Resources	Transfers	At 31/03/25
	£	£	£		£
Restricted funds					
All Wales Advocacy Statistics	30,478	-	-		30,478
Amser	3,454	44,585	(54,651)	6,612	-
Armed Forces Covenant	3,088	30,122	(32,412)		798
Asylum Ad Hoc	41	77,668	(78,640)	931	-
Big Lottery Asylum	63,975	96,840	(160,815)		-
Big Lottery Voices In A Foreign Land	5,026	-	-		5,026
Bridgend Participation	641	6,219	(6,219)		641
CAB	4,069	-	(5,289)	1,220	-
CAIS Change In Step Fund	5,465	-	-		5,465
Carers Support Innovation	1,850	8,819	-		10,669
Clinks Grant Criminal Justice Race Equality-TA	2,951	-	-		2,951
Conwy TATT	24,514	48,348	(49,480)		23,382
Cwm Taf Active Officer	17,717	5,299	(6,315)	-	16,701
Cwm Taf Advocacy	161,072	293,650	(293,901)	-	160,821
Development Fund	85,098	-	(606)		84,492
Gwynt Y Mor	531	-	-	-	531
Irish Embassy	12,285	34,000	(38,005)		8,280
Llythyr Cynnig Saesneg	3,293	-	-	-	3,293
Mid & West Wales Health	17,572	12,089	(12,089)	-	17,572
Mid & West Wales IV Services	466	8,000	(8,000)	-	466
Mid & West Wales Participation	4,500	7,460	(7,460)	-	4,500
Mid & West New Advocacy	9,682	343,518	(348,123)		5,077
Moondance Communication Passports	2,436	29,256	(29,849)		1,843
Moving For Change	79	-	-		79
North Wales Advocacy - NASA	94,985	299,175	(395,624)	1,464	-
NWCRS Children In Need	8	-	8		-
Parental Advocacy B	46,497	9,975	(1,025)		55,447
Parental Advocacy C	3,846	275,000	(268,547)		10,299
People's Post Code Lottery	452	-	-		452
St Martins In The Field - TATT	32,924	110,004	(112,586)		30,342
TATT Ad Hoc	9,201	136,263	(142,651)		2,813
Travelling Ahead	3,811	243,623	(264,217)	16,783	-
Travelling Ahead National Forum 2018-Big Lottery	5,366	3,300	(518)		8,148
VP4	21,419	16,565	(16,565)		21,419
WCVA Parental Advocacy	40,723	12,046	(21,400)		31,369
Winter Pressures Grant - TA	278	-	-		278
YWO	34,758	25,671	(60,342)	-	87
Other	10	-	-	10	-
Total Restricted funds carried	754,525	2,177,495	(2,415,321)	27,020	543,719

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

Movement on Funds 2025 - continued

	At 01/04/24	Incoming Resources	Outgoing Resources	Transfers	At 31/03/25
	£	£	£		£
Total Restricted funds brought forward	754,525	2,177,495	(2,415,321)	27,020	543,719
Unrestricted funds					
General	407,808	504,399	(348,565)	(27,020)	536,622
Designated	500,000	-	-	-	500,000
Pension Fund	(6,475)	-	-	-	(6,475)
Total unrestricted funds	901,333	504,399	(348,565)	(27,020)	1,030,147
Total funds	1,655,858	2,681,894	(2,763,886)	-	1,573,866

Unrestricted funds

Unrestricted general funds may be spent generally for the furthering the charitable work of Tros Gynnal Plant. The fund in this category is the General Fund.

The designated fund in the current year represents the proportion of unrestricted reserves estimated by the Trustees that would be utilised in the event of winding up of the Charity.

Restricted funds

All Wales Advocacy Statistics

We collate the all-Wales advocacy statistics on behalf of Welsh Government. Statistics are collated both quarterly and annually and shared with the National Advocacy Forum and Welsh Government for wider dissemination.

Armed Forces Covenant

AFC funds a service for veterans and their families who are experiencing difficulties.

Big Lottery Asylum

Big Lottery Asylum

TNL funding contributes towards an All-Wales Refugee and Asylum service, funding advocacy and participation

Conwy TATT

Funding from Conwy CBC for young people aged 16-25 who are homeless or at risk of homelessness.

Cwm Taf Active Offer

The provision of the Active Offer of Advocacy to children looked after or in the child protection arena, living in RCT, Merthyr Tydfil and Bridgend.

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

Cwm Taf Advocacy

The provision of independent, professional advocacy to children and young people living in RCT, Merthyr Tydfil and Bridgend. We ensure children and young people in receipt of support from social services are given a voice in decision making processes and issues which impact their lives.

Development fund

A restricted reserve consisting of an amalgamation of previously reported historical balances. The reserve allows the opportunity to pilot new services to establish an evidence base. Thus, providing support for funding applications to develop and diversify the work of the organisation. Also to retain the skills and expertise of staff where there is a shortfall in funding.

Irish Embassy

Funding to develop support for Irish Travellers in North Wales.

Moondance Communication Passports

The provision of Communication Passports to children and young people with communication needs living in Gwynedd, Conwy, Denbighshire and Flintshire. We coproduced Communication Passports with children and their families to assist children's voices to be heard. Communication Passports provide information to assist the reader to better understand disabled children and how those unable to communicate, convey their preferences and needs.

North Wales Advocacy

The provision of independent, professional advocacy to children and young people living in Anglesey, Conwy, Gwynedd, Denbighshire, Flintshire and Wrexham. We ensure children and young people in receipt of support from social services are given a voice in decision making processes and issues which impact their lives.

Parental Advocacy

The provision of independent, professional advocacy to parents of children in the child protection arena via a number of pilot projects, commissioned by Anglesey, Merthyr Tydfil, RCT and Pembrokeshire. Funded by Welsh Government as part of their Radical Reform agenda, to reduce the number of children entering care, we ensure parents' voices are heard in child protection related meetings.

RAFEP

Historical funding that finished in 2017 - provided training and support to professionals to develop restorative skills and practice across Wales.

St Martins in the Field

SMITF provide additional funding for young people aged 16-25 who are homeless or at risk of homelessness in North Wales.

TATT

WG funding to provide a service for young people aged 16-25 who are homeless or at risk of homelessness in North Wales

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

Travelling Ahead

WG funding to provide an All-Wales advice and advocacy service for Gypsy, Roma and Traveler children, young people and families.

V4P

V4P provides additional funding for veterans and families.

WCVA Parental Advocacy

A short-term project to support ethnically diverse parents across Wales via independent, professional parent advocacy.

WG Inclusion ARP

Funds an Advocacy caseworker to work with refugee and asylum seeking young people as part of the Wales Sanctuary Service.

YWO

Funds to deliver drop in services in Cardiff and Swansea for Refugee and asylum seekers

Young Voices

Provides advocacy support to young people of secondary school age living in North Wales, not currently eligible for statutory advocacy services or receiving a service from CAMHS. Advocacy is about speaking up for children and young people; empowering children and young people to make sure their rights are respected, and their views, wishes and feelings are always heard; representing the views, wishes and feelings of children and young people to decision-makers; and helping them to navigate the system. Advocacy issues may include but are not limited to young people suffering with anxiety, low mood and depression, school attendance, bullying, or suffering due to family breakdown or bereavement.

Transfers between funds occur when restrictions on the use of funds are released by funders and/or when unrestricted funds are utilised to fund overspends on restricted projects.

Tros Gynnal Plant

**Notes to the financial statements
for the year ended 31 March 2025**

12. Movement on Funds - Prior year 2024

	At 01/04/23	Incoming Resources	Outgoing Resources	Investment Gain/(Loss)	Transfers	At 31/03/24
Restricted funds	£	£	£	£	£	£
All Wales Advocacy Statistics	30,478	-	-	-	-	30,478
Amser	-	14,392	(10,938)	-	-	3,454
Armed Forces Covenant	7,610	20,000	(24,522)	-	-	3,088
Asylum Ad Hoc	1,059	5,121	(6,139)	-	-	41
AVOW/BCUHB Fund	91	-	-	-	(91)	-
Big Lottery Asylum	53,912	124,600	(114,537)	-	-	63,975
Big Lottery Voices In A Foreign Land	5,026	-	-	-	-	5,026
Bridgend Participation	-	10,056	(9,415)	-	-	641
Buttle UK	206	-	-	-	(206)	-
CAB	-	10,479	(6,410)	-	-	4,069
CAIS Change In Step Fund	5,465	-	-	-	-	5,465
Carers Support Innovation	-	-	1,850	-	-	1,850
Carmarthen Advocacy	497	-	-	-	(497)	-
Ceredigion JLSCB	128	-	-	-	(128)	-
Clinks Grant Criminal Justice race equality - TA	2,951	-	-	-	-	2,951
Conwy TATT	25,058	44,850	(45,394)	-	-	24,514
Co-Production Grant	2,697	-	-	-	(2,697)	-
CVSC MHL D - Conwy	3,613	-	(3,613)	-	-	-
CVSC Winter Pressures Fund	838	-	-	-	(838)	-
Cwm Taf Active Officer	20,432	16,015	(18,730)	-	-	17,717
Cwm Taf Advocacy	175,878	262,994	(277,800)	-	-	161,072
Cwm Taf IV Services	584	351	(935)	-	-	-
Development Fund	-	-	-	-	85,098	85,098
DVSC Winter Pressures Equipment	410	-	-	-	(410)	-
DVSC Winter Pressures Fund	149	-	-	-	(149)	-
EU Settlement Scheme Funding	-	10,008	(10,008)	-	-	-
FLVC/BCUHB Winter Pressures Fund	871	-	-	-	(871)	-
Gwynt Y Mor	4,427	-	(3,896)	-	-	531
Irish Embassy	-	31,409	(19,124)	-	-	12,285
Llythyr Cynnig Saesneg	802	-	(309)	-	2,800	3,293
Mantell Gwynedd Winter Pressures Fund	41	-	-	-	(441)	-
Mid & West Wales Active Officer	511	-	-	-	(511)	-
Mid & West Wales Advocacy	2,080	-	-	-	(2,080)	-
Mid & West Wales Health	17,572	12,090	(12,090)	-	-	17,572
Mid & West Wales IV Services	466	6,000	(6,000)	-	-	466
Mid & West Wales Participation	2,475	12,348	(10,451)	-	128	4,500
Mid & West New Advocacy	2,285	343,176	(341,303)	-	5,524	9,682
MOF	-	38,281	(38,281)	-	-	-
Carried forward	369,012	962,170	(958,045)	-	84,631	457,768

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

	At 01/04/23	Incoming Resources	Outgoing Resources	Investment Gain/(Loss)	Transfers	At 31/03/24
	£	£	£	£	£	£
Restricted funds 2024 - continued						
Brought forward	369,012	962,170	(958,045)	-	84,631	457,768
Moondance Communication Passport	30,000	-	(27,564)	-	-	2,436
Moving For Change	-	3,000	(2,921)	-	-	79
North Wales Advocacy - NASA	91,307	394,159	(390,481)	-	-	94,985
NWCRS Children In Need	(8)	-	-	-	-	(8)
Parental Advocacy B	34,013	14,700	(2,216)	-	-	46,497
Parental Advocacy C	-	229,463	(225,617)	-	-	3,846
Pembroke Advocacy	85	-	-	-	(85)	-
People's Post Code Lottery	452	-	-	-	-	452
Powys Advocacy Service	2,351	-	-	-	(2,351)	-
RAFEP	40,810	-	-	-	(40,810)	-
RAFGM	-	272,047	(272,047)	-	-	-
Separating Families - Pilot	5,000	-	-	-	(5,000)	-
Settled	-	45,000	(45,000)	-	-	-
Sgiliau	28	-	63	-	(91)	-
SSSG	556	-	-	-	(556)	-
St Martins In The Field - TATT	43,399	82,500	(92,975)	-	-	32,924
Steve Morgan - TATT	773	-	-	-	(773)	-
TATT	4,930	137,460	(137,568)	-	(4,822)	-
TATT Ad Hoc	3,601	-	-	-	5,600	9,201
Travelling Ahead	15,170	196,338	(207,697)	-	-	3,811
Travelling Ahead National Forum						
2018 - Big Lottery	727	300	-	-	4,339	5,366
VP4	25,610	41,258	(45,449)	-	-	21,419
WCVA Parental Advocacy	40,723	-	-	-	-	40,723
WCVA Participation	794	-	-	-	(794)	-
Western Bay Advocacy	37,636	-	-	-	(37,636)	-
WG Inclusion ARP	-	36,367	(36,367)	-	-	-
WG Travelling Ahead	1,642	-	-	-	(1,642)	-
Winter Pressures Grant - TA	278	-	-	-	-	278
Wrexham Getting Work Ready	1,222	-	(1,222)	-	-	-
YWO	-	75,000	(40,242)	-	-	34,758
Total Restricted funds	<u>750,112</u>	<u>2,489,762</u>	<u>(2,485,349)</u>	<u>-</u>	<u>-</u>	<u>754,525</u>
Unrestricted funds						
General	825,657	150,320	(124,894)	56,725	(500,000)	407,808
Designated	-	-	-	-	500,000	500,000
Pension Fund	(43,050)	-	36,574	1	-	(6,475)
Total unrestricted funds	<u>782,607</u>	<u>150,320</u>	<u>(88,320)</u>	<u>56,726</u>	<u>-</u>	<u>901,333</u>
Total funds	<u><u>1,532,719</u></u>	<u><u>2,640,082</u></u>	<u><u>(2,573,669)</u></u>	<u><u>56,726</u></u>	<u><u>-</u></u>	<u><u>1,655,858</u></u>

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

13. Analysis of Net Assets between Funds	Unrestricted £	Restricted £	Total 2025 £
Investments	1,145,910	-	1,145,910
Net Current Assets	(115,763)	543,719	427,956
	1,030,147	543,719	1,573,866
<i>Previous year</i>			
	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total</i> 2024 £
Investments	1,125,057	-	1,125,057
Net Current Assets	(223,724)	754,525	530,801
	901,333	754,525	1,655,858

14. Pension scheme

The charity participates in the TPT Retirement Solutions Scottish Voluntary Sector Pension Scheme (SVSPS), a multi-employer defined benefit pension scheme providing benefits to employees of 102 non-associated employers. Due to the nature of the scheme and the inability of participating employers to identify their individual share of the underlying assets and liabilities, the scheme is accounted for as a defined contribution scheme in accordance with section 28.11A of FRS 102. Contributions payable for the year are charged to the Statement of Financial Activities as they become due.

The scheme is subject to the funding requirements of the Pensions Act 2004, together with associated regulations, guidance issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, which together establish the statutory framework for the funding of defined benefit occupational pension schemes in the UK.

At the most recent triennial actuarial valuation as at 30 September 2023, the scheme reported a funding level of 98%, with an overall deficit of £2.1 million (2020: £6.7 million), representing a significant improvement in the scheme's funding position.

Under the recovery plan agreed following the 2023 valuation, no further deficit contributions are required from participating employers, including the charity. The previous recovery plan concluded in May 2024, when the majority of employers ceased making deficit contributions. Accordingly, the charity had no outstanding liability in respect of deficit contributions at 31 March 2025 (2024: £6,477). The next full actuarial valuation of the scheme is due as at 30 September 2026, at which point the funding position will be reassessed.

Scheme expenses

In addition to contributions in respect of future service, participating employers are required to contribute towards the ongoing administration expenses of the scheme. With effect from 1 April 2025, the charity is required to pay scheme administration costs of £10,551.72 per annum, increasing annually by 3%.

Tros Gynnal Plant

Notes to the financial statements for the year ended 31 March 2025

Contingent liability

The scheme operates on a last-man-standing basis. As a result, the charity is potentially liable for the obligations of other participating employers should they be unable to meet their share of any scheme deficit following withdrawal. In the event of withdrawal, employers are required to fund their share of any deficit on an annuity purchase basis. While this exposure cannot be quantified, the trustees consider the risk to be remote based on the current funding position of the scheme.

15. The Children's Society Welsh Endowments - The Edward Nicholl Trust

The charity benefits from an endowment fund, The Edward Nicholl Trust, established with monies from the Children's Society. The fund is held by a third party and a proportion of the income from the fund will be unrestricted income to Tros Gynnal Plant.

16. Liability of Members

The charity is limited by guarantee, not having any share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each member of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company. As at 31 March 2025 there were 7 (31 March 2024: 6) members of the charity.

17. Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
<i>Expiring:</i>		
Less than one year	4,800	4,800
Between two and five years	4,813	9,613
	<u>9,613</u>	<u>14,413</u>

18. Related parties

There were no related party transactions that occurred in the current or previous year.

TROS GYNNAL PLANT

England & Wales - Charity number 1099878

Accounts

Company registration number: 04422485

Charity registration number: 1099878

**TROS GYNNAL PLANT
Working Name TGP Cymru**

**(A company limited by guarantee
and not having a share capital)**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Azets Audit Services

Chartered Accountants & Statutory Auditors

Ty Derw

Lime Tree Court

Cardiff Gate Business Park

Cardiff

CF23 8AB

TROS GYNNAL PLANT

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**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

OBJECTS, VISION & MISSION

Tros Gynnal Plant's charitable aims as set out in the Memorandum and Articles of Association are:

Objects

*To relieve children and young people who are in material, physical, mental or emotional need.
To promote the sound administration of the law relating to children and young persons.*

Vision

Our vision is a Wales where every child, young person or adult identifies and expresses their needs, has the confidence to access services when they need to, is happy, valued, enjoys positive nurturing relationships, belongs and is loved.

Mission

To be the leading Wales based charity working with children, young people, families and communities.

To provide services that are sensitive to social, linguistic and cultural needs.

To ensure children, young people, families and communities have a say in decisions that affect them.

To bring about change that will benefit children, young people, families, communities and society as a whole.

INTRODUCTION

During 2023-2024 Tros Gynnal Plant embedded our Working from Anywhere Framework. We maintain a number of offices that offer a place to work and meet with colleagues, but staff are now primarily home based. This approach offers a great degree of flexibility to the working day.

We have fully settled into our new head office space and our support service staff work from there on a weekly basis. It offers excellent networking opportunities with other likeminded and innovative organisations across the sectors.

Our portfolio of services for children, young people and families has grown further, particularly in relation to the breadth of our Parental Advocacy provision, and we have continued to deliver quality, effective services across sectors and throughout Wales.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

This year saw the retirement of our long-standing CEO and the appointment of a new CEO from within the existing and long serving Senior Management Group. The new CEO went on maternity leave from June 2024 and a temporary structure was put in place to cover the maternity leave period. This sees Sarah Durrant, Director of Advocacy Services and Mike Clark, Director of Family Services act up into the CEO role. Two temporary Operational Service Manager posts were created to support with operational line management, which were filled by Becky Woolner and Tina Foster.

We also saw the retirement of our long-standing Chair of Trustees, Diane Daniel, and the election of Emma Marshman into the role at our AGM in November.

We are confident that the new CEO will lead the organisation, with the support of Trustees and the Senior Management Group, to develop and adapt, to ensure the sustainability of Tros Gynnal Plant and the continuation and expansion of our services.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The scope of the organisation has developed over many years to include work, not only with children and young people but also families as it was clear that for some, the most effective change and positive outcomes would only be achieved by a more holistic family-based approach.

All Tros Gynnal Plant services, whether with individual children or young people or families are free and delivered in line with commissioners or funders' guidelines, and compliment and work alongside statutory and other services ensuring that we work in partnership, not competition, to maximise the reach and output of our own and other service providers.

The portfolio of services provided by Tros Gynnal Plant ensures that the Trustees comply with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the public benefit requirement under the act.

STRATEGIC AIMS

In the year ending 31 March 2024 we worked to our strategic plan which includes the following strategic aims:

1. **STRATEGIC AIM 1.** To establish quality services across Wales and to ensure that Tros Gynnal Plant develops as a leading children's charity.
2. **STRATEGIC AIM 2.** To contribute to the development of policy and practice on children's rights issues at local, national and European levels, ensuring the voice of children and young people is heard in the process.
3. **STRATEGIC AIM 3.** To develop training programmes and services which will improve understanding of children's rights issues and contribute to the standardisation, professionalism and quality assurance of advocacy and support services for children and young people.
4. **STRATEGIC AIM 4.** To ensure that Tros Gynnal Plant has sufficient fundraising capacity to maintain and develop its work on behalf of children and young people and become less reliant on public funds.
5. **STRATEGIC AIM 5.** To review and develop the organisation in order to ensure that Tros Gynnal Plant is adequately structured to meet future demands and challenges.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENTS AND PERFORMANCE

Strategic Aim 1 - Services

In the year ending March 2024 Tros Gynnal Plant worked with 2,147 children and young people, 11 unborn babies and 1,890 adult family members.

Tros Gynnal Plant delivered services bi-lingually in English and Welsh and in many other languages including Amharic, Arabic, Dari, Farsi, Kurdish Karanja, Kurdish Sorani, Oromo, Nuer Arabic, Pashto, Pashtun, Polish, Russian, Spanish, Slovakian, Syrian, Tigrinya, Vietnamese and Zaghawa.

Tros Gynnal Plant delivered the following services from April 2023 – March 2024:

Independent Statutory Advocacy for Looked After Children

Tros Gynnal Plant is the leading provider of Independent Statutory Advocacy in Wales, with service level agreements with 13 Local Authorities (LAs).

Tros Gynnal Plant's advocacy services work with children and young people to ensure their voices are heard in decision-making processes that impact upon their lives. Our Independent Professional Advocates support children and young people to attend meetings, write letters, speak to professionals and foster carers, and strive to empower each individual by equipping them with knowledge and information they need – including details about their rights and entitlements and a greater understanding of statutory processes.

Tros Gynnal Plant also provides specialist advocacy services including Non-Instructed Advocacy for Children with complex needs and limited communication across the whole of Wales.

Tros Gynnal Plant has an ongoing contract with Welsh Government to collate the statistics for the National Approach to Statutory Advocacy and the Active Offer of Advocacy and is registered with the Care Inspectorate Wales for advocacy services and is subject to inspection. We look forward to our first full inspection in the coming financial year.

In 2023/24 Tros Gynnal Plant provided statutory advocacy services to 905 children young people helping them with over 2,167 issues. In addition, we provided the Active Offer to 495 children and young people. Of those children and young people providing feedback:

94% of young people said they found the service useful

83% of young people said they now know more about their rights

82% of young people said they felt more included in decisions

86% said they would use the service again.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Independent Statutory Advocacy for Looked After Children (Continued)

When explaining how advocacy made her feel more included in decisions, one young person said: *'At the start when I was not speaking to my advocate and was only speaking to my social worker I didn't feel included but now I am speaking to my advocate I feel included with the decisions that are being made'*.

Another said: *'Because I am more included'*.

When describing how advocacy made a difference to her situation, one young person said: *"Because the advocate has allowed me not to have things I don't want. Another said 'I was able to stay with my mum and dad where I have lived for 13 years'*.

During this year, we continued to deliver non-instructed advocacy to children and young people unable to provide instruction to our advocates.

Advocacy in a Health Setting

Tros Gynnal Plant provide advocacy to children and young people under 18 wishing to make representation, raise a concern, or make a complaint in relation to NHS services. The provision of advocacy for health issues is in keeping with our wider advocacy and organisational ethos – that of working with children and young people to empower them to have a voice. Tros Gynnal Plant advocated for 96 children and young people to raise a health-related issue in the year ending March 2024.

Parent Advocacy Services

During the year Tros Gynnal Plant successfully applied for and received funding from Welsh Government to roll out parent advocacy services to the same local authorities to which we already deliver children's statutory advocacy services. As part of their Radical Reform agenda, Welsh Government have committed funding to the provision of parent advocacy to parents of children in the child protection arena across Wales for a three-year period in the first instance. Tros Gynnal Plant now deliver this service in 13 local authorities.

Advocacy support is focused, targeted and time limited. We help parents/carers build resilience, improve their circumstances and create sustainable change. We support parents to effectively navigate systems and understand plans, expectations and agreed actions put in place by the local authority, with the desired outcome for parents/legal guardians to be empowered to represent their own voice and not to become dependent on the service.

Tros Gynnal Plant Parent Advocacy Services worked with 209 parents. During the year our parent advocacy team grew in size and now comprises 6 advocates plus a final vacancy to be filled. Over the next two years we hope to develop our own lived experience parent advocacy model to sit alongside the IPA model.

All parents in receipt of parent advocacy, who provided feedback, shared feeling listened to and taken more seriously by professionals following advocacy support. They said they had a better understanding of their rights and entitlements and felt more able to self-advocate in the future. When describing how the advocacy helped her, one parent said *'I do not know would have happened if you hadn't been there to help. I feel children's services would have taken my children as I was so emotional and stressed. You helped me understand what was happening'*.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Family Group Meetings/Conferences

Tros Gynnal Plant has been achieving positive outcomes for families by providing good quality Family Group Meeting services to local authorities across Wales since 2000.

Family Group Meetings are a way of making decisions about children by involving the extended family in the planning and decision-making process and can be used with any family where plans or decisions need to be made. This has proved particularly effective when working with families resistant to other services and interventions.

Family Group Meetings have successfully been used with families at all stages of intervention including those families involved in both public and private law proceedings, and have consistently achieved positive outcomes for all involved.

Tros Gynnal Plant is the largest provider of Family Group Meeting services in Wales with contracts with 5 local authorities - Bridgend, Merthyr Tydfil, Rhondda Cynnon Taf, Pembrokeshire and Neath/Port Talbot.

In 2023-24 Tros Gynnal Plant had 258 new referrals for Family Group Meetings involving 856 adult family members, 461 children/young people and 12 unborn babies.

Outcomes include preventing children going into care, returning children home from care, creating safe plans for children at risk, identifying alternative carers/placements for children, facilitating separated parents to make plans for their children.

93% of participants felt they were fully able to have their say and 6% felt they were mostly able to have their say.

A parent wrote *"Felt very at ease and given every opportunity to talk and be listened to."*

82% of participants felt the Family Group Meeting process fully helped their family and 14% felt it mostly helped their family.

One family member wrote *"I never thought I would see this happening, it has been everything and more."*

The Team receives additional funding specifically for work with separated parents, providing an additional mechanism for parents, at no financial cost to them, to resolve their issues rather than going to court which can be financially very costly and emotionally very difficult. We are currently looking at ways to expand this service to other areas.

The 'Get Together Group' designed by and for family members that have accessed the service and had a FGM met a number of times. The group are given opportunities to support with consultation work, participation, interviewing and volunteering.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Participation – Local Junior Safeguarding Boards and Bridgend Youth Voice Forum

We continue to facilitate the Local Junior Safeguarding Board Safe Stars and the Mid and West Wales Regional Group called CADW.

In 2023-2024 young people from the four mid and West Wales local authorities participated in a residential weekend organised by CADW. Members of the Safe Stars group moved on therefore work began to re-start this group during the year. This resulted in a first meeting of five young people in January 2024.

We also continued to facilitate the Bridgend Youth Voice Forum, which brings young people with care experience together to have a voice in the Bridgend Corporate Parenting agenda, and to inform decisions by sharing their own experiences.

During the year, the group met 12 times, and was attended by a total of 39 different young people. Activity completed includes development of Bridgend's Corporate Parenting Strategy, including its launch and promise event, a number of consultations, including regarding complaints, birthday cards, feedback forms, supported housing and achievement awards. The group held a Q&A session with the Director of Social Services and forum members have taken part in interview panels for various social care roles. Finally, the group were supported to spend a day with young people's poet Laureate Connor Allen, along with the Fostering Network and We are Cowshed where they took part in a workshop and came up with a unique poem reflecting their feelings about being care experienced. The plan is for the poem to be displayed publicly in Bridgend.

When asked how they feel about being in the forum, young people told us:

"We are the experts and the ones in care or leaving care so should be fully involved."

"I feel we are taken seriously and not just a tick box... Zoe wouldn't let that happen anyway!!!"

"Other young people coming into care will be happy and reassured I think that children and young people have been fully involved and not just the adults sorting this stuff out".

Independent Visitors

Tros Gynnal Plant provides care experienced children and young people with an independent visitor, someone to be their friend and to be there for them. All independent visitors are volunteers and are matched with one child/young person and undertake a monthly activity with their matched child/young person.

Our volunteer coordinator covers the Cwm Taf Margannwg and Mid and West Wales regions and while the geographical areas she covers is large, it enables a good oversight of the availability of volunteers and demands on the service.

In 2023-24, nine young people were supported by an Independent Visitor. These monthly visits have included activities such as trips to the beach, go-karting, afternoon tea and hill walking. Both the young people and the volunteers have provided positive feedback on these monthly meetings.

Communication Passports

Tros Gynnal Plant provide Communication Passports to children and young people with communication needs.

Communication passports are comprehensive but portable documents produced with a child or young person, their family members and key professionals. They record information about a child or young person, which is key to supporting effective communication. This includes communication methods and tools employed to stimulate communication, information about health and behavioural needs, likes, dislikes and interests, which can be used as talking points by others when engaging with the young person.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Communication Passports (Continued)

Following a long period of stability thanks to funding from Children and Need, we experienced two periods of 12-month funding, securing funding from three wind farm community funds for the 2022 – 2023 and Moondance 2023 – 2024. During the last year however, we successfully applied for three years funding from the National Lottery which will come into effect June 2024.

Once again this year, the funding has allowed for the creation of 30 new passports across Gwynedd, Conwy, Denbighshire and Flintshire.

During the year we developed a microsite for our communication passports in order to make them available in digital format. We aim to begin utilising this fully in the next financial year.

Residential Visiting Advocacy RVA.

Tros Gynnal Plant currently provide Residential Visiting Advocacy Services to a number of private residential homes and schools across Wales. Visiting Advocacy is a fortnightly or monthly visit to a residential home by a qualified and experienced advocate. The visit enables residents and/or pupils the opportunity to access independent advocacy support.

Visiting Advocacy services strive to achieve the following outcomes for children and young people accessing the service:

- Advice and information on rights and entitlements
- Individual young people have a voice in decision making
- Support for young people to make complaints and representations
- Opportunities for young people to influence wider service provision, policy and practice through groups, forums and participation opportunities.
- Individual young people are supported or represented at reviews/meetings.

In 2023-24 Tros Gynnal Plant delivered Residential Visiting Advocacy services to 30 Independently run and 19 Local Authority Owned Children's Homes. These homes collectively accommodate over 150 children and young people at any one time.

During the last year we have secured SLAs with three new private children's homes and recruited three new members of staff to join the growing team.

In 2023-24 Tros Gynnal Plant delivered Residential Visiting Advocacy services to 30 Independently run and 19 Local Authority Owned Children's Homes. These homes collectively accommodate over 150 children and young people at any one time.

During the last year we have secured SLAs with three new private children's homes and recruited three new members of staff to join the growing team.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Gypsy Roma and Traveller Service - Travelling Ahead

Travelling Ahead is a Wales-wide Tros Gynnal Plant service that enables Gypsy, Roma and Traveller communities (children, young people and families) across Wales to access their rights, address inequalities and tackle discrimination. The service provides advice, support and individual and community advocacy working alongside Gypsy, Roma and Traveller families on issues such as accommodation, sites, planning, rights and accessing services. We run youth forums, support to report hate crime and discrimination and we can offer training to improve services.

The service has three themes:

- Advice and Advocacy
- Rights and Participation
- Tackling Discrimination

The Gypsy Roma Traveller service worked with 337 individuals and averaged 250 per quarter throughout the year.

Outcomes include supporting with planning applications and appeals, accessing fuel vouchers, facilitating communication with health and social services, supporting digital inclusion/access, supporting unpaid carers, collaborating with other organizations and community members, and holding a celebration event.

Following the success of our work with unpaid carers, additional funding was obtained to support this work for the coming year.

The EUSS Service

The EUSS service is an information and advice service for EU Roma families living in Wales to help them obtain settled status following the UK withdrawal from the European Union.

The EUSS Service delivered weekly face-to-face clinics within Newport and Cardiff and supported 628 individuals and families and averaged 450 per quarter throughout the year.

Outcomes include supporting individuals and families to collect evidence, submit applications and obtain pre-settled and settled status alongside providing advice, support and assistance in home languages.

Refugee and Asylum Programme

This pan Wales project provides an independent advocacy, rights and participation service to young refugees and asylum seekers to:

- Enable Asylum Seekers to understand their Rights and be supported
- Empower Asylum Seekers & Refugees to engage in participation and be advocates for themselves
- Ensure professionals understand the needs of the asylum seekers they work with and their role in contributing to a Wales where rights are enjoyed
- Inform and influence public understanding about asylum rights and the benefits of welcoming people in need in Wales
- Promote & facilitate engagement in volunteering opportunities

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The Asylum Rights Programme worked with over 465 young people providing advocacy and mentoring and participation events and activities. One of these young people is a member of the Welsh Youth Parliament and the service continues to support them in this role.

Outcomes include supporting young people to have their voices heard and be taken seriously, building confidence and resilience and reducing isolation, promoting friendships and enhancing wellbeing.

A foster carer wrote “Everyone should know the fantastic work TGP Cymru are doing...You and your team are invaluable for doing this work.”

Restorative Engagement Veterans Service

The Restorative Engagement Veterans Service developed a new model for working with Veterans suffering PTSD and their Families in partnership with Veterans NHS Wales. The service promotes sustainable personal growth and family stability through restorative, person-centred, whole family therapeutic interventions that help build solution-focused thinking and positive communication skills.

The service provides tailored support to help individual family members identify their needs and understand perspectives, help manage family conflict and identify solutions through provision of restorative family meetings. Psychoeducation is provided to help families navigate the realities of mental health difficulties, such as PTSD, and families are supported to engage with appropriate services.

In 2023-24 the service worked with 122 individuals, including 69 adults and 53 children and young people, and delivered 7 workshops on communication and managing conflict for families.

Outcomes include supporting veterans and partners to: engage more confidently with other services including social services; to agree action plans re co-parenting where parents had separated; work through difficulties and set and achieve realistic goals; providing safeguarding advice and support to another Armed Forces organisation following a disclosure of domestic violence.

A veteran wrote “I personally feel that I have got more from this service than [xxxxx] in dealing with my problems around my anger and how I speak with my family.”

This service came to an end in March 2024 in its current form and a piece of work is ongoing to redefine the scope of the service and identify alternative funding.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Team Around the Tenancy

The Team Around the Tenancy (TAtT) is an innovative project funded by Welsh Government and St Martin in the Field to deliver a service to young people who are experiencing difficulties with their housing/accommodation in North Wales

TAtT provide:

- An opportunity for young people to increase and learn new skills, knowledge and support networks that they need to sustain their home, both now and in the future. In particular, the service targets young people aged 16-25 who:
 - Are in a new tenancy
 - Risk losing their tenancy
 - Have lost a tenancy
 - Present as homeless
- Service co-ordination and key-working
- Housing Advocacy
- Mentoring with the aim of integrating young people into local services and activities
- Counselling
- Restorative Approaches Family Group Meetings (TAtT Meetings)
- Conflict resolution with landlords or neighbours

In 2023-24 the service worked with 167 young people and delivered 849 support sessions and wellbeing sessions.

A focus group of young people who have used the service has been set up to look at youth involvement in research around housing services. The group will develop ways of researching and plan activities/workshops to gather the information and then decide how they want to disseminate the information.

Outcomes include addressing housing need, rent arrears, help setting up utilities, applying for DAF and crisis grants, support challenging housing decisions, applying for benefits, PIP applications, support with mental health and accessing mental health services.

A young person wrote "I was living in a care home when K started getting to know me, I'm now living on my own and know what to do."

A professional wrote "[xxxx] feels more prepared for independent living since working with TAtT. O has been a great source of support for young people in Denbighshire and the partnership work has been very beneficial."

Participation

The involvement of children, young people and adult family members in the development and delivery of services we provide and in the development and delivery of external services, is an essential part of Tros Gynnal Plant. A p/t Participation Development Lead is funded centrally to coordinate participation across the organization and promote participation opportunities including training for staff and external professionals.

In 2023-24, Our Participation Development Lead engaged with 74 young people, 15 staff members and over 250 professionals.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Outcomes include supporting the Junior LSCB in Mid Wales; undertaking a Welsh Government funded study looking at the transition for young people from CAMHS to AMHS; obtaining the Participation Standards kite mark for Tros Gynnal Plant; delivering Participation training internally and externally; promoting participation and attending workshops on engagement and participation.

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Strategic Aim 2 - Policy

Tros Gynnal Plant's Chief Executive Officer is a member of the Children in Wales Non-Government Organisation NGO Directors' Group, working alongside Barnardos, Action for Children, NSPCC, Save the Children and Children in Wales. Tros Gynnal Plant is also a member of the Children in Wales NGO Policy Officer's Group. The Director of Advocacy has attended this meeting in place of the CEO during the last year.

Tros Gynnal Plant attends and gives evidence to the following Senedd Cross Party Groups: Race and Equalities, Children and Families, Children in Our Care, Veterans, Housing, Fuel Poverty and Policing, with the aim of engaging in dialogue with Senedd Member's and Ministers on behalf of our service users.

The Chief Executive Officer is a member of the Children and Family Court Advisory and Support Service (CAFCASS) Management and Performance Committee. This has been attended by the Director of Family Services in the CEO's absence.

Tros Gynnal Plant's senior management team have membership of numerous local and national, voluntary and statutory forums to ensure that service users are enabled to take part in consultations and influence policy in relation to services that affect them.

The Director of Advocacy Services has taken on the role of chair of the All-Wales Advocacy Providers Group in the CEO's absence. The group, supported by Children in Wales, meets quarterly to discuss advocacy across the sectors.

The Director of Advocacy Services continues to be a member of the National Advocacy Forum which meets twice per year to monitor children's statutory advocacy provision across Wales, in line with the National Approach to Statutory Advocacy. Tros Gynnal Plant is commissioned to collate and share the All-Wales advocacy statistics on behalf of Welsh Government. The statistics are presented to the National Advocacy Forum for consideration and discussion.

The Director of Family Services is a member of a Cascade Research Advisory Group lead by Dr Nell Warner looking at children and young people returning home from care. This is a new piece of research that hopes to identify what works well.

Strategic Aim 3 – Training

Under the Registration and Inspection of Social Care Wales Act (2016), Tros Gynnal Plant is registered with Care Inspectorate Wales as an advocacy provider. A requirement of the registration is that relevant staff are trained in their role as Independent Professional Advocates. This year three advocates have been supported to complete the Level Four Diploma in Advocacy with a further six currently enrolled and working towards the qualification.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Tros Gynnal Plant also provides training to all other staff within the organisation. During 2023-24 we delivered training and supported staff to achieve Induction, Safeguarding, Non-Instructed Advocacy, Understanding Advocacy, Lone Working, Restorative Engagement, Family Group Conferencing and GDPR, as standard. In addition, the Learning and Development department facilitated Practice Exchange and Management Development sessions across the organisation.

Tros Gynnal Plant also delivered training to staff and volunteers from outside of the organization including voluntary sector, statutory sector and foster carers. The Understanding Advocacy training for Independent Professional Advocates is accredited by Agored Cymru. Tros Gynnal Plant is an accreditation centre for Agored Cymru therefore is approved by Agored to deliver approved training on their behalf. During the year, an audit took place which concluded that the centre met quality standards.

Strategic Aim 4 – Fundraising

Our Communications Officer continues to raise the profile of the organisation across a range of social media platforms. We work with Supported Giving to raise funding via QR codes on our website and promotional literature and have identified a project to take forward alongside an appeals page in the coming year.

Strategic Aim 5 – Review of Organisation

Following the retirement of the CEO in June 2023 and the appointment of Rhiannon Beaumont-Walker as replacement, a revised senior management structure was created, consisting of CEO and two Deputy CEOs/ Directors. Shortly after appointment RBW went on maternity leave and a temporary structure was put in place with the two Directors covering the CEO responsibilities and two temporary Operational Service managers created.

The four members of the Senior Management Group are responsible for all aspects of the day-to-day management of the organisation including risk management, Health and Safety, financial planning, monitoring and management, safeguarding, GDPR, IT, IT security, policy development, implementation and review, fundraising, bid writing, service delivery and contract management.

During the year we monitored and evaluated the effectiveness of the revised structure and feel that it worked well. Positive feedback has been received from staff and partners.

A review also took place of the Head Office support service and it was felt that with the adoption of a new financial monitoring system that there was over capacity in the finance department and a redundancy exercise was undertaken reducing finance officers from two to one.

FINANCIAL REVIEW

Income for the year was £2.64m up from £2.48m in 2023. Expenditure for the year was £2.57m up from £2.47m in 2023. The overall surplus for the year was £123,139 (2023: deficit of £14,690), after realised and unrealised losses on investments) and defined benefit pension scheme valuations.

Principal Funding Sources

Tros Gynnal Plant raised much of its income in 2023/24 through grants from Local Authority Service Level Agreements, grant funding, Welsh Government, and trust fund. The trustees are determined that Tros Gynnal Plant should continue to develop additional forms of income, including community and corporate fundraising.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Investment Policy

The previous policy of holding money on deposit did not produce significant income because interest rates were low. Trustees reviewed this policy to determine whether a more advantageous return could be achieved whilst continuing to take a low risk, prudent approach.

Tros Gynnal Plant invested £500k of reserves during November 2018 in an investment portfolio. During the final quarter of 2019-2020 this investment was monitored closely due to the Covid-19 pandemic and the resulting effect on the stock market. The decision was taken to withdraw half of this investment due to the plummeting value. That said £250k was retained within the investment portfolio at that time. Since that date further investments have been made following the sale of fixed assets and the reinvestment of the previously withdrawn £250k, with the total investments balance at 31 March 2024 being £1,125,057.

Reserves Policy

Tros Gynnal Plant has during the year established a designated fund in line with Charity Commission guidance i.e. a sum sufficient to allow for the winding up of the organisation should that be necessary; this is estimated to be approximately £500,000.

The designated fund, which represented investments in fixed assets, was released in the prior year on the sale of the charity's fixed assets. Free reserves available (excluding pension deficit liability and designated funds) are £407,808 (2023: £825,657).

Pension Scheme

Tros Gynnal Plant participates in the Scottish Voluntary Sector Pension Scheme (SVSPS). The Committee of the SVSPS decided to close the SVSPS to future accrual of benefit with effect from 1 April 2010.

Tros Gynnal Plant has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan, based on the financial position of the Scheme as at 30 September 2017. Full provision for the agreed deficit payments of £674,000 was provided as a liability in 2017 with the balance reduced by deficit payments made each year, and in this year adjustment made by the pension reflecting amendments made to the contribution schedule (see note 22). The balance at 31 March 2024 is £6,475 (2023: £43,050).

PLANS FOR THE FUTURE

Demand for our services continues to grow and alongside that so does our workforce, increasing from 85 in April 2023 to 96 in March 2024.

Our focus over the next year will be supporting the transition of the New CEO and the development of a new strategy that builds on work of the previous years. The strategy will be innovative, drawing on research, experience and best practice and will shape how we deliver services and what services we deliver.

We will continue to only provide rights-based services ensuring that the voices of the children, young people and families are listened to and at the forefront of the work we do.

We will continue to deliver and develop our current services and will use our knowledge, skills and experience to develop new and additional services that compliment those that we already deliver. We will utilise our connections at Spark and the wider arena to ensure we have the partners we need.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees and Senior Management continually review finance generating options and the Senior Management Group work hard to identify additional funding to ensure sustainability of the services we offer and of Tros Gynnal Plant.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Tros Gynnal Plant is both a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 August 2003.

Recruitment and Appointment of Trustees

The Tros Gynnal Plant Trustee Board must consist of at least three and not more than 12 members. One third or the nearest number must retire at each AGM - those longest in office retiring first. There is no requirement for a break in service to be able to stand for re-election.

Over the course of the coming year the Trustees intend to continue to expand the membership of the Trustee Board, up to a maximum of 12, in a way which will reflect both the skills and knowledge of the organisation's needs and the diversity of Wales. This will be achieved through targeted advertisements and word of mouth. There are currently six trustees.

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Skills and knowledge audit form
- Charity Commission CC3 document - The Essential Trustee: What you need to know
- Tros Gynnal Plant background information
- Memorandum and Articles of Association
- Annual report and annual accounts
- Organisational chart
- List of current Trustees
- Minutes of annual and extraordinary general meetings
- Minutes of the last three Trustee Board meetings
- Copies of management accounts prepared since the last audited accounts
- Information regarding the Trustee Board meetings

New Trustees attend induction training sessions with newly appointed members of staff and are also encouraged to visit projects and attend events around Wales.

All Trustees undergo an annual appraisal conducted by the Chair and CEO.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Out of pocket expenses are paid to enable Trustees to attend meetings.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Organisational Structure

The Chief Executive Officer is accountable for the day-to-day management of the organisation and to the Trustee Board, which meets on a quarterly basis.

There are two Deputy CEOs/ Directors. The Director of Family Services and the Director of Advocacy Services.

The wider head office team is comprised of a Finance and HR Manager, HR Officer, Finance Officer, Learning & Development Lead and administrative staff who provide a full range of support and administrative functions.

Pay Policy for Senior Staff

The pay of the CEO and Directors is reviewed annually and may be increased in accordance with average earnings. In view of the size and nature of the charity, the CEO is benchmarked against pay levels in other organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles.

Relationship with Related Parties

Tros Gynnal Plant maintains positive relationships with the Welsh Government and a range of local, national and international statutory and voluntary organisations.

Risk Management

Tros Gynnal Plant has created a risk register, which is reviewed regularly by the Trustees. The following main risks have been identified:

i. Financial

The organisation provides services that, for the most part, are funded via fixed term funding opportunities (Welsh Government, local government, grant giving bodies). This means that funding for services must be re-secured when current funding comes to a natural end. Tros Gynnal Plant has a strong track record of successfully reapplying for funding, however, the nature of fixed-term funding means that the organisational budget is rarely static. Tros Gynnal Plant works to overcome these risks by:

- Seeking full cost recovery funding for projects across Wales.
- Increasing charitable fundraising.
- Developing self-financing training activity.
- Developing a reserve fund in line with Charity Commission recommendations.
- Monitoring income and expenditure and working to budget
- Seeking core funding opportunities
- Proactively seeking new funding opportunities.

ii. Health and Safety

- Regular Health and Safety inspections, in line with our policy, identify appropriate action to be taken.
- A Health and Safety consultant continues to advise the organisation.
- Lone working of staff is a risk, subject to a separate Tros Gynnal Plant policy. The organisation uses the PeopleSafe personal security system to overcome this assessed risk.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

iii. Employment Law Regulation

Tros Gynnal Plant introduces reviews, and amends procedures to ensure that they are consistent with changes in employment legislation. We continued to use Radar Legal Services and an external HR consultant. Internal controls to minimise risk include:

- Training for all managers in Recruitment and Selection Policy and Procedures
- Regular staff supervision, appraisal, practice exchange and peer support
- Monthly analysis of financial management information
- Financial controls.

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks. The Finance Subgroup meets quarterly and reports to the full Trustee Board.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Tros Gynnal Plant
Working Name	TGP Cymru
Charity Registration Number	1099878
Company Registration Number	04422485
Registered Office	Cardiff University Social Science Research Park, Maindy Road, Cardiff, CF24 4HQ
Board of Trustees	Emma Marshman - Chair Angharad Price - Vice Chair Carwyn Griffiths – Treasurer Natasha Ansell Laura Maria Kinsey Abyd Quin-Aziz – appointed November 2023 Nicola Cross - resigned November 2023 Diane Daniel - resigned November 2023
Company Secretary	Rhiannon Beaumont-Walker
Key Management Personnel	Rhiannon Beaumont-Walker - Chief Executive Officer Mike Clark - Deputy CEO/ Director Sarah Durrant - Deputy CEO / Director Jacqueline Murphy – resigned
Solicitors	Rradar 6 Beacon Way Hull HU3 4AE

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham, B1 2HB

HSBC
114 St Mary Street
Cardiff
CF 1F

NatWest
96 Queen Street
Cardiff
CF10 2GR

Statutory Auditors

Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff, CF23 8AB

Investment Managers

RBC Brewin Dolphin
5 Callaghan Square
Cardiff, CF10 5BT

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The Trustees, who are also directors of Tros Gynnal Plant for the purpose 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).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 disclose with reasonable accuracy at any time the financial position of the 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 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 Charity and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 24th January 2025 and signed on behalf of the Board.



Emma Marshman
Chair

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

Opinion

We have audited the financial statements of Tros Gynnal Plant (the 'Company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 '*The Financial Reporting Standard applicable in the UK and Republic of Ireland*' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the Company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

Azets Audit Services

Azets Audit Services
Chartered Accountants
Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Date 28 January 2025.....

Azets Audit Services is eligible for appointment as auditor of the company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TROS GYNNAL PLANT
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	3	48,442	-	48,442	52,170
Charitable activities	4	79,606	2,489,762	2,569,368	2,228,992
Investments	5	22,272	-	22,272	10,768
Other income	6	-	-	-	191,475
Total income and endowments		<u>150,320</u>	<u>2,489,762</u>	<u>2,640,082</u>	<u>2,483,405</u>
Expenditure on:					
Raising funds	7	-	-	-	4,929
Charitable activities	7	88,320	2,485,349	2,573,669	2,465,975
Total expenditure		<u>88,320</u>	<u>2,485,349</u>	<u>2,573,669</u>	<u>2,470,904</u>
<i>Net gains/(losses) on investments</i>	12	56,725	-	56,725	(27,890)
Net incoming/(outgoing) resources before transfers	8	118,725	4,413	123,138	(15,389)
<i>Actuarial adjustment on defined pension scheme</i>	22	1	-	1	699
Transfers					
Gross transfers between funds	16,17	-	-	-	-
Net movement in funds		<u>118,726</u>	<u>4,413</u>	<u>123,139</u>	<u>(14,690)</u>
Reconciliation of Funds					
Total funds brought forward	16,17	782,607	750,112	1,532,719	1,547,409
Total funds carried forward	16,17	<u>901,333</u>	<u>754,525</u>	<u>1,655,858</u>	<u>1,532,719</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing operations.

The notes on pages 27 to 52 form part of the financial statements

**TROS GYNNAL PLANT
BALANCE SHEET
AS AT 31 MARCH 2024**

			2024		2023
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		-		-
Investments	12		<u>1,125,057</u>		<u>904,020</u>
			1,125,057		904,020
Current assets:					
Debtors	13	662,026		1,012,199	
Cash at bank and in hand		<u>442,215</u>		<u>339,548</u>	
		1,104,241		1,351,747	
Liabilities:					
Creditors - Amounts falling due within one year	14	<u>(573,440)</u>		<u>(717,800)</u>	
Net current assets			530,801		633,947
Total assets less current liabilities			1,655,858		1,537,967
Creditors: Amounts falling due after more than one year	15		-		(5,248)
Net assets			<u>1,655,858</u>		<u>1,532,719</u>
The funds of the charity:					
Restricted income fund	16		754,525		750,112
Unrestricted income funds:					
General funds	17	407,808		825,657	
Designated funds	17	500,000		-	
Pension reserve	17	<u>(6,475)</u>		<u>(43,050)</u>	
			901,333		782,607
Total charity funds	18		<u>1,655,858</u>		<u>1,532,719</u>

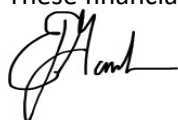
The Company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the Company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

These financial statements were approved by the Board of Trustees on 24th January 2025.



Emma Marshman – Chair



Carwyn Griffiths - Treasurer

The notes on pages 27 to 52 form part of the financial statements

**TROS GYNNAL PLANT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
Net cash provided by/(used in) operating activities	25	<u>244,931</u>	<u>(121,341)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		22,048	10,768
Proceeds on disposal of fixed assets		-	361,336
Purchase of investments		(608,070)	(319,966)
Proceeds of disposal of investments		191,096	71,907
Net cash provided by investing activities		<u>(394,926)</u>	<u>124,045</u>
Change in cash and cash equivalents in the reporting period		(149,995)	2,704
Cash and cash equivalents at the beginning of the reporting period		756,030	753,541
Cash and cash equivalents at the end of the reporting period		<u>606,035</u>	<u>756,245</u>
Analysis of Cash and Cash Equivalents			
Cash in hand		442,215	339,548
Cash in investment portfolio		163,820	416,697
Total Cash and Cash Equivalents		<u>606,035</u>	<u>756,245</u>

The notes on pages 27 to 52 form part of the financial statements

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Tros Gynnal Plant is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Cardiff University Social Science Research Park, Maindy Road, Cardiff, Wales, CF24 4HQ.

Basis of preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

Presentation of the accounts on a going concern basis

The charity reported a net unrestricted inflow of £62,001 for the year, before gains on investments and adjustments to the pension liability. Trustees consider the charity has sufficient free reserves and is monitoring results on a frequent basis. The trustees are of the view that that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Income

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

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt.

Investment income is included when receivable.

The income and surplus before taxation is attributable to the one principal activity of the charity.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES (continued)

Expenditure

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

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Netting off of income against expenditure

It is not the policy of the charitable company to show incoming resources net of expenditure.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease terms.

Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	- 2% on cost
Property improvements	- 5% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Assets purchased during the year with a cost of under £1,000 are written off in that year. Assets purchased from project funding are expensed in the year of purchase in accordance with the funding agreement.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES (continued)

Taxation

As a registered charity, Tros Gynnal Plant is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Gains and losses arising on the disposal of investments and the revaluation to fair value are charged or credited to the statement of financial activities in the year.

The main form of financial risk faced by the charity is the volatility in equity markets and investment markets due to wider economic conditions.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of tangible fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES (continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Fund accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets. Revenue funds restricted by the donor are matched against expenditure as appropriate.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES (continued)

Redundancy

Any redundancy costs are recognised when the redundancy payments are made to the exiting employee.

Pensions

Tros Gynnal participates in the Pension Trust SVSPS Final Salary Pension Scheme (the "Scheme"). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme. The fund is valued at least every three years by a professionally qualified independent actuary with the rates of contribution payable being determined by the trustees on the advice of the actuary. In the intervening years the actuary reviews the progress of the Scheme. The Scheme operates as a pooled arrangement, with contributions paid at a centrally agreed rate. As a consequence, no share of the underlying assets and liabilities can be directly attributed to the charity. Under the terms of FRS 102, in these circumstances contributions are accounted for as if the Scheme were a defined contribution scheme based on actual contributions paid through the year.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	10,380	-	10,380	12,827
Edward Nicholl Fund dividend and interest	38,062	-	38,062	39,343
	48,442	-	48,442	52,170

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Independent care providers	42,165	-	42,165	43,313
Revenue grants	37,000	2,489,762	2,526,762	2,185,679
Training	441	-	441	-
	<u>79,606</u>	<u>2,489,762</u>	<u>2,569,368</u>	<u>2,228,992</u>

Analysed by activity:

Revenue grants:				
Advocacy	42,165	1,546,227	1,588,392	1,347,172
Restorative / Family services	-	909,041	909,041	629,932
Participation	-	22,404	22,404	34,784
Emotional health advocacy	-	12,090	12,090	10,408
Project learning and social care workforce	37,441	-	37,441	26,446
Gypsy Roma traveller work	-	-	-	180,250
	<u>79,606</u>	<u>2,489,762</u>	<u>2,569,368</u>	<u>2,228,992</u>

Included within 'Restorative / Family services' income for the current year is an amount of £196,338 which was previously classified under 'Gypsy Roma traveller work'. This reclassification has been made to better reflect the nature of the income. This change in classification has no impact on the overall financial position.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Revenue Grants

Included within revenue grants, are the following amounts received from Government institutions.

	2024	2023
	£	£
Anglesey CCBC	-	3,750
Bridgend CBC	281,893	248,040
Ceredigion CBC	7,618	6,945
Conwy CBC	439,009	439,090
Home Office	10,008	100,882
Hywel Dda Univeristy Health Board	7,974	6,292
Irish Embassy	31,409	-
Merthyr Tydfil CBC	57,064	53,872
Neath Port Talbot CBC	62,649	38,496
Pembrokeshire CBC	5,402	5,402
Powys CBC	344,354	341,354
Rhondda Cynon Taf CBC	174,556	206,704
WCVA	-	12,499
Welsh Government	566,313	320,157
Welsh Refugee Council	36,367	36,367
	<u>2,024,616</u>	<u>1,819,850</u>

5. INCOME FROM INVESTMENTS

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Investment income	<u>22,272</u>	-	<u>22,272</u>	10,768
	<u>22,272</u>	-	<u>22,272</u>	<u>10,768</u>

6. OTHER INCOME

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Sale of assets	-	-	-	191,475
	<u>-</u>	<u>-</u>	<u>-</u>	<u>191,475</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. EXPENDITURE

	Basis of allocation	General Advocacy £	Restorative /Family Work £	Participation £	Health Advocacy £	Training £	Fund-raising £	Govern-ance £	Other grants £	Total 2024 £	Total 2023 £
Direct costs											
Employment & training costs	Actual	1,087,743	578,034	84,876	8,236	-	-	-	35,876	1,794,765	1,663,243
Project costs	Actual	165,565	119,587	29,896	2,335	-	-	-	6,984	324,367	298,137
Premises costs	Actual	36,107	18,442	2,477	47	-	-	-	2,449	59,522	57,258
		<u>1,289,415</u>	<u>716,063</u>	<u>117,249</u>	<u>10,618</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,309</u>	<u>2,178,654</u>	<u>2,018,638</u>
Support costs allocated to activities											
Audit fees	Usage	6,810	7,190	331	37	14	18	-	-	14,400	14,002
Pension liability grant	Usage	-	-	-	-	-	-	6,308	-	6,308	6,027
Bad debts	Usage	1,620	1,711	79	9	3	4	-	-	3,426	-
Bank charges	Usage	328	347	16	2	-	-	-	-	694	13
Depreciation	Usage	-	-	-	-	-	-	-	-	-	2,010
Employment and training costs	Usage	157,731	166,537	7,671	867	308	427	-	-	333,541	418,016
Investment costs	Usage	3,659	3,863	178	20	7	10	-	-	7,737	5,569
Legal & prof fees	Usage	2,501	2,641	122	14	4	7	-	-	5,289	83
Premises costs	Usage	9,960	10,516	484	55	19	27	-	-	21,061	6,546
Subscriptions	Usage	1,210	1,278	59	7	2	3	-	-	2,559	-
		<u>183,819</u>	<u>194,083</u>	<u>8,940</u>	<u>1,011</u>	<u>357</u>	<u>496</u>	<u>6,308</u>	<u>-</u>	<u>395,015</u>	<u>452,266</u>
		<u>1,473,234</u>	<u>910,146</u>	<u>126,189</u>	<u>11,629</u>	<u>357</u>	<u>496</u>	<u>6,308</u>	<u>45,309</u>	<u>2,573,669</u>	<u>2,470,904</u>

Governance costs in the year totalled £20,708 (2023: £20,029).

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	Total	Total
	2024	2023
	£	£
Leasing costs	4,800	4,800
Depreciation of owned fixed assets	-	2,008
Auditors remuneration	14,400	14,002
	<u>14,400</u>	<u>14,002</u>

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2024	2023
	£	£
Wages & salaries	1,888,794	1,724,278
Social security costs	158,405	149,289
Pensions costs	76,096	66,501
	<u>2,123,295</u>	<u>1,940,068</u>

Number of employees earning between £60,000 - £70,000:

The number of employees who received employee benefits for the reporting period of more than £60,000 were:

	2024	2023
	No	No
£60,000 - £70,000	<u>2</u>	<u>-</u>

Key management personnel

The total amount paid to key management personnel for their services to the charity during the year totalled £208,894 (2023: £217,336).

Trustee remuneration and expenses

No remuneration was paid to the trustees during the year ended 31 March 2024 (2023: none). Expenses reimbursed to trustees during the year was £14 (2023: £nil).

Redundancy

Redundancy costs in the year totalled £995 (2023: £Nil).

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. STAFF NUMBERS

The average number of employees analysed by function was as follows:

	2024	2023
	No	No
Direct	75	69
Support	13	13
	<u>88</u>	<u>82</u>

11. TANGIBLE ASSETS

	Office equipment £	Plant & machinery £	Total £
Cost			
At 1 April 2023	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
At 31 March 2024	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
Depreciation			
At 1 April 2023	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
At 31 March 2024	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
Net book value			
31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

12. INVESTMENTS

	2024	2023
	£	£
Market value 1st April 2023	904,020	275,345
Additions to investments at cost	608,070	319,966
Disposals at carrying value	(194,906)	(71,907)
Net gain/(loss) on revaluation	60,535	(27,677)
Cash account movement	(252,662)	408,293
Market value as at 31 March 2024	<u>1,125,057</u>	<u>904,020</u>
Listed investments	961,234	487,534
Cash in Portfolio	163,823	416,486
Market value as at 31 March 2024	<u>1,125,057</u>	<u>904,020</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. DEBTORS

	2024	2023
	£	£
Trade debtors	300,811	909,172
Prepayments and accrued income	361,215	103,027
	<u>662,026</u>	<u>1,012,199</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	30,957	40,862
Social security & other taxes	34,163	43,603
Accruals and deferred income	477,434	564,847
Other creditors	24,409	30,685
Pension deficit contributions	6,477	37,803
	<u>573,440</u>	<u>717,800</u>

Deferred income carried forward for use in 2024/25 amounts to £449,478 (2023: £534,925). The reason for the deferral being, that the conditions to enable the grant to be fully utilised have not been met.

	2024	2023
	£	£
Balance as at 1st April	534,925	589,793
Income received in the year	27,500	-
Released to income	(112,947)	(54,868)
Balance as at 31 March	<u>449,478</u>	<u>534,925</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Pension deficit contributions	-	5,248
	<u>-</u>	<u>5,248</u>

Pension deficit contributions:

The company participates in a multi-employer pension scheme. The scheme is a defined benefit scheme in the UK, as it is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme it therefore has to account for the scheme as a defined contribution scheme.

The amount recognised in the financial statements is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. See note 22 for further details.

The amounts repayable are as follows:

	2024	2023
	£	£
Repayable within one year	6,477	37,803
Repayable within two and five years	-	5,248
	<u>6,477</u>	<u>43,051</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. RESTRICTED FUNDS

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Projects:					
All Wales Advocacy Statistics	30,478	-	-	-	30,478
Amser	-	14,392	(10,938)	-	3,454
Armed Forces Covenant	7,610	20,000	(24,522)	-	3,088
Asylum Ad hoc	1,059	5,121	(6,139)	-	41
AVOW/BCUHB Winter Pressures Fund	91	-	-	(91)	-
Big Lottery Asylum	53,912	124,600	(114,537)	-	63,975
Big Lottery Voices in a Foreign Land	5,026	-	-	-	5,026
Bridgend Participation	-	10,056	(9,415)	-	641
Buttle UK	206	-	-	(206)	-
CAB	-	10,479	(6,410)	-	4,069
CAIS Change in Step Innovation Fund	5,465	-	-	-	5,465
Carers Support Innovation	-	-	1,850	-	1,850
Carmarthen Advocacy	497	-	-	(497)	-
Ceredigion JLSCB	128	-	-	(128)	-
Clinks Grant Criminal Justice race equality – TA	2,951	-	-	-	2,951
Conwy TATT	25,058	44,850	(45,394)	-	24,514
Co-Production grant	2,697	-	-	(2,697)	-
CVSC MHLD – Conwy	3,613	-	(3,613)	-	-
CVSC Winter Pressures Fund	838	-	-	(838)	-
Cwm Taf Active Offer	20,432	16,015	(18,730)	-	17,717
Cwm Taf Advocacy	175,878	262,994	(277,800)	-	161,072
Cwm Taf IV Services	584	351	(935)	-	-
Development fund	-	-	-	85,098	85,098
DVSC Winter Pressures Equipment	410	-	-	(410)	-
DVSC Winter Pressures Fund	149	-	-	(149)	-
EU Settlement Scheme Funding	-	10,008	(10,008)	-	-
FLVC/BCUHB Winter Pressures Fund	871	-	-	(871)	-
Gwynt Y Mor	4,427	-	(3,896)	-	531
Irish Embassy	-	31,409	(19,124)	-	12,285
Llythyr Cynnig Saesneg	802	-	(309)	2,800	3,293
Mantell Gwynedd Winter Pressures Fund	441	-	-	(441)	-
Mid & West Wales Active Officer	511	-	-	(511)	-
Mid & West Wales Advocacy	2,080	-	-	(2,080)	-
Mid & West Wales Health	17,572	12,090	(12,090)	-	17,572
Mid & West Wales IV Services	466	6,000	(6,000)	-	466
Mid & West Wales Participation	2,475	12,348	(10,451)	128	4,500
Mid and West New Advocacy	2,285	343,176	(341,303)	5,524	9,682
MOF	-	38,281	(38,281)	-	-

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. RESTRICTED FUNDS (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Moondance Communication					
Passports	30,000	-	(27,564)	-	2,436
Moving for Change	-	3,000	(2,921)	-	79
North Wales Advocacy – NASA	91,307	394,159	(390,481)	-	94,985
NWCRS Children in Need	(8)	-	-	-	(8)
Parental Advocacy	34,013	14,700	(2,216)	-	46,497
Parental Advocacy	-	229,463	(225,617)	-	3,846
Pembroke Advocacy	85	-	-	(85)	-
People’s Postcode Lottery	452	-	-	-	452
Powys Advocacy Service	2,351	-	-	(2,351)	-
RAFEP	40,810	-	-	(40,810)	-
RAFGM	-	272,047	(272,047)	-	-
Separating Families – Pilot	5,000	-	-	(5,000)	-
Settled	-	45,000	(45,000)	-	-
Sgiliau	28	-	63	(91)	-
SSSG	556	-	-	(556)	-
St Martins in the Field – TATT	43,399	82,500	(92,975)	-	32,924
Steve Morgan – TATT	773	-	-	(773)	-
TATT	4,930	137,460	(137,568)	(4,822)	-
TATT Ad hoc	3,601	-	-	5,600	9,201
Travelling Ahead	15,170	196,338	(207,697)	-	3,811
Travelling Ahead National Forum					
2018 – Big Lottery	727	300	-	4,339	5,366
VP4	25,610	41,258	(45,449)	-	21,419
WCVA Parental Advocacy	40,723	-	-	-	40,723
WCVA Participation	794	-	-	(794)	-
Western Bay Advocacy	37,636	-	-	(37,636)	-
WG Inclusion ARP	-	36,367	(36,367)	-	-
WG Travelling Ahead	1,642	-	-	(1,642)	-
Winter Pressures Grant - TA	278	-	-	-	278
Wrexham Getting Work Ready	1,222	-	(1,222)	-	-
YWO	-	75,000	(40,242)	-	34,758
	<u>750,112</u>	<u>2,489,762</u>	<u>(2,485,349)</u>	<u>-</u>	<u>754,525</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

All Wales Advocacy Statistics

We collate the all-Wales advocacy statistics on behalf of Welsh Government. Statistics are collated both quarterly and annually and shared with the National Advocacy Forum and Welsh Government for wider dissemination.

Armed Forces Covenant

AFC funds a service for veterans and their families who are experiencing difficulties.

Big Lottery Asylum

TNL funding contributes towards an All-Wales Refugee and Asylum service, funding advocacy and participation

Conwy TATT

Funding from Conwy CBC for young people aged 16-25 who are homeless or at risk of homelessness.

Cwm Taf Active Offer

The provision of the Active Offer of Advocacy to children looked after or in the child protection arena, living in RCT, Merthyr Tydfil and Bridgend.

Cwm Taf Advocacy

The provision of independent, professional advocacy to children and young people living in RCT, Merthyr Tydfil and Bridgend. We ensure children and young people in receipt of support from social services are given a voice in decision making processes and issues which impact their lives.

Development fund

A restricted reserve consisting of an amalgamation of previously reported historical balances. The reserve allows the opportunity to pilot new services to establish an evidence base. Thus providing support for funding applications to develop and diversify the work of the organisation. Also to retain the skills and expertise of staff where there is a shortfall in funding.

Irish Embassy

Funding to develop support for Irish Travellers in North Wales

Mid and West Wales Advocacy

The provision of independent, professional advocacy to children and young people living in Carmarthenshire, Ceredigion, Pembrokeshire and Powys. We ensure children and young people in receipt of support from social services are given a voice in decision making processes and issues which impact their lives.

MOF

Funds a partnership of TGP Cymru, OASIS and CAVHIS to provide refugee and asylum-seeking young people with participation and engagement opportunities to effect systemic change.

Moondance Communication Passports

The provision of Communication Passports to children and young people with communication needs living in Gwynedd, Conwy, Denbighshire and Flintshire. We coproduced Communication Passports with children and their families to assist children's voices to be heard. Communication Passports provide information to assist the reader to better understand disabled children and how those unable to communicate, convey their preferences and needs.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

North Wales Advocacy

The provision of independent, professional advocacy to children and young people living in Anglesey, Conwy, Gwynedd, Denbighshire, Flintshire and Wrexham. We ensure children and young people in receipt of support from social services are given a voice in decision making processes and issues which impact their lives.

Parental Advocacy

The provision of independent, professional advocacy to parents of children in the child protection arena via a number of pilot projects, commissioned by Anglesey, Merthyr Tydfil, RCT and Pembrokeshire. Funded by Welsh Government as part of their Radical Reform agenda, to reduce the number of children entering care, we ensure parents' voices are heard in child protection related meetings.

RAFEP

Historical funding that finished in 2017 - provided training and support to professionals to develop restorative skills and practice across Wales.

RAFGM

Provides a Family Group Meeting service to 3 local authorities.

Settled

Home Office funding to deliver an advice and support service for Roma individuals to apply for settled status to remain in the UK.

St Martins in the Field

SMITF provide additional funding for young people aged 16-25 who are homeless or at risk of homelessness in North Wales.

TATT

WG funding to provide a service for young people aged 16-25 who are homeless or at risk of homelessness in North Wales

Travelling Ahead

WG funding to provide an All-Wales advice and advocacy service for Gypsy, Roma and Traveller children, young people and families.

V4P

V4P provides additional funding for veterans and families.

WCVA Parental Advocacy

A short-term project to support ethnically diverse parents across Wales via independent, professional parent advocacy.

Western Bay Advocacy

The provision of independent, professional advocacy to children and young people living in Swansea and NPT. Via this service, we ensured children and young people in receipt of support from social services were given a voice in decision making processes and issues which impacted their lives.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

WG Inclusion ARP

Funds an Advocacy caseworker to work with refugee and asylum seeking young people as part of the Wales Sanctuary Service.

YWO

Funds to deliver drop in services in Cardiff and Swansea for Refugee and asylum seekers

Transfers between funds occur when restrictions on the use of funds are released by funders and/or when unrestricted funds are utilised to fund overspends on restricted projects.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. RESTRICTED FUNDS (continued)

Previous year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Projects:					
Anglesey Parental Advocacy	7,479	3,750	-	(11,229)	-
Armed Forces Covenant	-	45,024	(37,414)	-	7,610
Asylum Ad hoc	-	1,250	(191)	-	1,059
AVOW Winter Pressures Fund	925	-	(942)	17	-
AVOW/BCUHB Winter Pressures Fund	1,616	-	(1,508)	(17)	91
Big Lottery Asylum	30,232	123,120	(99,440)	-	53,912
Big Lottery Voices in a Foreign Land	6,988	-	(1,962)	-	5,026
Bridgend FGM	-	244,369	(244,369)	-	-
Bridgend Participation	-	944	(944)	-	-
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	5,465	-	-	-	5,465
Carers Support Innovation	5,350	-	(5,350)	-	-
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	128	-	-	-	128
Clinks Grant Criminal Justice race equality – TA	2,951	-	-	-	2,951
Conwy TATT	24,030	44,850	(43,822)	-	25,058
Co-Production grant	2,697	-	-	-	2,697
CVSC MHL – Conwy	5,259	-	(1,646)	-	3,613
CVSC Winter Pressures Fund	838	-	-	-	838
Cwm Taf Active Offer	7,526	15,429	(2,523)	-	20,432
Cwm Taf Advocacy	147,232	286,219	(257,573)	-	175,878
Cwm Taf IV Services	616	2,342	(2,374)	-	584
DVSC Winter Pressures Equipment	835	-	(425)	-	410
DVSC Winter Pressures Fund	321	-	(172)	-	149
Esme Fairbairn	15	-	(15)	-	-
EU Settlement Scheme Funding	766	100,882	(101,648)	-	-
FLVC/BCUHB Winter Pressures Fund	871	-	-	-	871
Gwynt Y Mor	-	30,000	(25,573)	-	4,427
Llythyr Cynnig Saesneg	874	-	(72)	-	802
Mantell Gwynedd Winter Pressures Fund	441	-	-	-	441
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	17,572	10,408	(10,408)	-	17,572
Mid & West Wales IV Services	-	3,600	(3,134)	-	466
Mid & West Wales Participation	4,851	12,347	(12,347)	(2,376)	2,475
Mid and West New Advocacy	11,687	342,795	(352,197)	-	2,285
MOF	-	17,807	(17,807)	-	-

Moondance Communication
Passports

- 30,000 - - 30,000

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. RESTRICTED FUNDS (continued)

Previous year (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
NCC Interpreter Grant – TA	2,000	-	(2,000)	-	-
North Wales Advocacy – NASA	51,689	394,728	(355,110)	-	91,307
NWCRS Children in Need	(8)	-	-	-	(8)
Parental Advocacy	51,495	11,011	(67,999)	39,506	34,013
Pembroke Advocacy	85	-	-	-	85
Pems Parental Advocacy	17,777	-	-	(17,777)	-
People’s Postcode Lottery	452	-	-	-	452
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RCT Parental Advocacy Project	10,500	-	-	(10,500)	-
Separating Families – Pilot	5,000	-	-	-	5,000
Sgiliau	160,640	2,436	(163,048)	-	28
SSSG	556	-	-	-	556
St Martins in the Field – TATT	100,000	-	(56,601)	-	43,399
Steve Morgan – TATT	773	-	-	-	773
TATT	3,680	129,407	(128,157)	-	4,930
TATT Ad hoc	3,606	-	(5)	-	3,601
Travelling Ahead	12,881	180,250	(177,961)	-	15,170
Travelling Ahead National Forum 2018 – Big Lottery	-	2,900	(2,173)	-	727
Visiting Advocacy Proposal	21,790	12,000	(1,898)	(1,414)	30,478
VP4	-	62,500	(36,890)	-	25,610
WCVA Parental Advocacy	37,496	12,498	(9,271)	-	40,723
WCVA Participation	812	-	(18)	-	794
Western Bay Advocacy	37,636	-	-	-	37,636
WG Inclusion ARP	2,149	36,367	(38,516)	-	-
WG Travelling Ahead	2,894	-	(1,252)	-	1,642
Winter Pressures Grant - TA	765	-	(487)	-	278
Wrexham Getting Work Ready	1,222	-	-	-	1,222
	<u>859,910</u>	<u>2,159,233</u>	<u>(2,265,242)</u>	<u>(3,789)</u>	<u>750,112</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. UNRESTRICTED FUNDS

	Balance at 1 April 2023 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2024 £
Unrestricted						
General funds	825,657	150,320	(124,894)	56,725	(500,000)	407,808
Designated funds	-	-	-	-	500,000	500,000
Pension fund	(43,050)	-	36,574	1	-	(6,475)
Total unrestricted	<u>782,607</u>	<u>150,320</u>	<u>(88,320)</u>	<u>56,726</u>	<u>-</u>	<u>901,333</u>

Designated funds

The designated fund in the current year represents the proportion of unrestricted reserves estimated by the Trustees that would be utilised in event of winding up of the Charity.

Previous year

	Balance at 1 April 2022 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2023 £
Unrestricted						
General funds	594,257	324,172	(241,002)	(27,890)	176,120	825,657
Designated funds	172,331	-	-	-	(172,331)	-
Pension fund	(79,089)	-	35,340	699	-	(43,050)
Total unrestricted	<u>687,499</u>	<u>324,172</u>	<u>(205,662)</u>	<u>(27,191)</u>	<u>3,789</u>	<u>782,607</u>

Designated funds

This related to the freehold property at 12 North Street, Cardiff which was used as an administration base and office equipment. The property was sold in the prior year, ended 31 March 2023.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £
Investments	1,125,057	-	1,125,057
Net current assets	<u>(223,724)</u>	<u>754,525</u>	<u>530,801</u>
	<u>901,333</u>	<u>754,525</u>	<u>1,655,858</u>

Previous year

	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	-	-	-
Investments	904,020	-	904,020
Net current assets	(116,165)	750,112	633,947
Long term pension liability	<u>(5,248)</u>	<u>-</u>	<u>(5,248)</u>
	<u>782,607</u>	<u>750,112</u>	<u>1,532,719</u>

19. FINANCIAL INSTRUMENTS

	2024 £	2023 £
Carrying amount of financial assets		
Investments measured at fair value	<u>1,125,057</u>	<u>904,020</u>
	<u>1,125,057</u>	<u>904,020</u>

20. LIABILITY OF MEMBERS

The charity is limited by guarantee, not having any share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each member of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company. As at 31 March 2024 there were 6 (2023: 7) members of the charity.

21. OPERATING LEASING COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Expiring:		
Less than one year	4,800	4,800
Between two and five years	<u>9,613</u>	<u>14,426</u>
	<u>14,413</u>	<u>19,226</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

22. PENSION SCHEME

TPT Retirement Solution – Scottish Voluntary Sector Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit Contributions

From 1 April 2022 to 31 May 2024:	£1,473,969 per annum (payable monthly and increasing by 3% each year on 1 st April)
-----------------------------------	--

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each year on 1 st April)
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From 1 April 2019 to 31 March 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1 st April)
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TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

22. PENSION SCHEME (continued)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present Values of Provision

	31 March 2024 (£s)	31 March 2023 (£s)	31 March 2022 (£s)
Present value of provision	6,477	43,051	79,089

Reconciliation of Opening and Closing Provisions

	Year Ending 31 March 2024 (£s)	Year Ending 31 March 2023 (£s)
Provision at start of period	43,051	79,089
Unwinding of the discount factor (interest expense)	1,228	1,363
Deficit contribution paid	(37,803)	(36,702)
Remeasurements - impact of any change in assumptions	1	(699)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	6,477	43,051

Income and Expenditure Impact

	Year Ending 31 March 2024 (£s)	Year Ending 31 March 2023 (£s)
Interest expense	1,228	1,363
Remeasurements – impact of any change in assumptions	1	(699)
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

22. PENSION SCHEME (continued)

Assumptions

	31 March 2024	31 March 2023	31 March 2022
	% per annum	% per annum	% per annum
Rate of discount	4.90	5.40	2.30

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit Contributions Schedule

Year ending	31 March 2024	31 March 2023	31 March 2022
	(£s)	(£s)	(£s)
Year 1	6,490	37,803	36,702
Year 2	-	6,490	37,803
Year 3	-	-	6,490

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

23. THE CHILDREN'S SOCIETY WELSH ENDOWMENTS – THE EDWARD NICHOLL TRUST

The charity benefits from an endowment fund, The Edward Nicholl Trust, established with monies from the Children's Society. The fund is held by a third party and a proportion of the income from the fund will be unrestricted income to Tros Gynnal Plant.

24. RELATED PARTY TRANSACTIONS

There were no related party transactions that occurred in the current or previous year.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

25. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period	123,139	(15,389)
<i>Adjustments for:</i>		
Depreciation charges	-	2,008
Dividends, interest and rents from investments	(22,048)	(10,768)
Fair value (gains)/losses on investments	(60,535)	27,890
Gain on disposal of fixed assets	-	(191,475)
Loss on disposal of investments	3,810	-
Actuarial pension scheme adjustment	1	699
(Increase)/decrease in debtors	350,173	172,092
Increase/(decrease) in creditors	(149,609)	(106,397)
Net cash provided by/(used in) operating activities	<u>244,931</u>	<u>(121,340)</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

26. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	52,170	-	52,170
Charitable activities	4	69,759	2,159,233	2,228,992
Investments	5	10,768	-	10,768
Other income	6	191,475	-	191,475
Total income and endowments		324,172	2,159,233	2,483,405
Expenditure on:				
Raising funds	7	4,929	-	4,929
Charitable activities	7	200,733	2,265,242	2,465,975
Total expenditure		205,662	2,265,242	2,470,904
<i>Net gains/(losses) on investments</i>	12	(27,890)	-	(27,890)
Net incoming/(outgoing) resources before transfers	8	90,620	(106,009)	(15,389)
<i>Actuarial adjustment on defined pension scheme</i>	22	699	-	699
Transfers				
Gross transfers between funds	16,17	3,789	(3,789)	-
Net movement in funds		-	-	-
		95,108	(109,798)	(14,690)
Reconciliation of Funds				
Total funds brought forward	16,17	687,499	859,910	1,547,409
Total funds carried forward	16,17	782,607	750,112	1,532,719

**TROS GYNNAL PLANT
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2024	2023	2023
	£	£	£	£
Income:				
Project grants received	2,526,762		2,185,678	
Independent care providers	42,165		43,314	
Training	441		-	
Donations received	10,380		12,827	
Sale of assets	-		191,475	
		2,579,748		2,433,294
Interest Received				
Edward Nicholl Fund interest	38,062		39,343	
Investment income	22,272		10,768	
		60,334		50,111
		2,640,082		2,483,405
Expenditure:				
Wages	1,915,269		1,797,650	
Social security	158,405		148,756	
Pension fund costs	76,096		66,468	
Direct project costs	89,588		109,267	
Telephone	38,886		66,299	
Printing postage & stationery	16,284		21,944	
Recruitment	5,447		5,215	
Insurance	10,611		11,802	
Travel & hotel	89,106		65,841	
Volunteer expenses	2,929		1,658	
Personal Guardian Licences/CRB checks	2,020		2,687	
Repairs & renewals	7,653		4,046	
Resource costs	1,352		1,141	
Welfare cleaning & sundries	(344)		1,708	
Welsh translation	27,633		26,271	
Auditors remuneration	14,400		14,009	
Professional fees	307		83	
Computer software and replacements	43,435		57,576	
Bad debt	3,426		1,114	
Subscriptions	2,559		840	
Subsistence	324		1,775	
Training costs	6,979		7,749	
Rent	35,917		25,002	
Rates & water	2,141		90	
Light & heat	7,173		17,401	
Bank charges	1,923		2,075	
Investment fees	7,737		4,203	
Depreciation - Freehold property	-		2,008	
Pension deficit recharge	6,413		6,226	
Investment losses/(gain)	(56,725)		27,890	
Pension Scheme movement	1		(699)	
		(2,516,943)		(2,498,095)
Net operating surplus/(deficit)		123,139		(14,690)

This page does not form part of the statutory financial statements



Audit findings report

Tros Gynnal Plant

Year ended 31 March 2024



Strictly Private & Confidential

The Board of Trustees
Tros Gynnal Plant
Cardiff University Social Science Research Park
Maindy Road,
Cardiff,
CF24 4HQ

Our ref: KP/ZM/BR20600
23 January 2025

Dear Trustees

**Tros Gynnal Plant
Audit findings for the year ended 31 March 2024**

This Audit Findings Report highlights the significant findings arising from the audit for the benefit of those charged with governance. We appreciate that you may be aware of some of the matters contained in this report, however as required by International Standard on Auditing (UK) 260 we are communicating them to you formally.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) (ISAs UK), which is directed towards forming and expressing an opinion on the financial statements. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, including those in respect of the preparation of financial statements.

There is more detail in respect of the responsibilities of the auditor and those charged with governance within our engagement letter. Our standard terms and conditions can be found at <https://www.azets.co.uk/terms-of-business>.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements. We do not accept any responsibility for any loss occasioned to any third party acting or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

We would like to take this opportunity to record our appreciation for the kind assistance provided by your team during our audit. If we can be of any further assistance, please contact Katherine Parkin.

Yours faithfully

Katherine Parkin
Senior Statutory Auditor
Azets Audit Services

We are an accounting, tax, audit, advisory and business services group that delivers a personal experience both digitally and at your door.

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 2. Significant audit findings
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1. Executive summary

Audit overview

This table summarises the significant matters arising from the statutory audit of Tros Gynnal Plant for the year ended 31 March 2024 for those charged with governance.

Audit opinion	<p>We do not propose any modifications to our audit opinion which is unqualified.</p> <p>We have no matters to report regarding the adoption of the going concern basis or inadequate disclosures relating to material uncertainties.</p> <ul style="list-style-type: none"> • Our audit work is substantially complete and there are currently no matters which would require modification of our audit report, subject to the outstanding matters detailed below Letter of representation; • Trustee approval of financial statements; and • Post balance sheet review. <p>Information needed to sign financial statements:</p> <ul style="list-style-type: none"> • Latest set of management accounts; • Post year end board minutes; and • Up to date cash at bank balances.
Audit approach	<p>There were no changes to our audit approach as discussed in our audit planning meeting.</p>
Significant audit findings	<p>We have reported our significant audit findings in section 6 together with audit adjustments in section 5. The impact on the Charity’s surplus is an increase of £2,855.</p> <p>Details of adjustments processed to prepare the statutory accounts are noted in section 5.</p>
Audit adjustments	<p>We are required to communicate all potential adjustments, other than those considered to be clearly trivial, to management and to request that management corrects them.</p> <p>Audit adjustments proposed can be seen in the reconciliation to accounts below.</p> <p>Consolidation, presentational and reclassification adjustments were proposed and accepted by management.</p> <p>The aggregate impact of unadjusted misstatements on the statement of financial activities, were they to be processed, would result in a decrease of £16,788 to the surplus reported which is immaterial to the financial statements. Details of unadjusted misstatements are included in section 5.</p> <p>All unadjusted differences are collectively and individually under materiality.</p>

**Internal
controls**

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

Our audit is, therefore, not designed to identify all control weaknesses. However, where, as part of our testing, we identify deficiencies in internal control, we have reported these to you in section 7.

2. Significant audit findings

This section of our report includes a summary of significant audit findings relating to significant risk areas identified at planning and other risk areas that required special consideration or arose during the course of the audit.

Significant risk areas identified at planning

Significant risks are risks that require special audit consideration and include identified risks of material misstatement that:

- our risk assessment procedures identified as being close to the upper range of the spectrum of inherent risk due to their nature and a combination of the likelihood and potential magnitude of misstatement; or
- are required to be treated as significant risks due to requirements of ISAs (UK), for example in relation to management override of internal controls.

Significant risks at the financial statement level

Conclusions in relation to significant risks of material misstatement identified at the financial statement level are detailed below. These risks are considered to have a pervasive impact on the financial statements as a whole and potentially affect many assertions for classes of transaction, account balances and disclosures.

Fraud in management override

Procedures performed to mitigate risks of material misstatement in this area included:

- Review of accounting estimates, judgements and decisions made by management;
- Testing of journal entries; and
- Review of any unusual significant transactions.

Conclusion

No issues noted.

Significant risks at the assertion level for classes of transaction, account balances and disclosures

Conclusions in relation to significant risks of material misstatement identified at the assertion level for classes of transaction, account balances and disclosures are as follows:

Fraud in revenue recognition

Procedures performed to mitigate risks of material misstatement in this area included:

- Review and testing of income recognition policies;
- Detailed substantive testing on material income streams;
- Controls testing of a sample of transactions;
- Review of the internal controls that are in place for each income stream; and
- Cut-off testing to ensure that income is complete.

Conclusion

No issues noted.

Other identified risks

Other identified risks are those which although are not considered to be significant, required specific consideration during the audit, or were risks otherwise identified during the course of the audit. Conclusions in relation to other identified risks are listed below:

Unidentified related party transactions

Procedures performed to mitigate risks of material misstatement in this area included:

- Discussion with management about the completeness of the related party transactions disclosure;
- Review of accounting system to identify any undisclosed related party transactions; and
- Detailed substantive testing on a sample of trustee expenses.

Conclusion

No issues noted.

Classification of transactions to unrestricted/restricted funds

Procedures performed to mitigate risks of material misstatement in this area included:

- Obtain an understanding of the rationale of any transfers between funds and assess their reasonableness;
- Detailed substantive testing of expenditure and assess the classification;
- Detailed substantive testing of income and assess the classification; and
- Review of the accounting system to identify any unrecognised restricted income.

Conclusion

No issues noted.

Going Concern

Procedures performed to mitigate risks of material misstatement in this area included:

- Assess the result for the year and its impact on free reserves;
- Assess the assumptions of the 2024/25 budget for reasonableness; and
- Review the current level of bank balances held and the current value of the investment portfolio.

Conclusion

Please see section 3 of the report for further discussions to be had surrounding the Going Concern Basis.

Key Accounting Estimates

Procedures performed to mitigate risks of material misstatement in this area included:

- Assessing the methodologies and assumptions used by management to develop estimates;
- Testing the underlying data for completeness and accuracy; and
- Considering the consistency of management's treatment with industry standards.

Conclusion

Please see section 6 of the report for further discussions to be had surrounding the Pension Scheme Key Accounting Estimate.

3. Going concern

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management’s use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity’s ability to continue as a going concern” (ISA (UK) 570).

Management’s assessment of going concern

Tros Gynnal Plant has prepared its financial statements on the going concern basis. Management believe that the financial statements should be prepared on the going concern basis as the current level of reserves and confirmed future funding provide sufficient funds for the charity to continue in operation for the foreseeable future.

Management’s assessment covers a period of at least 12 months from expected date of approval of the accounts

Audit work performed

ISA 570 (revised) specifies mandatory procedures that we are required to carry out on going concern.

We have:

- Assess the result for the year and its impact on free reserves;
- Assess the assumptions of the 2024/25 budget for reasonableness; and
- Review the current level of bank balances held and the current value of the investment portfolio.

Disclosures

We have reviewed the disclosures set out in the notes to the draft financial statements – the disclosure is deemed appropriate.

Conclusion

We concur with management’s assessment that it is appropriate to continue to adopt the going concern basis and there are no material uncertainties relating to going concern which should be disclosed in the financial statements.

4. Audit communication

Materiality

Whilst our audit procedures are designed to identify misstatements which are material to our audit opinion, we also report to those charged with governance and management any uncorrected misstatements of lower value errors to the extent that our audit identifies these.

Under ISA (UK) 260 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA (UK) 260 defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

An omission or misstatement is regarded as material if it would reasonably influence the users of the financial statements. The assessment of what is material is a matter of professional judgement and is affected by our assessment of the risk profile of the business and the needs of the users.

Accounting policies

The accounting policies used in preparing the financial statements are unchanged from the prior year. These have been deemed appropriate for the audited period.

Presentation and disclosures

Our work included a review of the adequacy of disclosures in the financial statements and consideration of the appropriateness of the accounting policies and estimation techniques adopted by the entity. We identified a number of reclassification adjustments and some minor presentational issues, and these have all been amended by management.

Overall, we found the disclosed accounting policies, significant accounting estimates and the overall disclosures and presentation to be appropriate.

Fraud and suspected fraud

We have previously discussed the risk of fraud with management. We have not been made aware of any incidents in the period nor have any incidents come to our attention as a result of our audit testing.

Our work as auditor is not intended to identify any instances of fraud of a non-material nature and should not be relied upon for this purpose. In the event that the directors wish to obtain enhanced assurance with regard to the effectiveness of internal control in preventing and detecting fraud we should be happy to provide additional services.

Written representations

We will present the final letter of representation to the Trustees to sign at the same time as the financial statements are approved.

Related parties

We are not aware of any related party transactions which have not been disclosed.

Confirmations from third parties

Where requested third party bank confirmations have not been received appropriate alternative procedures have been performed.

5. Audit adjustments

Adjustments processed

We have set out below a reconciliation of the results disclosed in the draft financial statements to the management accounts/trial balance prepared by the client, as approved and authorised by the trustees during the audit.

No	Detail	Assets	Liabilities	Reserves	(Surplus) / deficit
Details of adjusted audit differences		Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £
1	Opening balance correction	-	-	359	(359)
2	Late adjustment to trial balance	(7,217)	48	-	7,169
3	Adjustment to clear suspense account	-	3,955	-	(3,955)
4	Reclassification of 'Tax & Social Security' creditor included in Wages Control (£34,163)	-	-	-	-
5	Reclassify ageing of pension creditor (£80)	-	-	-	-
Total		(7,217)	4,003	359	2,855

Unadjusted audit differences

Our summary of unadjusted audit differences is presented below. We have discussed these with management and confirmed that all unadjusted differences are collectively and individually under materiality.

No	Detail	Assets	Liabilities	Reserves	(Surplus) / deficit
Details of unadjusted audit differences		Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £
1	Unposted holiday pay accrual	-	(10,142)	-	10,142
2	Overstatement of pension creditor	-	3,013	-	(3,013)
3	Reclassification of BT balance debtor	13,591	(13,591)	-	-
4	Understatement of P32 creditor	-	(2,077)	-	2,077
5	Recognise deferred income	-	(7,582)	-	7,582
Total		13,591	(30,379)	-	16,788

6. Other observations

Audit & Accounting issues – Prior Year

No	Issues	Management Response
1.	<p>Banking Arrangements</p> <p>During the audit it was noted that the charity intends to transfer the bank balances from the Unity Trust account to a new account with NatWest.</p> <p>Can the trustees confirm if there have been any updates in this regard?</p>	<p>Nat West account has been set up. This will enable us to download the bank feeds into Xero.</p> <p>This will greatly assist in streamlining the finance operations.</p> <p>2024 Update</p> <p>No further changes noted.</p>
2.	<p>Changes in Accounting Software and Payroll provider</p> <p>As discussed previously we understand you are in the process of transferring from Sage desktop based accounting software to cloud based Xero software.</p> <p>In addition, we understand once this is implemented the payroll processing will return to be dealt with in house.</p> <p>Can trustees and management provide an update?</p>	<p>The transfer to Xero has already taken place. The return to processing payroll in-house will be undertaken shortly.</p> <p>As noted above this is to assist in streamlining the finance operations.</p> <p>2024 Update</p> <p>No further changes noted. No issues noted during course of audit surrounding the transfer of data between systems.</p>

<p>3.</p>	<p>Designated Funds</p> <p>Previously the charity's only designated funds related to the investment in fixed assets, in particular the head office on North Road, Cardiff.</p> <p>Since the property was sold in the year, the designated balances have been released to general funds.</p> <p>Therefore, there are currently no designated funds. Trustees should give consideration to designating funds to cover financial commitments (redundancies/project closure costs) and intended future costs such as IT development etc.</p>	<p>Agreed – management and Trustees will consider balances to designate.</p> <p>2024 Update</p> <p>Following agreement of the Trustees a further designated fund totalling £500k has been recognised in respect of potential winding up costs of the charity.</p>
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Audit & Accounting issues – Current Year

No	Issues	Management Response
1.	<p>Recoverability of outstanding debtor balances</p> <p>At the date of the audit the following debtor balances remained outstanding:</p> <ul style="list-style-type: none"> i) Rhondda Cynon Taf CBC - £48,549.90 ii) Ceredigion County Council - £13,653.80 iii) Miscellaneous - £6,171.02 <p>Please can management provide an update on the recoverability of these balances?</p>	<p>Management Response</p> <p>RCT Debtor paid 04/09/2024</p> <p>Ceredigion deemed recoverable as it is a local authority contract.</p> <p>Miscellaneous is deemed recoverable by SMG – an exercise was undertaken post year end to examine all Aged Debt. Various write-offs were undertaken and the remaining balances chased.</p>
2.	<p>Register of Trustees/Directors</p> <p>In a review of both Companies House and the Charity Commission, it was noted that that included on Companies House was Lauren Marie Kinsey, however they do not appear as a trustee on the Charity Commission.</p> <p>We would like to ask management for confirmation over this and remind the trustees that in line with best practice, changes to directors/trustees should be updated as soon as practicable.</p> <p>In addition to the above, it was noted that during the year Leanne Spears was erroneously appointed as a trustee at Charity Commission. Following the audit and subsequent discussion with management this has been rectified, however controls should be in place to avoid similar issues in the future.</p> <p>To be discussed.</p>	<p>Management Response</p> <p>Discussed in virtual meeting with Auditors and has now become a standing item on our Trustee meeting Agenda to ensure compliance.</p>

<p>3.</p>	<p>Accrued Income</p> <p>Included within accrued income is a balance of £62,300 in relation to 'Big Lottery Asylum'. This income is recognised based on a 4-year agreement with the funder.</p> <p>However as at the date of the audit fieldwork no money had been received from the funder for the quarter 3 and quarter 4 payments accrued for.</p> <p>Please could we ask management for an update on this balance and whether the cash has now been received and invoices raised?</p>	<p>Management Response</p> <p>Contact has been made with the grant provider, the grant manager has been on long term sick and hence why payment has not been received. We have been informed that all payments due will be received as soon as possible.</p>
<p>4.</p>	<p>GDPR Breaches</p> <p>We noted there were a number of GDPR breaches in respect of during the year email incidents and a loss of a mobile phone, however none were deemed reportable to the ICO.</p> <p>To be discussed.</p>	<p>Management Response</p> <p>All GDPR breaches are investigated by the senior management team, who complete the ICO self-assessment tool.</p> <p>All breaches have been minor and have not met the criteria for reporting to ICO, as confirmed by the assessment tool.</p> <p>There is a standing GDPR agenda item on the Trustees agenda where the board are informed of all breaches</p>
<p>5.</p>	<p>Debit Balances included on Trade Creditors</p> <p>Open a review of the trade creditors listing, it was noted that there was a debit balance of £13,591 included in relation to BT Payment Services.</p> <p>In discussion with management during the audit, this balance is the result of direct debits which continued to be taken following the sale of the building. This balance had not yet been recovered as at the audit fieldwork.</p> <p>Please could management provide an update on this balance and whether this money has been recovered?</p>	<p>Management Response</p> <p>These credits to the account are deemed recoverable and discussions are currently in place with our account Manager at BT. They relate to old DD's that should not have been taken. The accounts were closed as per office closures.</p>

<p>6.</p>	<p>Pension – TPT Retirement Solution – Scottish Voluntary Sector Pension Scheme</p> <p>A full actuarial valuation of the scheme was carried out with an effective date of 30 September 2023 however the results and impact of potential increases in future deficit contributions have not yet been published.</p> <p>February 2024 Board meeting minutes note an increase in risk level for the pension liability as “we don’t as yet know what the figures are going to be”.</p> <p>To be discussed.</p>	<p>Management Response</p> <p>The current valuation provided is the latest we have. The Sept 2023 valuation was not received until July 2024.</p>
<p>7.</p>	<p>Grant Agreements not Available</p> <p>When testing Grant income in the year, up to date signed agreements were not available for various Government agreements.</p> <p>This was noted as being the result of various funders needing to go through a tendering process and not due to the fault of the Charity who have attempted to get new agreements signed.</p> <p>However we would still like to highlight this to the Trustees as without underlying agreements there can be uncertainty in financial reporting requirements and potential non-compliance implications.</p>	<p>Management Response</p> <p>We have two regional advocacy contracts, each commissioned by a lead local authority, via open tendering processes, which have rolled forward for a number of years due to delays in tendering on the authorities’ behalf. For each of these we have been issued with annual contract extensions, signed by both lead local authority and TGP Cymru, which state the revised contract end date. During the last year, both contract extensions have either provided new contractual terms and conditions or have cited those already agreed as relevant to the extension. In addition, both contract extensions have referenced a range of other scheduling documentation in existence, as per the original contract, e.g. service specification, and pricing schedule. We are confident that the contract extension documentation provided by both lead local authorities, is sufficient to ensure there is no uncertainty in financial reporting requirements and potential non-compliance implications.</p>

<p>8.</p>	<p>Fixed Assets</p> <p>It is noted that the Charity does not maintain a comprehensive and up-to-date fixed asset register. Although, as per the statutory accounts, the net book value of fixed assets is £nil, we would still expect a register to be maintained to track any potential additions or disposals.</p> <p>Not maintaining a fixed asset register leads to increased risk of mismanagement or misuse of Charity assets. We would highlight to the trustees that it is their responsibility to safeguard the assets of Charity and ensure appropriate procedures and controls are in place to do so.</p> <p>We would therefore recommend a fixed asset register is maintained and regularly reviewed.</p>	<p>Management Response</p> <p>TGP Cymru has an IT Asset Register for laptops and mobile phones allocated to TGP Cymru staff. The register is held on M365 and regularly updated.</p> <p>TGP Cymru also has project / service level asset registers that also include any non-IT allocated assets. These will be amalgamated into one TGP Cymru Asset Register. Team Managers will be required to report quarterly on any changes.</p>
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7. Internal controls

Control environment

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our audit is, therefore, not designed to identify all control weaknesses and the matters reported below are limited to those deficiencies that we have identified during the audit.

Follow up on prior year control recommendations

As part of our audit process, we have specifically followed up on control weaknesses and recommendations either raised in last year’s report or carried forward from prior reports.

Control weaknesses and recommendations

Control weaknesses and recommendations identified from our current year work are summarised below. The control weaknesses are categorised into three risk ratings as shown in the key.

Key

- 1. Significant deficiency
- 2. Other deficiency
- 3. Other observations

Table of control weaknesses and recommendations

No.	Control weakness identified	Implication	Recommendation	Management Response
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No control weakness identified during the course of this or the prior year audit.

8. Independence and ethics

In accordance with our profession's ethical requirements and further to our audit planning letter issued confirming audit arrangements there are no further matters to bring to your attention in relation to our integrity, objectivity, and independence.

We confirm that Azets Audit Services and the engagement team complied with the FRC's Ethical Standard. We confirm that all threats to our independence have been properly addressed through appropriate safeguards and that we are independent and able to express an objective opinion on the financial statements.

Audit and non-audit services

The following services were provided in the year to 31 March 2024 and to 31 March 2023.

Audit services	Fees 2024 exc. VAT £	Fees 2023 exc. VAT £
Audit of charity	12,000	8,750
Total audit services	12,000	8,750

TROS GYNNAL PLANT

England & Wales - Charity number 1099878

Accounts

Company registration number: 04422485

Charity registration number: 1099878

**TROS GYNNAL PLANT
Working Name TGP Cymru**

**(A company limited by guarantee
and not having a share capital)**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

TROS GYNNAL PLANT

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**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

OBJECTS, VISION & MISSION

Tros Gynnal Plant's charitable aims as set out in the Memorandum and Articles of Association are:

Objects

*To relieve children and young people who are in material, physical, mental or emotional need.
To promote the sound administration of the law relating to children and young persons.*

Vision

Our vision is a Wales where every child, young person or adult identifies and expresses their needs, has the confidence to access services when they need to, is happy, valued, enjoys positive nurturing relationships, belongs and is loved.

Mission

To be the leading Wales based charity working with children, young people, families and communities.

To provide services that are sensitive to social, linguistic and cultural needs.

To ensure children, young people, families and communities have a say in decisions that affect them.

To bring about change that will benefit children, young people, families, communities and society as a whole.

INTRODUCTION

2022-23 was a less challenging year in terms of Covid 19 and its impact but it still remained in focus and Tros Gynnal Plant, like all other organisations, adapted how it works and how we operate across Wales.

Our portfolio of services for children, young people and families has grown with the addition of Parental Advocacy and we look forward to continuing to deliver quality, effective services across sectors and throughout Wales.

We celebrated our 20th Anniversary as a charity with a social media campaign and event at Sbarc, our new premises with guests invited from along the Tros Gynnal Plant journey over the last 20 years including Welsh Government Ministers, current and former staff and trustees, third and statutory sector colleagues and users of our services.

During the year we piloted and consulted on our Working from Anywhere Framework and from 1st April 2023 this became standard working practice, allowing our staff a degree of choice over where they work from on a daily basis.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

We moved from our old, outdated Head Office premises to new purpose-built shared office space with Cardiff University, which is proving beneficial in terms of networking and relationship building and offers flexibility for staff wanting to work from an office base.

This year will see the retirement of our long-standing CEO and the transition into the post of somebody new. We are confident that the new CEO will lead the organisation, with the support of Trustees and the Senior Management Team, to develop and adapt, to ensure the sustainability of Tros Gynnal Plant and the continuation and expansion of our services.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The scope of the organisation has developed over many years to include work, not only with children and young people but also their families as it was clear that for some, the most effective change and positive outcomes would only be achieved by a more holistic family-based approach.

All Tros Gynnal Plant services, whether with individual children or young people or families are free and delivered in line with commissioners or funders' guidelines, and compliment and work alongside statutory and other services ensuring that we work in partnership not competition to maximise the reach and output of our own and other service providers.

The portfolio of services provided by Tros Gynnal Plant ensures that the Trustees comply with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the public benefit requirement under the act.

STRATEGIC AIMS

In the year ending March 2023 a new 5-year strategic plan was adopted by the trustees and throughout this year Tros Gynnal Plant worked to the following strategic aims:

1. **STRATEGIC AIM 1.** To establish quality services across Wales and to ensure that Tros Gynnal Plant develops as a leading children's charity.
2. **STRATEGIC AIM 2.** To contribute to the development of policy and practice on children's rights issues at local, national and European levels, ensuring the voice of children and young people is heard in the process.
3. **STRATEGIC AIM 3.** To develop training programmes and services which will improve understanding of children's rights issues and contribute to the standardisation, professionalism and quality assurance of advocacy and support services for children and young people.
4. **STRATEGIC AIM 4.** To ensure that Tros Gynnal Plant has sufficient fundraising capacity to maintain and develop its work on behalf of children and young people and become less reliant on public funds.
5. **STRATEGIC AIM 5.** To review and develop the organisation in order to ensure that Tros Gynnal Plant is adequately structured to meet future demands and challenges.

ACHIEVEMENTS AND PERFORMANCE

Strategic Aim 1 - Services

In the year ending March 2023 Tros Gynnal Plant worked with 2,000 Children and young people including 18 unborn babies, 1,873 parents/adult family members and 285 families.

Of those who responded to evaluation and feedback opportunities, 95% of service users reported that they found the service they received helpful, while 86% of those who responded said that it had made a difference to their situation.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
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Tros Gynnal Plant delivered services bi-lingually in English and Welsh and in 23 other languages including Kurdish Sarani, Kurdish Kumanji, Kurdish, Badini, Pashto, Tigrinya, Oromo, Vietnamese, Sudanese Arabic, Arabic, Farsi, Dari, Turkish, Herera, French, Portuguese, Czech, Polish, Russian, Slovak, Spanish, Romanian, Bulgarian, and Amharic.

Tros Gynnal Plant delivered the following services from April 2022 – March 2023:

Independent Statutory Advocacy for Looked After Children

Tros Gynnal Plant is the leading provider of Independent Statutory Advocacy in Wales, with service level agreements with 13 Local Authorities (LAs).

Tros Gynnal Plant's advocacy services work with children and young people to ensure their voices are heard in decision-making processes that impact upon their lives. Our Independent Professional Advocates support children and young people to attend meetings, write letters, speak to professionals and foster carers, and strive to empower each individual by equipping them with knowledge and information they need – including details about their rights and entitlements and a greater understanding of statutory processes.

Tros Gynnal Plant also provides specialist advocacy services including Non-Instructed Advocacy for Children with complex needs and limited communication across the whole of Wales.

Tros Gynnal Plant has an ongoing contract with Welsh Government to collate the statistics for the National Approach to Statutory Advocacy and the Active Offer of Advocacy and is now registered with the Care Inspectorate Wales for advocacy services and is subject to inspection.

In 2022/23 Tros Gynnal Plant provided statutory advocacy services to 924 children young people helping them with over 2,387 issues. In addition, we provided the Active Offer to 445 children and young people. Of those children and young people providing feedback:

- 95% of young people said they found the service useful
- 81% of young people said they now know more about their rights
- 88% of young people said they felt more included in decisions
- 91% said they would use the service again.

When explaining how advocacy made her feel more included in decisions, one young person said: *'Because advocacy showed me I should be'.*

When describing how advocacy made a difference to her situation, one young person said: *"I feel like I have a bit more say in the whole situation. Being included in some meetings makes me feel like I am being heard out which is nice."*

Another said: *"I feel confident about asking questions without being scared to" and "I now feel confident when I join meetings with social services. I can ask questions as well."*

During this year, we continued to develop our Non-instructed advocacy provision and we received some lovely feedback - *"Thank you for your report Sarah. It is an interesting read and some good points have been raised. It will be really helpful in informing his contact plan moving forwards and the observations around his confusion in interpreting emotions were particularly helpful. Thanks again."*

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Advocacy in a Health Setting

Tros Gynnal Plant provide advocacy to children and young people under 18 wishing to make representation, raise a concern, or make a complaint in relation to NHS services. The provision of advocacy for health issues is in keeping with our wider advocacy and organisational ethos – that of working with children and young people to empower them to have a voice.

Tros Gynnal Plant advocated for 109 children and young people to raise a health-related issue.

Parent Advocacy Services

Tros Gynnal Plant, as well as supporting children and young people to have a voice, also supports parent/carers to have a voice and to be involved in planning and decision-making. We deliver an impartial and independent advocacy service for parents and legal guardians of children/young people in the child protection arena, across Merthyr Tydfil, Ynys Mon, Pembrokeshire and Rhondda Cynon Taf. We also support ethnically diverse parents who are in receipt of support from social services.

Advocacy support is focused, targeted and time limited. We help parents/carers build resilience, improve their circumstances and create sustainable change. We support parents to effectively navigate systems and understand plans, expectations and agreed actions put in place by the local authority, with the desired outcome for parents/legal guardians to be empowered to represent their own voice and not to become dependent on the service.

Tros Gynnal Plant Parent Advocacy Services worked with 105 parents. During the year we employed a full-time manager to lead our parent advocacy projects. In addition to the above-mentioned projects, we were also able to facilitate a number of spot purchase requests from LA's across Wales. We feel our reputation in this area became increasingly established and recognised by professionals in local authorities and the legal sector during the year, resulting in a steady number of spot purchase requests.

We also engaged with CASCADE regarding research into the impact of parent advocacy. CASCADE are working with our Merthyr project and we supported with evidence gathering from staff and parents. A total of 37 parents agreed to be contacted by CASCADE.

All parents in receipt of parent advocacy, who provided feedback, shared feeling listened to and taken more seriously by professionals following advocacy support. They said they had a better understanding of their rights and entitlements, they better understood the Child Protection process and felt more able to self-advocate in the future.

Family Group Meetings/Conferences.

Tros Gynnal Plant has been achieving positive outcomes for families by providing good quality Family Group Meeting services to local authorities across Wales since 2000.

Family Group Meetings are a way of making decisions about children by involving the extended family in the planning and decision-making process and can be used with any family where plans or decisions need to be made. This has proved particularly effective when working with families resistant to other services and interventions.

Family Group Meetings have successfully been used with families at all stages of intervention including those families involved in both public and private law proceedings, and have consistently achieved positive outcomes for all involved.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
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Tros Gynnal Plant is the largest provider of Family Group Meeting services in Wales with contracts with 5 local authorities - Bridgend, Merthyr Tydfil, Rhondda Cynnon Taf, Pembrokeshire and Neath/Port Talbot.

In 2022-23 Tros Gynnal Plant had 248 new referrals for Family Group Meetings involving 851 adult family members, 452 children/young people and 18 unborn babies

Outcomes include preventing children going into care, returning children home from care, creating safe plans for children at risk, identifying alternative carers/placements for children, facilitating separated parents to make plans for their children.

During the year, the RAFGM Team organised an Afternoon Tea event where family members, professionals and staff came together to celebrate the successes and promote the RAFGM service. Representatives from Children's Services and Education were invited to attend along with Family Members, Albert Heaney (Chief Social Care Officer for Wales), Sarah Murphy MS and Tros Gynnal Plant staff. Family Members shared their positive experiences of the FGM process and how it had helped them. Some of the family members continue to support Tros Gynnal Plant and helped to develop and set up the 'Get Together Group' designed by and for family members that have accessed the service and had a FGM. The group are given opportunities to support with consultation work, participation, interviewing and volunteering.

Participation – Local Junior Safeguarding Boards and Bridgend Youth Voice Forum

The Local Junior Safeguarding Board Safe Stars, part of the Mid and West Wales Regional Group called CADW, regularly engage with a group of 20 children and young people.

In 2022-23 young people from both Safe Stars and CADW participated in an animation workshop and went on to produce and launch an animation entitled "The Do's and Don'ts of Caring." This animation was launched at an event during National Safeguarding Week November 2022. The CADW group have now been nominated for an accolade by Jake Morgan, Chair of Cysur Safeguarding Board.

During the year, Tros Gynnal Plant tendered to facilitate a participation group linked to Corporate Parenting. The aim of the group is to allow young people to have a voice in the Bridgend Corporate Parenting Board, and to inform decisions by sharing their own experiences.

The first group was held in December and between December and March the group was attended by 12 different young people during which they discussed themes and areas important to them. They also decided on a name for the group "Bridgend Youth Voice Forum" and along with the participation officer, planned what they would like to achieve over the next year. In this period, the group were consulted in the planning of the new Bridgend Corporate Parenting strategy and were involved in producing voiceovers for the launch of the plan which took place in April. The young people in the forum also chose the name for a new community residential home in Bridgend.

When asked how they feel about being in the forum, young people told us "I love the group and the people in it, they all know how hard it can be being in care and leaving care", "I feel my voice can make a difference", and "I always look forward and having this group has saved me from deep depression".

When asked what is important to them to inform group priorities, they told us "we are the experts and the ones in care or leaving care so should be fully involved" and "Other young people coming into care will be happy and reassured I think that children and young people have been fully involved and not just the adults sorting this stuff out".

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Independent Visitors

Tros Gynnal Plant provides care experienced children and young people with an independent visitor, someone to be their friend and to be there for them. All independent visitors are volunteers and are matched with one child/young person, and undertake a monthly activity with their matched child/young person.

In 2022-23, 20 young people were supported by an Independent Visitor.

During the year, we recruited a volunteer coordinator to cover the Cwm Taf Margannwg and Mid and West Wales regions. The postholder works four days per week and her oversight of two regions has enabled a large amount of targeted awareness-raising to take place.

During this year, the North Wales Independent Visitor Service were able to establish and support five ongoing matches with young people placed in the area. These monthly visits have included activities such as trips to the beach, go-karting, afternoon tea and even a mini golf session on the Great Orme! Both the young people and the volunteers have provided positive feedback on these monthly meetings, suggesting in one case that the befriending relationship has helped the young person to build trust in a male role model again, access more opportunities for exercise and improve self-confidence.

Communication Passports

Tros Gynnal Plant provide Communication Passports to children and young people with communication needs.

Communication passports are comprehensive but portable documents produced with a child or young person, their family members and key professionals. They record information about a child or young person, which is key to supporting effective communication. This includes communication methods and tools employed to stimulate communication, information about health and behavioural needs, likes, dislikes and interests, which can be used as talking points by others when engaging with the young person.

Funding was secured from a new source for the 2022-2023 financial year: three wind farm community funds operating in north Wales. This funding allowed for the creation of 30 new passports across Gwynedd, Conwy, Denbighshire and Flintshire.

During the year we began researching a microsite for our communication passports in order to make them available in digital format. We also established strong working relationships with a number of organisations across north Wales including STAND (Stronger Together for Additional Needs and Disabilities) who said of our service:

‘There is a very real need for this provision to enable some of our most vulnerable children and young people access to a tool that clearly enables their voice and needs to be expressed in a bespoke manner, that also ensures their voice is at the centre of its creation. We have referred a number of families and we have had nothing but positive praise and excellent feedback on their experience of working with this service.’ STAND (www.standnw.org)

Residential Visiting Advocacy RVA.

Tros Gynnal Plant currently provide Residential Visiting Advocacy Services to 30 private residential homes and schools across Wales. Visiting Advocacy is a fortnightly or monthly visit to a residential home by a qualified and experienced advocate. The visit enables residents and/or pupils the opportunity to access independent advocacy support.

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Visiting Advocacy services strive to achieve the following outcomes for children and young people accessing the service:

- Advice and information on rights and entitlements
- Individual young people have a voice in decision making
- Support for young people to make complaints and representations
- Opportunities for young people to influence wider service provision, policy and practice through groups, forums and participation opportunities.
- Individual young people are supported or represented at reviews/meetings.

In 2022-23 Tros Gynnal Plant delivered Residential Visiting Advocacy services to 26 Independently Run and Local Authority Owned Children's Homes. These homes collectively accommodate over 100 children and young people at any one time.

Last year we appointed a part-time Development Lead. Previously this formed part of the Director of Advocacy Services remit but in order to develop the service, it was felt that a designated member of staff was necessary to allow for the time it required. This addition has enabled the recruitment of two new private homes and three new staff.

Gypsy Roma and Traveller Service - Travelling Ahead

Travelling Ahead is a Wales-wide Tros Gynnal Plant service that enables Gypsy, Roma and Traveller communities (children, young people and families) across Wales to access their rights, address inequalities and tackle discrimination. The service provides advice, support and individual and community advocacy working alongside Gypsy, Roma and Traveller families on issues such as accommodation, sites, planning, rights and accessing services. We run youth forums, support to report hate crime and discrimination and we can offer training to improve services.

The service has three themes:

- Advice and Advocacy
- Rights and Participation
- Tackling Discrimination

The Gypsy Roma Traveller service worked with 158 new individuals and averaged 250 per quarter throughout the year.

Outcomes include supporting with planning applications and appeals, accessing fuel vouchers, facilitating communication with health and social services, supporting digital inclusion/access, supporting unpaid carers (31 in total), collaborating with other organizations and community members, and holding a celebration event.

The EUSS Service

The EUSS service is an information and advice service for EU Roma families living in Wales to help them obtain settled status following the UK withdrawal from the European Union.

The EUSS Service delivered weekly face-to-face clinics within Newport and Cardiff and supported 518 individuals and families.

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Outcomes include supporting individuals and families to collect evidence, submit applications and obtain pre-settled and settled status alongside providing advice, support and assistance in home languages.

Refugee and Asylum Programme

This pan Wales project provides an independent advocacy, rights and participation service to young refugees and asylum seekers to:

- Enable Asylum Seekers to understand their Rights and be supported
- Empower Asylum Seekers & Refugees to engage in participation and be advocates for themselves
- Ensure professionals understand the needs of the asylum seekers they work with and their role in contributing to a Wales where rights are enjoyed
- Inform and influence public understanding about asylum rights and the benefits of welcoming people in need in Wales
- Promote & facilitate engagement in volunteering opportunities

The Asylum Rights Programme worked with over 350 young people.

Provided advocacy and mentoring to 230 young people, and 123 young people attended participation events and activities. One of these young people is a member of the Welsh Youth Parliament and the service continues to support them in this role.

Outcomes include supporting young people to have their voices heard and be taken seriously, building confidence and resilience and reducing isolation, promoting friendships and enhancing wellbeing.

Restorative Engagement Veterans Service

The Restorative Engagement Veterans Service developed a new model for working with Veterans suffering PTSD and their Families in partnership with Veterans NHS Wales. The service promotes sustainable personal growth and family stability through restorative, person-centred, whole family therapeutic interventions that help build solution-focused thinking and positive communication skills.

The service provides tailored support to help individual family members identify their needs and understand perspectives, help manage family conflict and identify solutions through provision of restorative family meetings. Psychoeducation is provided to help families navigate the realities of mental health difficulties, such as PTSD, and families are supported to engage with appropriate services.

In 2022-23 the service worked with 19 families involving 86 individuals, delivered 11 workshops on Restorative Engagement for external agencies and 27 workshops on communication and managing conflict for families.

Outcomes include supporting veterans and partners to: engage more confidently with other services including social services; to agree action plans re co-parenting where parents had separated; work through difficulties and set and achieve realistic goals; providing safeguarding advice and support to another Armed Forces organisation following a disclosure of domestic violence.

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Team Around the Tenancy

The Team Around the Tenancy (TAtT) is an innovative project funded by Welsh Government and St Martin in the Field to deliver a service to young people who are experiencing difficulties with their housing/accommodation in North Wales

TAtT provide:

- An opportunity for young people to increase and learn new skills, knowledge and support networks that they need to sustain their home, both now and in the future. In particular, the service targets young people aged 16-25 who:
 - Are in a new tenancy
 - Risk losing their tenancy
 - Have lost a tenancy
 - Present as homeless
- Service co-ordination and key-working
- Housing Advocacy
- Mentoring with the aim of integrating young people into local services and activities
- Counselling
- Restorative Approaches Family Group Meetings (TAtT Meetings)
- Conflict resolution with landlords or neighbours

In 2022/23 the service worked with 115 young people and delivered 504 support sessions and 201 wellbeing sessions.

A focus group of young people who have used the service has been set up to look at youth involvement in research around housing services. The group will develop ways of researching and plan activities/workshops to gather the information and then decide how they want to disseminate the information.

Outcomes include addressing housing need, rent arrears, help setting up utilities, applying for DAF and crisis grants, support challenging housing decisions, applying for benefits, PIP applications, support with mental health and accessing mental health services.

Sgiliau Service Newport

In October 2021 Tros Gynnal Plant gained UK Community Regeneration Funding to provide a service in Newport to support Young People not in Education or Employment to gain skills to be able to enter Training or Education. The service called Sgiliau (Welsh for skills) was launched in the summer of 2021 and worked with 49 young people, many who were suffering anxiety following the Covid Pandemic.

Unfortunately, Tros Gynnal Plant was not successful in obtaining continuation funding (no non-council projects received continuation funding) for Sgilliau and the service came to an end in April 2023.

Participation

The involvement of children, young people and adult family members in the development and delivery of services we provide and in the development and delivery of external services, is an essential part of Tros Gynnal Plant. A p/t Participation development Lead is funded centrally to coordinate participation across the organization and promote participation opportunities including training for staff and external professionals.

In 2022-2023, Our Participation Development Lead engaged with 85 young people and 114 professionals.

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Outcomes include supporting the Junior LSCB in Mid Wales; undertaking a Welsh Government funded study looking at the transition for young people from CAMHS to AMHS; obtaining the Participation Standards kite mark for Tros Gynnal Plant; delivering Participation training internally and externally; promoting participation and attending workshops on engagement and participation.

Strategic Aim 2 - Policy

Tros Gynnal Plant's Chief Executive Officer is a member of the Children in Wales Non-Government Organisation NGO Directors' Group, working alongside Barnardos, Action for Children, NSPCC, Save the Children and Children in Wales. Tros Gynnal Plant is also a member of the Children in Wales NGO Policy Officer's Group.

Tros Gynnal Plant attends and gives evidence to the following Senedd Cross Party Groups: Race and Equalities, Children and Families, Children in Our Care, Veterans, Housing, Fuel Poverty and Policing, with the aim of engaging in dialogue with Senedd Member's and Ministers on behalf of our service users.

The Chief Executive Officer is the chair of the Children and Family Court Advisory and Support Service (CAFCASS) Management and Performance Committee. This is a public appointment with a seven-year term of office. In addition, Tros Gynnal Plant's senior management team have membership of numerous local and national, voluntary and statutory forums to ensure that service users are enabled to take part in consultations and influence policy in relation to services that affect them.

The Chief Executive Officer is also the chair of the All-Wales Advocacy Providers Group which, supported by Children in Wales, meets quarterly to discuss advocacy across the sectors.

The Director of Advocacy Services is a member of the National Advocacy Forum which meets twice per year to monitor children's statutory advocacy provision across Wales, in line with the National Approach to Statutory Advocacy. Tros Gynnal Plant is commissioned to collate and share the All-Wales advocacy statistics on behalf of Welsh Government. The statistics are presented to the National Advocacy Forum for consideration and discussion.

Tros Gynnal Plant undertook a consultation funded by Welsh Government with young people – CAMHS to AMHS to understand young people's experience of the transition from child to adult mental health services and influence policy in relation to those services.

Strategic Aim 3 – Training

Under the Registration and Inspection of Social Care Wales Act (2016), Tros Gynnal Plant is registered with Care Inspectorate Wales as an advocacy provider. A requirement of the registration is that relevant staff are trained in their role as Independent Professional Advocates. Tros Gynnal Plant also provides training to all other staff within the organisation.

During 2022-23 we delivered training and supported staff to achieve Induction, Safeguarding, Non-Instructed Advocacy, Understanding Advocacy, Lone Working, Restorative Engagement, Family Group Conferencing and GDPR, as standard. In addition, the Learning and Development department facilitated Practice Exchange and Management Development sessions across the organisation.

Tros Gynnal Plant also delivered training to staff and volunteers from outside of the organization including voluntary sector, statutory sector and foster carers.

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The Understanding Advocacy training for Independent Professional Advocates is accredited by Agored Cymru. Tros Gynnal Plant is an accreditation centre for Agored Cymru therefore is approved by Agored to deliver approved training on their behalf, that is audited to ensure it meets quality standards.

Strategic Aim 4 – Fundraising

As part of our Fundraising strategy, we developed a Fundraising, Marketing and Communication plan to raise the profile of the organisation across social media platforms. We employed a Communications Assistant on a part-time basis who had previously worked with us as part of the UK Government Kick-Start scheme.

Our strategy identified that Tros Gynnal Plant needed a greater presence both on social media and amongst the general public if fundraising income was to be maximized. It was therefore agreed by senior management that for this year the focus would be on brand maximization. Regular social media posts appeared across multiple platforms throughout the year with a major push for the 20th Anniversary of Tros Gynnal Plant.

A #ThankyouThursday campaign saw us highlighting and thanking major donors and funders.

The Supported Giving platform was utilized alongside QR codes to generate additional income.

Strategic Aim 5 – Review of Organisation

During the year we monitored and evaluated the effectiveness of the revised Tros Gynnal Plant Senior Management Group which consists of CEO, Director of Support Services, Director of Advocacy Services and Director of Family Services. A business case was presented to Trustees for the continuation of the current structure until the retirement of the CEO in June 2023, at which point a revised structure would be implemented.

The four members of the Senior Management Group are responsible for all aspects of the day-to-day management of the organisation including risk management, Health and Safety, financial planning, monitoring and management, safeguarding, GDPR, IT, IT security, policy development, implementation and review, fundraising, bid writing, service delivery and contract management.

A review also took place of the Head Office support service and it was felt that additional capacity was needed with Finance and HR support with a business case presented to Trustees to recruit, in the first instance, a temporary administrator within the Finance department

FINANCIAL REVIEW

Income for the year was £2.48m down from £2.55m in 2022. Expenditure for the year was £2.47m up from £2.18m in 2022. The overall deficit for the year was £14,690 (2022: surplus £507,605), after realised and unrealised losses on investments) and defined benefit pension scheme valuations.

The unrestricted surplus was £91,319 which included a profit on the sale of the fixed assets of £191,475 and restricted deficit/spend of £106,009.

Principal Funding Sources

Tros Gynnal Plant raised much of its income in 2022/23 through grants from Local Authority Service Level Agreements, grant funding, Welsh Government, and trust funds. The trustees are determined that Tros Gynnal Plant should continue to develop additional forms of income, including community and corporate fundraising.

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Investment Policy

The policy of holding money on deposit has not produced a significant income because interest rates are low. Trustees reviewed this policy to determine whether a more advantageous return can be achieved whilst continuing to take a low risk, prudent approach.

Tros Gynnal Plant invested £500k of reserves during November 2018 in an investment portfolio. During the final quarter of 2019-2020 this investment was monitored closely due to the Covid-19 pandemic and the resulting effect on the stock market. The decision was taken to withdraw half of this investment due to the plummeting value. That said £250k was retained within the investment portfolio with the value of the investments at 31 March 2022 at £275,345. Further investment was made following the sale of fixed assets with the balance at 31 March 2023 at £904,020.

Reserves Policy

Tros Gynnal Plant has been endeavouring to create a fund of free reserves in line with Charity Commission guidance i.e. a sum sufficient to allow for the winding up of the organisation should that be necessary; this is estimated to be approximately £500,000.

The designated fund, which represented investments in fixed assets, was released in the year on the sale of the charity's fixed assets. Free reserves available (excluding pension deficit liability) were £825,657 (2022: £594,719).

Pension Scheme

Tros Gynnal Plant participates in the Scottish Voluntary Sector Pension Scheme (SVSPS). The Committee of the SVSPS decided to close the SVSPS to future accrual of benefit with effect from 1 April 2010.

Tros Gynnal Plant has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan, based on the financial position of the Scheme as at 30 September 2017. Full provision for the agreed deficit payments of £674,000 was provided as a liability in 2017 with the balance reduced by deficit payments made each year, and in this year adjustment made by the pension reflecting amendments made to the contribution schedule (see note 22). The balance at 31 March 2023 is £43,051 (2022: £79,089).

PLANS FOR THE FUTURE

Tros Gynnal Plant is fully aware that we have not seen the true impact of the Covid-19 pandemic yet and know that it will have lasting implications on both the social and financial environments in which we operate.

Whilst not providing statutory services, our services compliment and work alongside those provided by local authorities. Recent research by BBC Wales showed a huge increase in demand on local authorities with one council in Wales seeing safeguarding referrals - where a child is at risk of abuse or neglect - double in the past year. More than 220,000 contacts were made with children's services departments in 2022-23, out of a population of about 623,000 under-18s in Wales, up from 201,452 the year before.

Likewise, we have seen demand for our services grow and it is currently greater than it has ever been and continues to grow. In order to meet increased demand, we have identified that there is a need for innovation in what services are delivered, and how services are delivered, if we are to make a genuine difference in the lives of children, young people and families with the increasingly limited resources that are available.

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Trustees and Senior Management continually review finance generating options and as an income generating, cost-cutting exercise, made the decision to sell the Organisation's Head Office building and move to purpose built shared space premises in Sbarc, part of Cardiff University, alongside academic staff and other third sector organisations. The move has provided opportunities for co-working, information sharing and organisational development.

The Senior Management Group work hard to identify additional funding to ensure sustainability of the services we offer and of Tros Gynnal Plant, and in addition to securing a number of additional service contracts, we were successful in obtaining a four-year core grant from the Leathersellers Company.

Additional service contracts have been agreed with Wesh Government for the roll out of parent advocacy across Wales during the 2023-2024 financial year, as part of Welsh Government's Radical Reform of Social Services agenda. Tros Gynnal Plant has been identified as one of three providers and successfully submitted a proposal to deliver three regional parent advocacy services on the same footprint as our children's advocacy services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Tros Gynnal Plant is both a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 August 2003.

Recruitment and Appointment of Trustees

The Tros Gynnal Plant Trustee Board must consist of at least three and not more than 12 members. One third or the nearest number must retire at each AGM - those longest in office retiring first. There is no requirement for a break in service to be able to stand for re-election.

Over the course of the coming year the Trustees intend to continue to expand the membership of the Trustee Board, up to a maximum of 12, in a way which will reflect both the skills and knowledge of the organisation's needs and the diversity of Wales. This will be achieved through targeted advertisements and word of mouth. No Trustees resigned during the year. There are currently 7 trustees.

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Skills and knowledge audit form
- Charity Commission CC3 document - The Essential Trustee: What you need to know
- Tros Gynnal Plant background information
- Memorandum and Articles of Association
- Annual report and annual accounts
- Organisational chart
- List of current Trustees
- Minutes of annual and extraordinary general meetings
- Minutes of the last three Trustee Board meetings
- Copies of management accounts prepared since the last audited accounts
- Information regarding the Trustee Board meetings

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New Trustees attend induction training sessions with newly appointed members of staff and are also encouraged to visit projects and attend events around Wales.

All Trustees undergo an annual appraisal conducted by the Chair and CEO.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Out of pocket expenses are paid to enable Trustees to attend meetings.

Organisational Structure

The Chief Executive Officer is accountable for the day-to-day management of the organisation and to the Trustee Board, which meets on a quarterly basis.

There are three Directors. The Director of Family Services, Director of Support Services and the Director of Advocacy Services.

The wider head office team is comprised of a Finance and HR Manager, HR Officer, Learning & Development Manager and administrative staff who provide a full range of support and administrative functions.

Pay Policy for Senior Staff

The pay of the CEO and Directors is reviewed annually and may be increased in accordance with average earnings. In view of the size and nature of the charity, the CEO is benchmarked against pay levels in other organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles.

Relationship with Related Parties

Tros Gynnal Plant maintains positive relationships with the Welsh Government and a range of local, national and international statutory and voluntary organisations.

Risk Management

Tros Gynnal Plant has created a risk register, which is reviewed regularly by the Trustees. The following main risks have been identified:

i. Financial

The organisation provides services that, for the most part, are funded via fixed term funding opportunities (Welsh Government, local government, grant giving bodies). This means that funding for services must be re-secured when current funding comes to a natural end. Tros Gynnal Plant has a strong track record of successfully reapplying for funding, however, the nature of fixed-term funding means that the organisational budget is rarely static. Tros Gynnal Plant works to overcome these risks by:

- Seeking full cost recovery funding for projects across Wales.
- Increasing charitable fundraising.
- Developing self-financing training activity.
- Developing a reserve fund in line with Charity Commission recommendations.
- Monitoring income and expenditure and working to budget
- Seeking core funding opportunities
- Proactively seeking new funding opportunities.

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ii. Health and Safety

- Regular Health and Safety inspections, in line with our policy, identify appropriate action to be taken.
- A Health and Safety consultant continues to advise the organisation.
- Lone working of staff is a risk, subject to a separate Tros Gynnal Plant policy. The organisation uses the PeopleSafe personal security system to overcome this assessed risk.

iii. Employment Law Regulation

Tros Gynnal Plant introduces reviews, and amends procedures to ensure that they are consistent with changes in employment legislation. We continued to use Rradar Legal Services and an external HR consultant. We have updated our staff handbook in line with the Working from Anywhere Framework and terms and conditions of employment in line with current legislation and good practice. Internal controls to minimise risk include:

- Training for all managers in Recruitment and Selection Policy and Procedures
- Regular staff supervision, appraisal, practice exchange and peer support
- Monthly analysis of financial management information
- Financial controls.

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks. The Trustee Finance, HR and Policy Sub Group meets quarterly and reports to the full Trustee Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Tros Gynnal Plant
Working Name	TGP Cymru
Charity Registration Number	1099878
Company Registration Number	04422485
Registered Office	Cardiff University Social Science Research Park, Maindy Road, Cardiff, CF24 4HQ
Board of Trustees	Diane Daniel - Chair to 22 November 2022 Penelope Newman – resigned 22 November 2022 Emma Marshman (Vice Chair) and Chair from 22 November 2022 Angharad Price Hugh Russell – resigned 22 November 2022 Lauren Kinsey Carwyn Griffiths – (Treasurer) appointed 22 November 2022 Nicola Cross – appointed 22 November 2022 Natasha Ansell – appointed 22 November 2022
Company Secretary	Jacqueline Murphy

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Key Management Personnel	Jacqueline Murphy – Chief Executive Officer Rhiannon Beaumont-Walker Mike Clark – Director Sarah Durant – Director
Solicitors	Rradar 6 Beacon Way Hull HU3 4AE
Bankers	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB
Statutory Auditors	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff, CF23 8AB
Investment Managers	RBC Brewin Dolphin 5 Callaghan Square Cardiff, CF10 5BT

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RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The trustees (who are also directors of Tros Gynnal Plant for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company [and the group] and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 maintaining proper accounting records which 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 24 November 2023 and signed on behalf of the Board.



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Emma Marshman
Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

Opinion

We have audited the financial statements of Tros Gynnal Plant (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- information given in the financial statement is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or

- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services
Chartered Accountants and Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Date *21-12-2023*

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TROS GYNNAL PLANT
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	3	52,170	-	52,170	40,971
Charitable activities	4	69,759	2,159,233	2,228,992	2,511,392
Investments	5	10,768	-	10,768	6,047
Other income	6	191,475	-	191,475	-
Total income and endowments		<u>324,172</u>	<u>2,159,233</u>	<u>2,483,405</u>	<u>2,558,410</u>
Expenditure on:					
Raising funds	7	4,929	-	4,929	4,734
Charitable activities	7	200,733	2,265,242	2,465,975	2,181,896
Total expenditure		<u>205,662</u>	<u>2,265,242</u>	<u>2,470,904</u>	<u>2,186,630</u>
<i>Net gains/(losses) on investments</i>	12	<u>(27,890)</u>	-	<u>(27,890)</u>	<u>9,747</u>
Net incoming/(outgoing) resources before transfers	8	90,620	(106,009)	(15,389)	381,527
<i>Actuarial adjustment on defined pension scheme</i>	22	699	-	699	126,078
Transfers		3,789	(3,789)	-	
Gross transfers between funds	16,17	-	-	-	-
Net movement in funds		<u>91,319</u>	<u>(106,009)</u>	<u>(14,690)</u>	<u>507,605</u>
Reconciliation of Funds					
Total funds brought forward	16,17	687,499	859,910	1,547,409	1,039,804
Total funds carried forward	17,18	<u>782,607</u>	<u>750,112</u>	<u>1,532,719</u>	<u>1,547,409</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing operations.

The notes on pages 25 to 45 form part of the financial statements

**TROS GYNNAL PLANT
BALANCE SHEET
AS AT 31 MARCH 2023**

			2023		2022
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		-		171,870
Investments	12		<u>904,020</u>		<u>275,345</u>
			<u>904,020</u>		<u>447,215</u>
Current assets:					
Debtors	13	1,012,199		1,184,291	
Cash at bank and in hand		<u>339,548</u>		<u>745,348</u>	
		<u>1,351,747</u>		<u>1,929,639</u>	
Liabilities:					
Creditors - Amounts falling due within one year	14	<u>(717,800)</u>		<u>(787,040)</u>	
Net current assets			<u>633,947</u>		<u>1,142,599</u>
Total assets less current liabilities			<u>1,537,967</u>		<u>1,589,814</u>
Creditors: Amounts falling due after more than one year	15		<u>(5,248)</u>		<u>(42,405)</u>
Net assets			<u>1,532,719</u>		<u>1,547,409</u>
The funds of the charity:					
Restricted income fund	16		750,112		859,910
Unrestricted income funds:					
General funds	17	825,657		594,718	
Designated fund – fixed asset reserve	17	-		171,870	
Pension reserve	17	<u>(43,050)</u>		<u>(79,089)</u>	
			<u>782,607</u>		<u>687,499</u>
Total charity funds	18		<u>1,532,719</u>		<u>1,547,409</u>

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies, although an audit has been carried out under section 144 of the Charities Act 2011.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These financial statements were approved by the Board of Trustees on 24-11-2023



.....
Emma Marshman – Chair



.....
Carwyn Griffiths - Treasurer

The notes on pages 25 to 45 form part of the financial statements

**TROS GYNNAL PLANT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Net cash provided by/(used in) operating activities	24	<u>(121,341)</u>	<u>(295,058)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		10,768	6,047
Proceeds on disposal of fixed assets		361,336	-
Purchase of investments		(319,966)	(53,757)
Proceeds of disposal of investments		71,907	52,078
Net cash provided by investing activities		<u>124,045</u>	<u>4,368</u>
Change in cash and cash equivalents in the reporting period		2,704	(290,691)
Cash and cash equivalents at the beginning of the reporting period		753,541	1,037,772
Cash and cash equivalents at the end of the reporting period	23	<u>756,245</u>	<u>753,541</u>

The notes on pages 25 to 45 form part of the financial statements

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Tros Gynnal Plant is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Cardiff University Social Science Research Park, Maindy Road, Cardiff, Wales, CF24 4HQ.

Basis of Preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

Presentation of the accounts on a going concern basis

The charity reported a net unrestricted inflow of £91,319 for the year, before gains on investments and adjustments to the pension liability. Trustees consider the charity has sufficient free reserves and is monitoring results on a frequent basis. The trustees are of the view that that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income recognition policies:

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

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt.

Clothing and other items donated for resale through the charity's shop are included as other trading activities when they are sold.

Investment income is included when receivable.

The income and surplus before taxation is attributable to the one principal activity of the charity.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Resources expended recognition

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

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Netting off of income against expenditure

It is not the policy of the charitable company to show incoming resources net of expenditure.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease terms.

Depreciation and Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	- 2% on cost
Property improvements	- 5% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Assets purchased during the year with a cost of under £1,000 are written off in that year. Assets purchased from project funding are expensed in the year of purchase in accordance with the funding agreement.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Taxation

As a registered charity, Tros Gynnal Plant is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Gains and losses arising on the disposal of investments and the revaluation to fair value are charged or credited to the statement of financial activities in the year.

The main form of financial risk faced by the charity is the volatility in equity markets and investment markets due to wider economic conditions.

Basic Financial Assets:

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of Tangible Fixed Assets:

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Derecognition of financial assets:

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic Financial Liabilities:

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

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

Derecognition of financial liabilities:

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

Fund accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets. Revenue funds restricted by the donor are matched against expenditure as appropriate.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

Redundancy

Any redundancy costs are recognised when the redundancy payments are made to the exiting employee.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Pensions

Tros Gynnal participates in the Pension Trust SVSPS Final Salary Pension Scheme (the “Scheme”). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme. The fund is valued at least every three years by a professionally qualified independent actuary with the rates of contribution payable being determined by the trustees on the advice of the actuary. In the intervening years the actuary reviews the progress of the Scheme. The Scheme operates as a pooled arrangement, with contributions paid at a centrally agreed rate. As a consequence, no share of the underlying assets and liabilities can be directly attributed to the charity. Under the terms of FRS 102, in these circumstances contributions are accounted for as if the Scheme were a defined contribution scheme based on actual contributions paid through the year.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	12,827	-	12,827	8,102
Edward Nicholl Fund dividend and interest	<u>39,343</u>	-	<u>39,343</u>	<u>32,869</u>
	<u>52,170</u>	<u>-</u>	<u>52,170</u>	<u>40,971</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Independent care providers	43,313	-	43,313	46,151
Revenue grants	26,446	2,159,233	2,185,679	2,465,241
	<u>69,759</u>	<u>2,159,233</u>	<u>2,228,992</u>	<u>2,511,392</u>

Analysed by activity:

Revenue grants:

Advocacy	43,313	1,303,859	1,347,172	1,214,636
Restorative / Family services	-	629,932	629,932	491,710
Participation	-	34,784	34,784	344,206
Emotional health advocacy	-	10,408	10,408	12,090
Project learning and social care workforce	26,446	-	26,446	30,090
Other grants	-	-	-	238,059
Gypsy Roma traveller Work	-	180,250	180,250	180,601
	<u>69,759</u>	<u>2,159,233</u>	<u>2,228,992</u>	<u>2,511,392</u>

5. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Dividends and interest	10,768	-	10,768	6,047
	<u>10,768</u>	<u>-</u>	<u>10,768</u>	<u>6,047</u>

6. INCOME FROM OTHER

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Sale of assets	191,475	-	191,475	-
	<u>191,475</u>	<u>-</u>	<u>191,475</u>	<u>-</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. EXPENDITURE

Basis of allocation	General Advocacy £	Restorative /Family Work £	Participation £	Emotional Health £	Training £	Charity Shop £	Fund-raising £	Governance £	Other grants £	Total 2023 £	Total 2022 £
Direct costs											
Employment & training costs	885,599	634,127	138,937	4,580	-	-	-	-	-	1,663,243	1,495,331
Project costs	162,382	91,245	40,124	4,315	-	-	-	-	71	298,137	259,205
Premises costs	31,852	16,037	9,321	48	-	-	-	-	-	57,258	43,654
	1,079,833	741,409	188,382	8,943	-	-	-	-	71	2,018,638	1,798,190
Support costs allocated to activities											
Employment & training costs	192,641	209,013	9,632	1,091	337	4,767	535	-	-	418,016	365,464
Premises costs	3,019	3,271	151	17	5	75	8	-	-	6,546	(9,536)
Legal & prof fees	38	42	2	-	-	1	-	-	-	83	2,537
Depreciation	927	1,004	46	5	2	23	3	-	-	2,010	6,887
Bank charges	6	7	-	-	-	-	-	-	-	13	2,615
Investment											
Management fee	2,569	2,783	128	15	4	63	7	-	-	5,569	2,634
Audit fees	-	-	-	-	-	-	-	14,002	-	14,002	10,910
Pension liability	-	-	-	-	-	-	-	6,027	-	6,027	6,295
Grant repayment	-	-	-	-	-	-	-	-	-	-	634
	199,200	216,120	9,959	1,128	348	4,929	553	20,029	-	452,266	388,440
	1,279,033	957,529	198,341	10,071	348	4,929	553	20,029	71	2,470,904	2,186,630

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	Total 2023	Total 2022
	£	£
Leasing costs	4,800	4,800
Depreciation of owned fixed assets	2,008	6,885
Auditors remuneration	<u>14,002</u>	<u>10,910</u>

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2023	2022
	£	£
Wages & salaries	1,724,278	1,545,256
Social security costs	149,289	125,805
Pensions costs	<u>66,501</u>	<u>64,787</u>
	<u>1,940,068</u>	<u>1,735,848</u>

Key management personnel

The total amount paid to key management personnel for their services to the charity during the year totalled £217,336 (2022: £183,598).

Trustee remuneration and related party transactions

No remuneration was paid to the trustees during the year ended 31 March 2023 (2022: none).

10. STAFF NUMBERS

The average number of employees analysed by function was as follows:

	2023	2022
	No	No
Direct	69	64
Support	<u>13</u>	<u>9</u>
	<u>82</u>	<u>73</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. TANGIBLE ASSETS

	Freehold property	Property improve ments	Office equipment	Plant & machinery	Total
	£	£	£	£	£
Cost					
At 1 April 2022	212,942	43,248	25,839	11,812	293,841
Disposals	(212,942)	(43,248)	-	-	(256,190)
At 31 March 2023	<u>-</u>	<u>-</u>	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
Depreciation					
At 1 April 2022	80,929	4,328	24,902	11,812	121,971
Charge for the year	710	361	937	-	2,008
Eliminated on disposal	(81,639)	(4,689)	-	-	(86,328)
At 31 March 2023	<u>-</u>	<u>-</u>	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
Net book value					
31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31 March 2022	<u>132,013</u>	<u>38,920</u>	<u>937</u>	<u>-</u>	<u>171,870</u>

12. INVESTMENTS

	2023 £	2022 £
Market value 1st April 2022	275,345	262,186
Additions to investments at cost	319,966	53,757
Disposals at carrying value	(71,907)	(52,078)
Net gain/(loss) on revaluation	(27,677)	9,747
Cash account movement	408,293	1,733
Market value as at 31 March 2023	<u>904,020</u>	<u>275,345</u>
Listed investments	487,534	267,149
Cash in Portfolio	416,486	8,196
Market value as at 31 March 2023	<u>904,020</u>	<u>275,345</u>
Historical value as at 31 March 2023	<u>901,484</u>	<u>250,041</u>

13. DEBTORS

	2023 £	2022 £
Trade debtors	909,172	1,034,194
Prepayments and accrued income	103,027	150,097
	<u>1,012,199</u>	<u>1,184,291</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	40,862	66,620
Social security & other taxes	43,603	40,013
Accruals and deferred income	564,847	625,298
Other creditors	30,685	18,425
Pension deficit contributions	37,803	36,684
	<u>717,800</u>	<u>787,040</u>

Deferred income carried forward for use in 2023/23 amounts to £534,925. The reason for the deferral being, that the conditions to enable the grant to be fully utilised have not been met.

	2023	2022
	£	£
Balance as at 1st April	589,793	449,348
Income received in the year	2,130,810	2,511,392
Released to income	(2,185,678)	(2,370,947)
Balance as at 31 March	<u>534,925</u>	<u>589,793</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Pension deficit contributions	5,248	42,405
	<u>5,248</u>	<u>42,405</u>

Pension deficit contributions:

The company participates in a multi-employer pension scheme. The scheme is a defined benefit scheme in the UK, as it is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme it therefore has to account for the scheme as a defined contribution scheme.

The amount recognised in the financial statements is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. See note 22 for further details.

The amounts repayable are as follows:

	2023	2022
	£	£
Repayable within one year	37,803	36,684
Repayable within two and five years	5,248	42,405
	<u>43,051</u>	<u>79,089</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Projects:					
Anglesey Parental Advocacy	7,479	3,750	-	(11,229)	-
Armed Forces Covenant	-	45,024	(37,414)	-	7,610
Asylum Ad hoc	-	1,250	(191)	-	1,059
AVOW Winter Pressures Fund	925	-	(942)	17	-
AVOW/BCUHB Winter Pressures Fund	1,616	-	(1,508)	(17)	91
Big Lottery Asylum	30,232	123,120	(99,440)	-	53,912
Big Lottery Voices in a Foreign Land	6,988	-	(1,962)	-	5,026
Bridgend FGM	-	244,369	(244,369)	-	-
Bridgend Participation	-	944	(944)	-	-
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	5,465	-	-	-	5,465
Carers Support Innovation	5,350	-	(5,350)	-	-
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	128	-	-	-	128
Clinks Grant Criminal Justice race equality – TA	2,951	-	-	-	2,951
Conwy TATT	24,030	44,850	(43,822)	-	25,058
Co-Production grant	2,697	-	-	-	2,697
CVSC MHL – Conwy	5,259	-	(1,646)	-	3,613
CVSC Winter Pressures Fund	838	-	-	-	838
Cwm Taf Active Offer	7,526	15,429	(2,523)	-	20,432
Cwm Taf Advocacy	147,232	286,219	(257,573)	-	175,878
Cwm Taf IV Services	616	2,342	(2,374)	-	584
DVSC Winter Pressures Equipment	835	-	(425)	-	410
DVSC Winter Pressures Fund	321	-	(172)	-	149
Esme Fairbairn	15	-	(15)	-	-
EU Settlement Scheme Funding	766	100,882	(101,648)	-	-
FLVC/BCUHB Winter Pressures Fund	871	-	-	-	871
Gwynt Y Mor	-	30,000	(25,573)	-	4,427
Llythyr Cynnig Saesneg	874	-	(72)	-	802
Mantell Gwynedd Winter Pressures Fund	441	-	-	-	441
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	17,572	10,408	(10,408)	-	17,572
Mid & West Wales IV Services	-	3,600	(3,134)	-	466
Mid & West Wales Participation	4,851	12,347	(12,347)	2,376	2,475
Mid and West New Advocacy	11,687	342,795	(352,197)	-	2,285
MOF	-	17,807	(17,807)	-	-
Moondance Communication Passports	-	30,000	-	-	30,000

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
NCC Interpreter Grant – TA	2,000	-	(2,000)	-	-
North Wales Advocacy – NASA	51,689	394,728	(355,110)	-	91,307
NWCRS Children in Need	(8)	-	-	-	(8)
Parental Advocacy	51,495	11,011	(67,999)	39,506	34,013
Pembroke Advocacy	85	-	-	-	85
Pems Parental Advocacy	17,777	-	-	(17,777)	-
People’s Postcode Lottery	452	-	-	-	452
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RCT Parental Advocacy Project	10,500	-	-	(10,500)	-
Separating Families – Pilot	5,000	-	-	-	5,000
Sgiliau	160,640	2,436	(163,048)	-	28
SSSG	556	-	-	-	556
St Martins in the Field – TATT	100,000	-	(56,601)	-	43,399
Steve Morgan – TATT	773	-	-	-	773
TATT	3,680	129,407	(128,157)	-	4,930
TATT Ad hoc	3,606	-	(5)	-	3,601
Travelling Ahead	12,881	180,250	(177,961)	-	15,170
Travelling Ahead National Forum 2018 – Big Lottery	-	2,900	(2,173)	-	727
Visiting Advocacy Proposal	21,790	12,000	(1,898)	(1,413)	30,478
VP4	-	62,500	(36,890)	-	25,610
WCVA Parental Advocacy	37,496	12,498	(9,271)	-	40,723
WCVA Participation	812	-	(18)	-	794
Western Bay Advocacy	37,636	-	-	-	37,636
WG Inclusion ARP	2,149	36,367	(38,516)	-	-
WG Travelling Ahead	2,894	-	(1,252)	-	1,642
Winter Pressures Grant - TA	765	-	(487)	-	278
Wrexham Getting Work Ready	1,222	-	-	-	1,222
	<u>859,910</u>	<u>2,159,233</u>	<u>(2,265,242)</u>	<u>(3,789)</u>	<u>750,112</u>

Projects

This relates to monies received from grant funders who have specified that the income and expenses associated with the grant must be accounted for separately and any under spends should be repaid to them. Otherwise, the income received has been accounted for as unrestricted funds.

The transfers to the general purpose fund represents projects which have ended and are not repayable to funders.

Transfers to restricted funds represents Tros Gynnal Plant’s contribution to the project.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS (continued)

Previous year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Projects:					
Anglesey Parental Advocacy	-	7,500	(21)	-	7,479
Armed Forces Covenant	-	59,121	(59,121)	-	-
Asylum Ad hoc	-	540	(540)	-	-
AVOW Tackling Food Poverty and Addressing Food Insecurity	-	1,000	(1,000)	-	-
AVOW Winter Pressures Fund	-	5,000	(4,075)	-	925
AVOW/BCUHB Winter Pressures Fund	-	9,000	(7,384)	-	1,616
Big Lottery Asylum	-	116,789	(86,557)	-	30,232
Big Lottery Voices in a Foreign Land	9,990	-	(3,002)	-	6,988
Bridgend FGM	5,195	203,696	(208,891)	-	-
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	5,465	-	-	-	5,465
Carers Support Innovation	-	9,153	(3,803)	-	5,350
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	128	-	-	-	128
Clinks Grant Criminal Justice race equality - TA	-	4,010	(1,059)	-	2,951
Conwy TATT	4,380	57,850	(38,200)	-	24,030
Co-Production grant	2,697	-	-	-	2,697
CVSC MHL D – Conwy	-	10,000	(4,741)	-	5,259
CVSC Winter Pressures Fund	-	5,000	(4,162)	-	838
Cwm Taf Active Offer	6,388	7,030	(5,892)	-	7,526
Cwm Taf Advocacy	79,720	266,811	(199,299)	-	147,232
Cwm Taf IV Services	616	1,288	(1,288)	-	616
DVSC 109	-	5,061	(5,061)	-	-
DVSC Winter Pressures Equipment	-	1,900	(1,065)	-	835
DVSC Winter Pressures Fund	-	5,000	(4,679)	-	321
Esme Fairbairn	1,763	-	(1,748)	-	15
EU Settlement Scheme Funding	-	142,434	(141,668)	-	766
FLVC/BCUHB Winter Pressures Fund	-	5,000	(4,129)	-	871
Hillside	3,512	-	-	(3,512)	-
Llythyr Cynnig Saesneg	-	10,000	(9,126)	-	874
Mantell Gwynedd winter Pressures Fund	-	5,000	(4,559)	-	441
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	7,631	12,590	(2,649)	-	17,572
Mid & West Wales IV Services	2,344	-	(4,720)	2,376	-

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS (continued)

Previous year (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Mid & West Wales Participation	3,268	14,511	(12,928)	-	4,851
Mid and West New advocacy	42,249	315,689	(346,251)	-	11,687
NAPCPM	6,900	-	(6,900)	-	-
National Lottery – TATT	18,244	36,250	(54,494)	-	-
NCC Interpreter Grant – TA	-	2,000	-	-	2,000
North Wales Advocacy – NASA	97,332	297,263	(342,906)	-	51,689
NWCRS Children in Need	12,424	3,553	(15,985)	-	(8)
Parental Advocacy	5,250	50,000	(3,754)	-	51,496
Pembroke Advocacy	85	-	-	-	85
Pems Parental Advocacy	-	18,000	(223)	-	17,777
People’s Postcode Lottery	4,791	11,977	(16,316)	-	452
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RCT Parental Advocacy Project	-	10,500	-	-	10,500
Separating Families – Pilot	5,000	-	-	-	5,000
Sgiliau	-	205,549	(44,909)	-	160,640
SSSG	1,190	-	(634)	-	556
St Martins in the Field – TATT	-	100,000	-	-	100,000
Steve Morgan – TATT	952	-	(179)	-	773
TATT	-	141,570	(137,890)	-	3,680
TATT Ad hoc	2,345	2,350	(1,089)	-	3,606
Travelling Ahead	37,106	180,601	(204,826)	-	12,881
Travelling Ahead National Forum 2018 – Big Lottery	394	-	(493)	99	-
Visiting Advocacy Proposal	12,000	12,000	(2,210)	-	21,790
WCVA Parental Advocacy	-	37,496	-	-	37,496
WCVA Participation	-	-	812	-	812
WCVA Participation	15,909	6,067	(23,286)	1,310	-
WCVA Support Services	337	-	(337)	-	-
Western Bay Advocacy	50,446	-	(12,810)	-	37,636
WG Inclusion ARP	65	35,752	(33,668)	-	2,149
WG Travelling Ahead	2,894	-	-	-	2,894
Winter Pressures Grant - TA	-	3,000	(2,235)	-	765
Wrexham Getting Work Ready	-	1,250	(28)	-	1,222
	<u>495,465</u>	<u>2,436,151</u>	<u>(2,071,979)</u>	<u>273</u>	<u>859,910</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. UNRESTRICTED FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2023 £
Unrestricted						
General funds	594,257	324,172	(241,002)	(27,890)	172,331	825,657
Designated funds	172,331	-	-	-	(172,331)	-
Pension fund	(79,089)	-	35,340	699	-	(43,050)
Total unrestricted	<u>687,499</u>	<u>324,172</u>	<u>(205,662)</u>	<u>(27,191)</u>	<u>-</u>	<u>782,607</u>

Designated funds

This related to the freehold property at 12 North Street, Cardiff which was used as an administration base and office equipment. The property was sold in the year.

Previous year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2022 £
Unrestricted						
General funds	611,599	122,259	(155,499)	9,747	6,151	594,257
Designated funds	178,755	-	-	-	(6,424)	172,331
Pension fund	(246,015)	-	40,848	126,078	-	(79,089)
Total unrestricted	<u>544,339</u>	<u>122,259</u>	<u>(114,651)</u>	<u>135,825</u>	<u>(273)</u>	<u>687,499</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £
Investments	904,020	-	-	904,020
Net current assets	(116,165)	-	750,112	633,947
Long term pension liability	(5,248)	-	-	(5,248)
	<u>782,607</u>	<u>-</u>	<u>750,112</u>	<u>1,532,719</u>

Previous year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	171,870	-	171,870
Investments	275,345	-	-	275,345
Net current assets	282,689	-	859,910	1,142,599
Long term pension liability	(42,405)	-	-	(42,405)
	<u>515,629</u>	<u>171,870</u>	<u>859,910</u>	<u>1,547,409</u>

19. FINANCIAL INSTRUMENTS

	2023 £	2022 £
Carrying amount of financial assets		
Investments measured at fair value	<u>904,020</u>	<u>275,345</u>
	<u>904,020</u>	<u>275,345</u>

20. LIABILITY OF MEMBERS

The charity is limited by guarantee, not having any share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each member of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company. At 31 March 2023 there were 7 (2022: 6) members of the charity.

21. OPERATING LEASING COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Expiring:		
Less than one year	4,800	4,800
Between two and five years	<u>14,426</u>	<u>19,200</u>
	<u>19,226</u>	<u>24,000</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

22. PENSION SCHEME

TPT Retirement Solution – Scottish Voluntary Sector Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit Contributions

From 1 April 2022 to 31 May 2024:	£1,473,969 per annum (payable monthly and increasing by 3% each year on 1 st April)
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Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each year on 1 st April)
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From 1 April 2019 to 31 March 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1 st April)
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TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

22. PENSION SCHEME (continued)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present Values of Provision

	31 March 2023 (£s)	31 March 2022 (£s)	31 March 2021 (£s)
Present value of provision	43,051	79,089	246,015

Reconciliation of Opening and Closing Provisions

	Year Ending 31 March 2023 (£s)	Year Ending 31 March 2022 (£s)
Provision at start of period	79,089	246,015
Unwinding of the discount factor (interest expense)	1,363	1,932
Deficit contribution paid	(36,702)	(42,780)
Remeasurements - impact of any change in assumptions	(699)	(1,181)
Remeasurements - amendments to the contribution schedule	-	(124,897)
Provision at end of period	43,051	79,089

Income and Expenditure Impact

	Year Ending 31 March 2023 (£s)	Year Ending 31 March 2022 (£s)
Interest expense	1,363	1,932
Remeasurements – impact of any change in assumptions	(699)	(1,181)
Remeasurements – amendments to the contribution schedule	-	(124,897)
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

22. PENSION SCHEME (continued)

Assumptions	31 March 2023	31 March 2022	31 March 2021
	% per annum	% per annum	% per annum
Rate of discount	5.40	2.30	0.86

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit Contributions Schedule	31 March 2023	31 March 2022	31 March 2021
Year ending	(£s)	(£s)	(£s)
Year 1	37,803	36,702	42,780
Year 2	6,490	37,803	44,064
Year 3	-	6,490	45,386
Year 4	-	-	46,747
Year 5	-	-	48,150
Year 6	-	-	24,797

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

23. THE CHILDREN'S SOCIETY WELSH ENDOWMENTS – THE EDWARD NICHOLL TRUST

The charity benefits from an endowment fund, The Edward Nicholl Trust, established with monies from the Children's Society. The fund is held by a third party and a proportion of the income from the fund will be unrestricted income to Tros Gynnal Plant.

24. RELATED PARTY TRANSACTIONS

There were no related party transactions that occurred in the current or previous year.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

25. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period	(15,389)	381,527
<i>Adjustments for:</i>		
Depreciation charges	2,008	6,885
Dividends, interest and rents from investments	(10,768)	(6,047)
Fair value (gains)/losses on investments	27,890	(9,747)
Gain on disposal of fixed assets	(191,475)	-
Actuarial pension scheme adjustment	699	126,078
(Increase)/decrease in debtors	172,092	(746,248)
Increase/(decrease) in creditors	(106,397)	(47,507)
Net cash provided by/(used in) operating activities	<u>(121,340)</u>	<u>(295,058)</u>
Analysis of Cash and Cash Equivalents		
Cash in hand	339,548	745,348
Cash in investment portfolio	416,486	8,196
Total Cash and Cash Equivalents	<u>756,034</u>	<u>753,541</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

26. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	39,971	1,000	40,971
Charitable activities	76,241	2,435,151	2,511,392
Investments	6,047	-	6,047
Total income and endowments	<u>122,259</u>	<u>2,436,151</u>	<u>2,558,410</u>
Expenditure on:			
Raising funds	4,734	-	4,734
Charitable activities	109,917	2,071,979	2,181,896
Total expenditure	<u>114,651</u>	<u>2,071,979</u>	<u>2,186,630</u>
<i>Net gains/(losses) on investments</i>	9,747	-	9,747
Net incoming/(outgoing) resources before transfers	(17,355)	364,172	381,527
<i>Actuarial adjustment on defined pension scheme</i>	126,078	-	126,078
Transfers			
Gross transfers between funds	(273)	273	-
Net movement in funds	<u>143,160</u>	<u>364,445</u>	<u>507,605</u>
Reconciliation of Funds			
Total funds brought forward	544,339	495,465	1,039,804
Total funds carried forward	<u>687,499</u>	<u>859,910</u>	<u>1,547,409</u>

**TROS GYNNAL PLANT
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2023	2022	2022
	£	£	£	£
Income:				
Project grants received	2,185,678		2,465,241	
Independent care providers	43,314		46,151	
Donations received	12,827		8,102	
Sale of assets	191,475		-	
		2,433,294		2,519,494
Interest Received				
Edward Nicholl Fund interest	39,343		32,869	
Interest	10,768		6,047	
		50,111		38,916
		2,483,405		2,558,410
Expenditure:				
Wages	1,797,650		1,621,308	
Social security	148,756		128,912	
Pension fund costs	66,468		64,745	
Direct project costs	109,267		111,872	
Telephone	66,299		45,627	
Printing postage & stationery	21,944		17,208	
Recruitment	5,215		7,135	
Insurance	11,802		9,341	
Travel & hotel	65,841		27,831	
Volunteer expenses	1,658		354	
Personal Guardian Licences/CRB checks	2,687		2,716	
Repairs & renewals	4,046		8,507	
Resource costs	1,141		1,083	
Welfare cleaning & sundries	1,708		1,343	
Welsh translation	26,271		11,366	
Auditors remuneration	14,009		10,910	
Professional fees	83		2,537	
Computer software and replacements	57,576		67,007	
Bad debt	1,114		-	
Subscriptions	840		962	
Subsistence	1,775		489	
Training costs	7,749		6,326	
Rent	25,002		14,029	
Rates & water	90		1,639	
Light & heat	17,401		3,768	
Bank charges	2,075		2,615	
Grant repayment	-		634	
Investment fees	4,203		2,634	
Depreciation - Freehold property	2,008		6,885	
Property cost of disposal	-		540	
Pension deficit recharge	6,226		6,296	
Investment losses/(gain)	27,890		(9,747)	
Pension Scheme movement	(699)		(126,078)	
		(2,498,095)		(2,050,800)
Net operating surplus/(deficit)		(14,690)		507,605

This page does not form part of the statutory financial statements

Company registration number: 04422485

Charity registration number: 1099878

**TROS GYNNAL PLANT
Working Name TGP Cymru**

**(A company limited by guarantee
and not having a share capital)**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

TROS GYNNAL PLANT

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**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

OBJECTS, VISION & MISSION

Tros Gynnal Plant's charitable aims as set out in the Memorandum and Articles of Association are:

Objects

*To relieve children and young people who are in material, physical, mental or emotional need.
To promote the sound administration of the law relating to children and young persons.*

Vision

Our vision is a Wales where every child, young person or adult identifies and expresses their needs, has the confidence to access services when they need to, is happy, valued, enjoys positive nurturing relationships, belongs and is loved.

Mission

To be the leading Wales based charity working with children, young people, families and communities.

To provide services that are sensitive to social, linguistic and cultural needs.

To ensure children, young people, families and communities have a say in decisions that affect them.

To bring about change that will benefit children, young people, families, communities and society as a whole.

INTRODUCTION

2022-23 was a less challenging year in terms of Covid 19 and its impact but it still remained in focus and Tros Gynnal Plant, like all other organisations, adapted how it works and how we operate across Wales.

Our portfolio of services for children, young people and families has grown with the addition of Parental Advocacy and we look forward to continuing to deliver quality, effective services across sectors and throughout Wales.

We celebrated our 20th Anniversary as a charity with a social media campaign and event at Sbarc, our new premises with guests invited from along the Tros Gynnal Plant journey over the last 20 years including Welsh Government Ministers, current and former staff and trustees, third and statutory sector colleagues and users of our services.

During the year we piloted and consulted on our Working from Anywhere Framework and from 1st April 2023 this became standard working practice, allowing our staff a degree of choice over where they work from on a daily basis.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

We moved from our old, outdated Head Office premises to new purpose-built shared office space with Cardiff University, which is proving beneficial in terms of networking and relationship building and offers flexibility for staff wanting to work from an office base.

This year will see the retirement of our long-standing CEO and the transition into the post of somebody new. We are confident that the new CEO will lead the organisation, with the support of Trustees and the Senior Management Team, to develop and adapt, to ensure the sustainability of Tros Gynnal Plant and the continuation and expansion of our services.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The scope of the organisation has developed over many years to include work, not only with children and young people but also their families as it was clear that for some, the most effective change and positive outcomes would only be achieved by a more holistic family-based approach.

All Tros Gynnal Plant services, whether with individual children or young people or families are free and delivered in line with commissioners or funders' guidelines, and compliment and work alongside statutory and other services ensuring that we work in partnership not competition to maximise the reach and output of our own and other service providers.

The portfolio of services provided by Tros Gynnal Plant ensures that the Trustees comply with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the public benefit requirement under the act.

STRATEGIC AIMS

In the year ending March 2023 a new 5-year strategic plan was adopted by the trustees and throughout this year Tros Gynnal Plant worked to the following strategic aims:

1. **STRATEGIC AIM 1.** To establish quality services across Wales and to ensure that Tros Gynnal Plant develops as a leading children's charity.
2. **STRATEGIC AIM 2.** To contribute to the development of policy and practice on children's rights issues at local, national and European levels, ensuring the voice of children and young people is heard in the process.
3. **STRATEGIC AIM 3.** To develop training programmes and services which will improve understanding of children's rights issues and contribute to the standardisation, professionalism and quality assurance of advocacy and support services for children and young people.
4. **STRATEGIC AIM 4.** To ensure that Tros Gynnal Plant has sufficient fundraising capacity to maintain and develop its work on behalf of children and young people and become less reliant on public funds.
5. **STRATEGIC AIM 5.** To review and develop the organisation in order to ensure that Tros Gynnal Plant is adequately structured to meet future demands and challenges.

ACHIEVEMENTS AND PERFORMANCE

Strategic Aim 1 - Services

In the year ending March 2023 Tros Gynnal Plant worked with 2,000 Children and young people including 18 unborn babies, 1,873 parents/adult family members and 285 families.

Of those who responded to evaluation and feedback opportunities, 95% of service users reported that they found the service they received helpful, while 86% of those who responded said that it had made a difference to their situation.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
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Tros Gynnal Plant delivered services bi-lingually in English and Welsh and in 23 other languages including Kurdish Sarani, Kurdish Kumanji, Kurdish, Badini, Pashto, Tigrinya, Oromo, Vietnamese, Sudanese Arabic, Arabic, Farsi, Dari, Turkish, Herera, French, Portuguese, Czech, Polish, Russian, Slovak, Spanish, Romanian, Bulgarian, and Amharic.

Tros Gynnal Plant delivered the following services from April 2022 – March 2023:

Independent Statutory Advocacy for Looked After Children

Tros Gynnal Plant is the leading provider of Independent Statutory Advocacy in Wales, with service level agreements with 13 Local Authorities (LAs).

Tros Gynnal Plant's advocacy services work with children and young people to ensure their voices are heard in decision-making processes that impact upon their lives. Our Independent Professional Advocates support children and young people to attend meetings, write letters, speak to professionals and foster carers, and strive to empower each individual by equipping them with knowledge and information they need – including details about their rights and entitlements and a greater understanding of statutory processes.

Tros Gynnal Plant also provides specialist advocacy services including Non-Instructed Advocacy for Children with complex needs and limited communication across the whole of Wales.

Tros Gynnal Plant has an ongoing contract with Welsh Government to collate the statistics for the National Approach to Statutory Advocacy and the Active Offer of Advocacy and is now registered with the Care Inspectorate Wales for advocacy services and is subject to inspection.

In 2022/23 Tros Gynnal Plant provided statutory advocacy services to 924 children young people helping them with over 2,387 issues. In addition, we provided the Active Offer to 445 children and young people. Of those children and young people providing feedback:

- 95% of young people said they found the service useful
- 81% of young people said they now know more about their rights
- 88% of young people said they felt more included in decisions
- 91% said they would use the service again.

When explaining how advocacy made her feel more included in decisions, one young person said: *'Because advocacy showed me I should be'.*

When describing how advocacy made a difference to her situation, one young person said: *"I feel like I have a bit more say in the whole situation. Being included in some meetings makes me feel like I am being heard out which is nice."*

Another said: *"I feel confident about asking questions without being scared to" and "I now feel confident when I join meetings with social services. I can ask questions as well."*

During this year, we continued to develop our Non-instructed advocacy provision and we received some lovely feedback - *"Thank you for your report Sarah. It is an interesting read and some good points have been raised. It will be really helpful in informing his contact plan moving forwards and the observations around his confusion in interpreting emotions were particularly helpful. Thanks again."*

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Advocacy in a Health Setting

Tros Gynnal Plant provide advocacy to children and young people under 18 wishing to make representation, raise a concern, or make a complaint in relation to NHS services. The provision of advocacy for health issues is in keeping with our wider advocacy and organisational ethos – that of working with children and young people to empower them to have a voice.

Tros Gynnal Plant advocated for 109 children and young people to raise a health-related issue.

Parent Advocacy Services

Tros Gynnal Plant, as well as supporting children and young people to have a voice, also supports parent/carers to have a voice and to be involved in planning and decision-making. We deliver an impartial and independent advocacy service for parents and legal guardians of children/young people in the child protection arena, across Merthyr Tydfil, Ynys Mon, Pembrokeshire and Rhondda Cynon Taf. We also support ethnically diverse parents who are in receipt of support from social services.

Advocacy support is focused, targeted and time limited. We help parents/carers build resilience, improve their circumstances and create sustainable change. We support parents to effectively navigate systems and understand plans, expectations and agreed actions put in place by the local authority, with the desired outcome for parents/legal guardians to be empowered to represent their own voice and not to become dependent on the service.

Tros Gynnal Plant Parent Advocacy Services worked with 105 parents. During the year we employed a full-time manager to lead our parent advocacy projects. In addition to the above-mentioned projects, we were also able to facilitate a number of spot purchase requests from LA's across Wales. We feel our reputation in this area became increasingly established and recognised by professionals in local authorities and the legal sector during the year, resulting in a steady number of spot purchase requests.

We also engaged with CASCADE regarding research into the impact of parent advocacy. CASCADE are working with our Merthyr project and we supported with evidence gathering from staff and parents. A total of 37 parents agreed to be contacted by CASCADE.

All parents in receipt of parent advocacy, who provided feedback, shared feeling listened to and taken more seriously by professionals following advocacy support. They said they had a better understanding of their rights and entitlements, they better understood the Child Protection process and felt more able to self-advocate in the future.

Family Group Meetings/Conferences.

Tros Gynnal Plant has been achieving positive outcomes for families by providing good quality Family Group Meeting services to local authorities across Wales since 2000.

Family Group Meetings are a way of making decisions about children by involving the extended family in the planning and decision-making process and can be used with any family where plans or decisions need to be made. This has proved particularly effective when working with families resistant to other services and interventions.

Family Group Meetings have successfully been used with families at all stages of intervention including those families involved in both public and private law proceedings, and have consistently achieved positive outcomes for all involved.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Tros Gynnal Plant is the largest provider of Family Group Meeting services in Wales with contracts with 5 local authorities - Bridgend, Merthyr Tydfil, Rhondda Cynnon Taf, Pembrokeshire and Neath/Port Talbot.

In 2022-23 Tros Gynnal Plant had 248 new referrals for Family Group Meetings involving 851 adult family members, 452 children/young people and 18 unborn babies

Outcomes include preventing children going into care, returning children home from care, creating safe plans for children at risk, identifying alternative carers/placements for children, facilitating separated parents to make plans for their children.

During the year, the RAFGM Team organised an Afternoon Tea event where family members, professionals and staff came together to celebrate the successes and promote the RAFGM service. Representatives from Children's Services and Education were invited to attend along with Family Members, Albert Heaney (Chief Social Care Officer for Wales), Sarah Murphy MS and Tros Gynnal Plant staff. Family Members shared their positive experiences of the FGM process and how it had helped them. Some of the family members continue to support Tros Gynnal Plant and helped to develop and set up the 'Get Together Group' designed by and for family members that have accessed the service and had a FGM. The group are given opportunities to support with consultation work, participation, interviewing and volunteering.

Participation – Local Junior Safeguarding Boards and Bridgend Youth Voice Forum

The Local Junior Safeguarding Board Safe Stars, part of the Mid and West Wales Regional Group called CADW, regularly engage with a group of 20 children and young people.

In 2022-23 young people from both Safe Stars and CADW participated in an animation workshop and went on to produce and launch an animation entitled "The Do's and Don'ts of Caring." This animation was launched at an event during National Safeguarding Week November 2022. The CADW group have now been nominated for an accolade by Jake Morgan, Chair of Cysur Safeguarding Board.

During the year, Tros Gynnal Plant tendered to facilitate a participation group linked to Corporate Parenting. The aim of the group is to allow young people to have a voice in the Bridgend Corporate Parenting Board, and to inform decisions by sharing their own experiences.

The first group was held in December and between December and March the group was attended by 12 different young people during which they discussed themes and areas important to them. They also decided on a name for the group "Bridgend Youth Voice Forum" and along with the participation officer, planned what they would like to achieve over the next year. In this period, the group were consulted in the planning of the new Bridgend Corporate Parenting strategy and were involved in producing voiceovers for the launch of the plan which took place in April. The young people in the forum also chose the name for a new community residential home in Bridgend.

When asked how they feel about being in the forum, young people told us "I love the group and the people in it, they all know how hard it can be being in care and leaving care", "I feel my voice can make a difference", and "I always look forward and having this group has saved me from deep depression".

When asked what is important to them to inform group priorities, they told us "we are the experts and the ones in care or leaving care so should be fully involved" and "Other young people coming into care will be happy and reassured I think that children and young people have been fully involved and not just the adults sorting this stuff out".

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Independent Visitors

Tros Gynnal Plant provides care experienced children and young people with an independent visitor, someone to be their friend and to be there for them. All independent visitors are volunteers and are matched with one child/young person, and undertake a monthly activity with their matched child/young person.

In 2022-23, 20 young people were supported by an Independent Visitor.

During the year, we recruited a volunteer coordinator to cover the Cwm Taf Margannwg and Mid and West Wales regions. The postholder works four days per week and her oversight of two regions has enabled a large amount of targeted awareness-raising to take place.

During this year, the North Wales Independent Visitor Service were able to establish and support five ongoing matches with young people placed in the area. These monthly visits have included activities such as trips to the beach, go-karting, afternoon tea and even a mini golf session on the Great Orme! Both the young people and the volunteers have provided positive feedback on these monthly meetings, suggesting in one case that the befriending relationship has helped the young person to build trust in a male role model again, access more opportunities for exercise and improve self-confidence.

Communication Passports

Tros Gynnal Plant provide Communication Passports to children and young people with communication needs.

Communication passports are comprehensive but portable documents produced with a child or young person, their family members and key professionals. They record information about a child or young person, which is key to supporting effective communication. This includes communication methods and tools employed to stimulate communication, information about health and behavioural needs, likes, dislikes and interests, which can be used as talking points by others when engaging with the young person.

Funding was secured from a new source for the 2022-2023 financial year: three wind farm community funds operating in north Wales. This funding allowed for the creation of 30 new passports across Gwynedd, Conwy, Denbighshire and Flintshire.

During the year we began researching a microsite for our communication passports in order to make them available in digital format. We also established strong working relationships with a number of organisations across north Wales including STAND (Stronger Together for Additional Needs and Disabilities) who said of our service:

‘There is a very real need for this provision to enable some of our most vulnerable children and young people access to a tool that clearly enables their voice and needs to be expressed in a bespoke manner, that also ensures their voice is at the centre of its creation. We have referred a number of families and we have had nothing but positive praise and excellent feedback on their experience of working with this service.’ STAND (www.standnw.org)

Residential Visiting Advocacy RVA.

Tros Gynnal Plant currently provide Residential Visiting Advocacy Services to 30 private residential homes and schools across Wales. Visiting Advocacy is a fortnightly or monthly visit to a residential home by a qualified and experienced advocate. The visit enables residents and/or pupils the opportunity to access independent advocacy support.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Visiting Advocacy services strive to achieve the following outcomes for children and young people accessing the service:

- Advice and information on rights and entitlements
- Individual young people have a voice in decision making
- Support for young people to make complaints and representations
- Opportunities for young people to influence wider service provision, policy and practice through groups, forums and participation opportunities.
- Individual young people are supported or represented at reviews/meetings.

In 2022-23 Tros Gynnal Plant delivered Residential Visiting Advocacy services to 26 Independently Run and Local Authority Owned Children's Homes. These homes collectively accommodate over 100 children and young people at any one time.

Last year we appointed a part-time Development Lead. Previously this formed part of the Director of Advocacy Services remit but in order to develop the service, it was felt that a designated member of staff was necessary to allow for the time it required. This addition has enabled the recruitment of two new private homes and three new staff.

Gypsy Roma and Traveller Service - Travelling Ahead

Travelling Ahead is a Wales-wide Tros Gynnal Plant service that enables Gypsy, Roma and Traveller communities (children, young people and families) across Wales to access their rights, address inequalities and tackle discrimination. The service provides advice, support and individual and community advocacy working alongside Gypsy, Roma and Traveller families on issues such as accommodation, sites, planning, rights and accessing services. We run youth forums, support to report hate crime and discrimination and we can offer training to improve services.

The service has three themes:

- Advice and Advocacy
- Rights and Participation
- Tackling Discrimination

The Gypsy Roma Traveller service worked with 158 new individuals and averaged 250 per quarter throughout the year.

Outcomes include supporting with planning applications and appeals, accessing fuel vouchers, facilitating communication with health and social services, supporting digital inclusion/access, supporting unpaid carers (31 in total), collaborating with other organizations and community members, and holding a celebration event.

The EUSS Service

The EUSS service is an information and advice service for EU Roma families living in Wales to help them obtain settled status following the UK withdrawal from the European Union.

The EUSS Service delivered weekly face-to-face clinics within Newport and Cardiff and supported 518 individuals and families.

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Outcomes include supporting individuals and families to collect evidence, submit applications and obtain pre-settled and settled status alongside providing advice, support and assistance in home languages.

Refugee and Asylum Programme

This pan Wales project provides an independent advocacy, rights and participation service to young refugees and asylum seekers to:

- Enable Asylum Seekers to understand their Rights and be supported
- Empower Asylum Seekers & Refugees to engage in participation and be advocates for themselves
- Ensure professionals understand the needs of the asylum seekers they work with and their role in contributing to a Wales where rights are enjoyed
- Inform and influence public understanding about asylum rights and the benefits of welcoming people in need in Wales
- Promote & facilitate engagement in volunteering opportunities

The Asylum Rights Programme worked with over 350 young people.

Provided advocacy and mentoring to 230 young people, and 123 young people attended participation events and activities. One of these young people is a member of the Welsh Youth Parliament and the service continues to support them in this role.

Outcomes include supporting young people to have their voices heard and be taken seriously, building confidence and resilience and reducing isolation, promoting friendships and enhancing wellbeing.

Restorative Engagement Veterans Service

The Restorative Engagement Veterans Service developed a new model for working with Veterans suffering PTSD and their Families in partnership with Veterans NHS Wales. The service promotes sustainable personal growth and family stability through restorative, person-centred, whole family therapeutic interventions that help build solution-focused thinking and positive communication skills.

The service provides tailored support to help individual family members identify their needs and understand perspectives, help manage family conflict and identify solutions through provision of restorative family meetings. Psychoeducation is provided to help families navigate the realities of mental health difficulties, such as PTSD, and families are supported to engage with appropriate services.

In 2022-23 the service worked with 19 families involving 86 individuals, delivered 11 workshops on Restorative Engagement for external agencies and 27 workshops on communication and managing conflict for families.

Outcomes include supporting veterans and partners to: engage more confidently with other services including social services; to agree action plans re co-parenting where parents had separated; work through difficulties and set and achieve realistic goals; providing safeguarding advice and support to another Armed Forces organisation following a disclosure of domestic violence.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Team Around the Tenancy

The Team Around the Tenancy (TAtT) is an innovative project funded by Welsh Government and St Martin in the Field to deliver a service to young people who are experiencing difficulties with their housing/accommodation in North Wales

TAtT provide:

- An opportunity for young people to increase and learn new skills, knowledge and support networks that they need to sustain their home, both now and in the future. In particular, the service targets young people aged 16-25 who:
 - Are in a new tenancy
 - Risk losing their tenancy
 - Have lost a tenancy
 - Present as homeless
- Service co-ordination and key-working
- Housing Advocacy
- Mentoring with the aim of integrating young people into local services and activities
- Counselling
- Restorative Approaches Family Group Meetings (TAtT Meetings)
- Conflict resolution with landlords or neighbours

In 2022/23 the service worked with 115 young people and delivered 504 support sessions and 201 wellbeing sessions.

A focus group of young people who have used the service has been set up to look at youth involvement in research around housing services. The group will develop ways of researching and plan activities/workshops to gather the information and then decide how they want to disseminate the information.

Outcomes include addressing housing need, rent arrears, help setting up utilities, applying for DAF and crisis grants, support challenging housing decisions, applying for benefits, PIP applications, support with mental health and accessing mental health services.

Sgiliau Service Newport

In October 2021 Tros Gynnal Plant gained UK Community Regeneration Funding to provide a service in Newport to support Young People not in Education or Employment to gain skills to be able to enter Training or Education. The service called Sgiliau (Welsh for skills) was launched in the summer of 2021 and worked with 49 young people, many who were suffering anxiety following the Covid Pandemic.

Unfortunately, Tros Gynnal Plant was not successful in obtaining continuation funding (no non-council projects received continuation funding) for Sgilliau and the service came to an end in April 2023.

Participation

The involvement of children, young people and adult family members in the development and delivery of services we provide and in the development and delivery of external services, is an essential part of Tros Gynnal Plant. A p/t Participation development Lead is funded centrally to coordinate participation across the organization and promote participation opportunities including training for staff and external professionals.

In 2022-2023, Our Participation Development Lead engaged with 85 young people and 114 professionals.

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REPORT OF THE TRUSTEES
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Outcomes include supporting the Junior LSCB in Mid Wales; undertaking a Welsh Government funded study looking at the transition for young people from CAMHS to AMHS; obtaining the Participation Standards kite mark for Tros Gynnal Plant; delivering Participation training internally and externally; promoting participation and attending workshops on engagement and participation.

Strategic Aim 2 - Policy

Tros Gynnal Plant's Chief Executive Officer is a member of the Children in Wales Non-Government Organisation NGO Directors' Group, working alongside Barnardos, Action for Children, NSPCC, Save the Children and Children in Wales. Tros Gynnal Plant is also a member of the Children in Wales NGO Policy Officer's Group.

Tros Gynnal Plant attends and gives evidence to the following Senedd Cross Party Groups: Race and Equalities, Children and Families, Children in Our Care, Veterans, Housing, Fuel Poverty and Policing, with the aim of engaging in dialogue with Senedd Member's and Ministers on behalf of our service users.

The Chief Executive Officer is the chair of the Children and Family Court Advisory and Support Service (CAFCASS) Management and Performance Committee. This is a public appointment with a seven-year term of office. In addition, Tros Gynnal Plant's senior management team have membership of numerous local and national, voluntary and statutory forums to ensure that service users are enabled to take part in consultations and influence policy in relation to services that affect them.

The Chief Executive Officer is also the chair of the All-Wales Advocacy Providers Group which, supported by Children in Wales, meets quarterly to discuss advocacy across the sectors.

The Director of Advocacy Services is a member of the National Advocacy Forum which meets twice per year to monitor children's statutory advocacy provision across Wales, in line with the National Approach to Statutory Advocacy. Tros Gynnal Plant is commissioned to collate and share the All-Wales advocacy statistics on behalf of Welsh Government. The statistics are presented to the National Advocacy Forum for consideration and discussion.

Tros Gynnal Plant undertook a consultation funded by Welsh Government with young people – CAMHS to AMHS to understand young people's experience of the transition from child to adult mental health services and influence policy in relation to those services.

Strategic Aim 3 – Training

Under the Registration and Inspection of Social Care Wales Act (2016), Tros Gynnal Plant is registered with Care Inspectorate Wales as an advocacy provider. A requirement of the registration is that relevant staff are trained in their role as Independent Professional Advocates. Tros Gynnal Plant also provides training to all other staff within the organisation.

During 2022-23 we delivered training and supported staff to achieve Induction, Safeguarding, Non-Instructed Advocacy, Understanding Advocacy, Lone Working, Restorative Engagement, Family Group Conferencing and GDPR, as standard. In addition, the Learning and Development department facilitated Practice Exchange and Management Development sessions across the organisation.

Tros Gynnal Plant also delivered training to staff and volunteers from outside of the organization including voluntary sector, statutory sector and foster carers.

**TROS GYNNAL PLANT
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The Understanding Advocacy training for Independent Professional Advocates is accredited by Agored Cymru. Tros Gynnal Plant is an accreditation centre for Agored Cymru therefore is approved by Agored to deliver approved training on their behalf, that is audited to ensure it meets quality standards.

Strategic Aim 4 – Fundraising

As part of our Fundraising strategy, we developed a Fundraising, Marketing and Communication plan to raise the profile of the organisation across social media platforms. We employed a Communications Assistant on a part-time basis who had previously worked with us as part of the UK Government Kick-Start scheme.

Our strategy identified that Tros Gynnal Plant needed a greater presence both on social media and amongst the general public if fundraising income was to be maximized. It was therefore agreed by senior management that for this year the focus would be on brand maximization. Regular social media posts appeared across multiple platforms throughout the year with a major push for the 20th Anniversary of Tros Gynnal Plant.

A #ThankyouThursday campaign saw us highlighting and thanking major donors and funders.

The Supported Giving platform was utilized alongside QR codes to generate additional income.

Strategic Aim 5 – Review of Organisation

During the year we monitored and evaluated the effectiveness of the revised Tros Gynnal Plant Senior Management Group which consists of CEO, Director of Support Services, Director of Advocacy Services and Director of Family Services. A business case was presented to Trustees for the continuation of the current structure until the retirement of the CEO in June 2023, at which point a revised structure would be implemented.

The four members of the Senior Management Group are responsible for all aspects of the day-to-day management of the organisation including risk management, Health and Safety, financial planning, monitoring and management, safeguarding, GDPR, IT, IT security, policy development, implementation and review, fundraising, bid writing, service delivery and contract management.

A review also took place of the Head Office support service and it was felt that additional capacity was needed with Finance and HR support with a business case presented to Trustees to recruit, in the first instance, a temporary administrator within the Finance department

FINANCIAL REVIEW

Income for the year was £2.48m down from £2.55m in 2022. Expenditure for the year was £2.47m up from £2.18m in 2022. The overall deficit for the year was £14,690 (2022: surplus £507,605), after realised and unrealised losses on investments) and defined benefit pension scheme valuations.

The unrestricted surplus was £91,319 which included a profit on the sale of the fixed assets of £191,475 and restricted deficit/spend of £106,009.

Principal Funding Sources

Tros Gynnal Plant raised much of its income in 2022/23 through grants from Local Authority Service Level Agreements, grant funding, Welsh Government, and trust funds. The trustees are determined that Tros Gynnal Plant should continue to develop additional forms of income, including community and corporate fundraising.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Investment Policy

The policy of holding money on deposit has not produced a significant income because interest rates are low. Trustees reviewed this policy to determine whether a more advantageous return can be achieved whilst continuing to take a low risk, prudent approach.

Tros Gynnal Plant invested £500k of reserves during November 2018 in an investment portfolio. During the final quarter of 2019-2020 this investment was monitored closely due to the Covid-19 pandemic and the resulting effect on the stock market. The decision was taken to withdraw half of this investment due to the plummeting value. That said £250k was retained within the investment portfolio with the value of the investments at 31 March 2022 at £275,345. Further investment was made following the sale of fixed assets with the balance at 31 March 2023 at £904,020.

Reserves Policy

Tros Gynnal Plant has been endeavouring to create a fund of free reserves in line with Charity Commission guidance i.e. a sum sufficient to allow for the winding up of the organisation should that be necessary; this is estimated to be approximately £500,000.

The designated fund, which represented investments in fixed assets, was released in the year on the sale of the charity's fixed assets. Free reserves available (excluding pension deficit liability) were £825,657 (2022: £594,719).

Pension Scheme

Tros Gynnal Plant participates in the Scottish Voluntary Sector Pension Scheme (SVSPS). The Committee of the SVSPS decided to close the SVSPS to future accrual of benefit with effect from 1 April 2010.

Tros Gynnal Plant has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan, based on the financial position of the Scheme as at 30 September 2017. Full provision for the agreed deficit payments of £674,000 was provided as a liability in 2017 with the balance reduced by deficit payments made each year, and in this year adjustment made by the pension reflecting amendments made to the contribution schedule (see note 22). The balance at 31 March 2023 is £43,051 (2022: £79,089).

PLANS FOR THE FUTURE

Tros Gynnal Plant is fully aware that we have not seen the true impact of the Covid-19 pandemic yet and know that it will have lasting implications on both the social and financial environments in which we operate.

Whilst not providing statutory services, our services compliment and work alongside those provided by local authorities. Recent research by BBC Wales showed a huge increase in demand on local authorities with one council in Wales seeing safeguarding referrals - where a child is at risk of abuse or neglect - double in the past year. More than 220,000 contacts were made with children's services departments in 2022-23, out of a population of about 623,000 under-18s in Wales, up from 201,452 the year before.

Likewise, we have seen demand for our services grow and it is currently greater than it has ever been and continues to grow. In order to meet increased demand, we have identified that there is a need for innovation in what services are delivered, and how services are delivered, if we are to make a genuine difference in the lives of children, young people and families with the increasingly limited resources that are available.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees and Senior Management continually review finance generating options and as an income generating, cost-cutting exercise, made the decision to sell the Organisation's Head Office building and move to purpose built shared space premises in Sbarc, part of Cardiff University, alongside academic staff and other third sector organisations. The move has provided opportunities for co-working, information sharing and organisational development.

The Senior Management Group work hard to identify additional funding to ensure sustainability of the services we offer and of Tros Gynnal Plant, and in addition to securing a number of additional service contracts, we were successful in obtaining a four-year core grant from the Leathersellers Company.

Additional service contracts have been agreed with Wesh Government for the roll out of parent advocacy across Wales during the 2023-2024 financial year, as part of Welsh Government's Radical Reform of Social Services agenda. Tros Gynnal Plant has been identified as one of three providers and successfully submitted a proposal to deliver three regional parent advocacy services on the same footprint as our children's advocacy services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Tros Gynnal Plant is both a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 August 2003.

Recruitment and Appointment of Trustees

The Tros Gynnal Plant Trustee Board must consist of at least three and not more than 12 members. One third or the nearest number must retire at each AGM - those longest in office retiring first. There is no requirement for a break in service to be able to stand for re-election.

Over the course of the coming year the Trustees intend to continue to expand the membership of the Trustee Board, up to a maximum of 12, in a way which will reflect both the skills and knowledge of the organisation's needs and the diversity of Wales. This will be achieved through targeted advertisements and word of mouth. No Trustees resigned during the year. There are currently 7 trustees.

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Skills and knowledge audit form
- Charity Commission CC3 document - The Essential Trustee: What you need to know
- Tros Gynnal Plant background information
- Memorandum and Articles of Association
- Annual report and annual accounts
- Organisational chart
- List of current Trustees
- Minutes of annual and extraordinary general meetings
- Minutes of the last three Trustee Board meetings
- Copies of management accounts prepared since the last audited accounts
- Information regarding the Trustee Board meetings

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

New Trustees attend induction training sessions with newly appointed members of staff and are also encouraged to visit projects and attend events around Wales.

All Trustees undergo an annual appraisal conducted by the Chair and CEO.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Out of pocket expenses are paid to enable Trustees to attend meetings.

Organisational Structure

The Chief Executive Officer is accountable for the day-to-day management of the organisation and to the Trustee Board, which meets on a quarterly basis.

There are three Directors. The Director of Family Services, Director of Support Services and the Director of Advocacy Services.

The wider head office team is comprised of a Finance and HR Manager, HR Officer, Learning & Development Manager and administrative staff who provide a full range of support and administrative functions.

Pay Policy for Senior Staff

The pay of the CEO and Directors is reviewed annually and may be increased in accordance with average earnings. In view of the size and nature of the charity, the CEO is benchmarked against pay levels in other organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles.

Relationship with Related Parties

Tros Gynnal Plant maintains positive relationships with the Welsh Government and a range of local, national and international statutory and voluntary organisations.

Risk Management

Tros Gynnal Plant has created a risk register, which is reviewed regularly by the Trustees. The following main risks have been identified:

i. Financial

The organisation provides services that, for the most part, are funded via fixed term funding opportunities (Welsh Government, local government, grant giving bodies). This means that funding for services must be re-secured when current funding comes to a natural end. Tros Gynnal Plant has a strong track record of successfully reapplying for funding, however, the nature of fixed-term funding means that the organisational budget is rarely static. Tros Gynnal Plant works to overcome these risks by:

- Seeking full cost recovery funding for projects across Wales.
- Increasing charitable fundraising.
- Developing self-financing training activity.
- Developing a reserve fund in line with Charity Commission recommendations.
- Monitoring income and expenditure and working to budget
- Seeking core funding opportunities
- Proactively seeking new funding opportunities.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ii. Health and Safety

- Regular Health and Safety inspections, in line with our policy, identify appropriate action to be taken.
- A Health and Safety consultant continues to advise the organisation.
- Lone working of staff is a risk, subject to a separate Tros Gynnal Plant policy. The organisation uses the PeopleSafe personal security system to overcome this assessed risk.

iii. Employment Law Regulation

Tros Gynnal Plant introduces reviews, and amends procedures to ensure that they are consistent with changes in employment legislation. We continued to use Rradar Legal Services and an external HR consultant. We have updated our staff handbook in line with the Working from Anywhere Framework and terms and conditions of employment in line with current legislation and good practice. Internal controls to minimise risk include:

- Training for all managers in Recruitment and Selection Policy and Procedures
- Regular staff supervision, appraisal, practice exchange and peer support
- Monthly analysis of financial management information
- Financial controls.

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks. The Trustee Finance, HR and Policy Sub Group meets quarterly and reports to the full Trustee Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Tros Gynnal Plant
Working Name	TGP Cymru
Charity Registration Number	1099878
Company Registration Number	04422485
Registered Office	Cardiff University Social Science Research Park, Maindy Road, Cardiff, CF24 4HQ
Board of Trustees	Diane Daniel - Chair to 22 November 2022 Penelope Newman – resigned 22 November 2022 Emma Marshman (Vice Chair) and Chair from 22 November 2022 Angharad Price Hugh Russell – resigned 22 November 2022 Lauren Kinsey Carwyn Griffiths – (Treasurer) appointed 22 November 2022 Nicola Cross – appointed 22 November 2022 Natasha Ansell – appointed 22 November 2022
Company Secretary	Jacqueline Murphy

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDING 31 MARCH 2023**

Key Management Personnel	Jacqueline Murphy – Chief Executive Officer Rhiannon Beaumont-Walker Mike Clark – Director Sarah Durant – Director
Solicitors	Rradar 6 Beacon Way Hull HU3 4AE
Bankers	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB
Statutory Auditors	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff, CF23 8AB
Investment Managers	RBC Brewin Dolphin 5 Callaghan Square Cardiff, CF10 5BT

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The trustees (who are also directors of Tros Gynnal Plant for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company [and the group] and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 maintaining proper accounting records which 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 24 November 2023 and signed on behalf of the Board.



.....
Emma Marshman
Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

Opinion

We have audited the financial statements of Tros Gynnal Plant (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- information given in the financial statement is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or

- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services
Chartered Accountants and Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Date *21-12-2023*

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TROS GYNNAL PLANT
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	3	52,170	-	52,170	40,971
Charitable activities	4	69,759	2,159,233	2,228,992	2,511,392
Investments	5	10,768	-	10,768	6,047
Other income	6	191,475	-	191,475	-
Total income and endowments		<u>324,172</u>	<u>2,159,233</u>	<u>2,483,405</u>	<u>2,558,410</u>
Expenditure on:					
Raising funds	7	4,929	-	4,929	4,734
Charitable activities	7	200,733	2,265,242	2,465,975	2,181,896
Total expenditure		<u>205,662</u>	<u>2,265,242</u>	<u>2,470,904</u>	<u>2,186,630</u>
<i>Net gains/(losses) on investments</i>	12	<u>(27,890)</u>	-	<u>(27,890)</u>	<u>9,747</u>
Net incoming/(outgoing) resources before transfers	8	90,620	(106,009)	(15,389)	381,527
<i>Actuarial adjustment on defined pension scheme</i>	22	699	-	699	126,078
Transfers		3,789	(3,789)	-	
Gross transfers between funds	16,17	-	-	-	-
Net movement in funds		<u>91,319</u>	<u>(106,009)</u>	<u>(14,690)</u>	<u>507,605</u>
Reconciliation of Funds					
Total funds brought forward	16,17	687,499	859,910	1,547,409	1,039,804
Total funds carried forward	17,18	<u>782,607</u>	<u>750,112</u>	<u>1,532,719</u>	<u>1,547,409</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing operations.

The notes on pages 25 to 45 form part of the financial statements

**TROS GYNNAL PLANT
BALANCE SHEET
AS AT 31 MARCH 2023**

			2023		2022
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		-		171,870
Investments	12		<u>904,020</u>		<u>275,345</u>
			904,020		447,215
Current assets:					
Debtors	13	<u>1,012,199</u>		1,184,291	
Cash at bank and in hand		<u>339,548</u>		<u>745,348</u>	
		1,351,747		1,929,639	
Liabilities:					
Creditors - Amounts falling due within one year	14		<u>(717,800)</u>	<u>(787,040)</u>	
Net current assets			<u>633,947</u>		<u>1,142,599</u>
Total assets less current liabilities			1,537,967		1,589,814
Creditors: Amounts falling due after more than one year	15		<u>(5,248)</u>		<u>(42,405)</u>
Net assets			1,532,719		1,547,409
The funds of the charity:					
Restricted income fund	16		750,112		859,910
Unrestricted income funds:					
General funds	17	825,657		594,718	
Designated fund – fixed asset reserve	17	-		171,870	
Pension reserve	17	<u>(43,050)</u>		<u>(79,089)</u>	
			<u>782,607</u>		<u>687,499</u>
Total charity funds	18		1,532,719		1,547,409

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies, although an audit has been carried out under section 144 of the Charities Act 2011.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These financial statements were approved by the Board of Trustees on 24-11-2023



.....
Emma Marshman – Chair



.....
Carwyn Griffiths - Treasurer

The notes on pages 25 to 45 form part of the financial statements

**TROS GYNNAL PLANT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Net cash provided by/(used in) operating activities	24	<u>(121,341)</u>	<u>(295,058)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		10,768	6,047
Proceeds on disposal of fixed assets		361,336	-
Purchase of investments		(319,966)	(53,757)
Proceeds of disposal of investments		71,907	52,078
Net cash provided by investing activities		<u>124,045</u>	<u>4,368</u>
Change in cash and cash equivalents in the reporting period		2,704	(290,691)
Cash and cash equivalents at the beginning of the reporting period		753,541	1,037,772
Cash and cash equivalents at the end of the reporting period	23	<u>756,245</u>	<u>753,541</u>

The notes on pages 25 to 45 form part of the financial statements

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Tros Gynnal Plant is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Cardiff University Social Science Research Park, Maindy Road, Cardiff, Wales, CF24 4HQ.

Basis of Preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

Presentation of the accounts on a going concern basis

The charity reported a net unrestricted inflow of £91,319 for the year, before gains on investments and adjustments to the pension liability. Trustees consider the charity has sufficient free reserves and is monitoring results on a frequent basis. The trustees are of the view that that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income recognition policies:

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

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt.

Clothing and other items donated for resale through the charity's shop are included as other trading activities when they are sold.

Investment income is included when receivable.

The income and surplus before taxation is attributable to the one principal activity of the charity.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Resources expended recognition

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

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Netting off of income against expenditure

It is not the policy of the charitable company to show incoming resources net of expenditure.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease terms.

Depreciation and Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	- 2% on cost
Property improvements	- 5% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Assets purchased during the year with a cost of under £1,000 are written off in that year. Assets purchased from project funding are expensed in the year of purchase in accordance with the funding agreement.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Taxation

As a registered charity, Tros Gynnal Plant is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Gains and losses arising on the disposal of investments and the revaluation to fair value are charged or credited to the statement of financial activities in the year.

The main form of financial risk faced by the charity is the volatility in equity markets and investment markets due to wider economic conditions.

Basic Financial Assets:

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of Tangible Fixed Assets:

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Derecognition of financial assets:

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic Financial Liabilities:

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

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

Derecognition of financial liabilities:

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

Fund accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets. Revenue funds restricted by the donor are matched against expenditure as appropriate.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

Redundancy

Any redundancy costs are recognised when the redundancy payments are made to the exiting employee.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

Pensions

Tros Gynnal participates in the Pension Trust SVSPS Final Salary Pension Scheme (the “Scheme”). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme. The fund is valued at least every three years by a professionally qualified independent actuary with the rates of contribution payable being determined by the trustees on the advice of the actuary. In the intervening years the actuary reviews the progress of the Scheme. The Scheme operates as a pooled arrangement, with contributions paid at a centrally agreed rate. As a consequence, no share of the underlying assets and liabilities can be directly attributed to the charity. Under the terms of FRS 102, in these circumstances contributions are accounted for as if the Scheme were a defined contribution scheme based on actual contributions paid through the year.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	12,827	-	12,827	8,102
Edward Nicholl Fund dividend and interest	39,343	-	39,343	32,869
	<u>52,170</u>	<u>-</u>	<u>52,170</u>	<u>40,971</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Independent care providers	43,313	-	43,313	46,151
Revenue grants	26,446	2,159,233	2,185,679	2,465,241
	<u>69,759</u>	<u>2,159,233</u>	<u>2,228,992</u>	<u>2,511,392</u>

Analysed by activity:

Revenue grants:

Advocacy	43,313	1,303,859	1,347,172	1,214,636
Restorative / Family services	-	629,932	629,932	491,710
Participation	-	34,784	34,784	344,206
Emotional health advocacy	-	10,408	10,408	12,090
Project learning and social care workforce	26,446	-	26,446	30,090
Other grants	-	-	-	238,059
Gypsy Roma traveller Work	-	180,250	180,250	180,601
	<u>69,759</u>	<u>2,159,233</u>	<u>2,228,992</u>	<u>2,511,392</u>

5. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Dividends and interest	10,768	-	10,768	6,047
	<u>10,768</u>	<u>-</u>	<u>10,768</u>	<u>6,047</u>

6. INCOME FROM OTHER

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Sale of assets	191,475	-	191,475	-
	<u>191,475</u>	<u>-</u>	<u>191,475</u>	<u>-</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. EXPENDITURE

	Basis of allocation	General Advocacy £	Restorative /Family Work £	Participation £	Emotional Health £	Training £	Charity Shop £	Fund-raising £	Governance £	Other grants £	Total 2023 £	Total 2022 £
Direct costs												
Employment & training costs	Actual	885,599	634,127	138,937	4,580	-	-	-	-	-	1,663,243	1,495,331
Project costs	Actual	162,382	91,245	40,124	4,315	-	-	-	-	71	298,137	259,205
Premises costs	Actual	31,852	16,037	9,321	48	-	-	-	-	-	57,258	43,654
		1,079,833	741,409	188,382	8,943	-	-	-	-	71	2,018,638	1,798,190
Support costs allocated to activities												
Employment & training costs	Usage	192,641	209,013	9,632	1,091	337	4,767	535	-	-	418,016	365,464
Premises costs	Usage	3,019	3,271	151	17	5	75	8	-	-	6,546	(9,536)
Legal & prof fees	Usage	38	42	2	-	-	1	-	-	-	83	2,537
Depreciation	Usage	927	1,004	46	5	2	23	3	-	-	2,010	6,887
Bank charges	Usage	6	7	-	-	-	-	-	-	-	13	2,615
Investment												
Management fee	Usage	2,569	2,783	128	15	4	63	7	-	-	5,569	2,634
Audit fees	Usage	-	-	-	-	-	-	-	14,002	-	14,002	10,910
Pension liability	Usage	-	-	-	-	-	-	-	6,027	-	6,027	6,295
Grant repayment	Usage	-	-	-	-	-	-	-	-	-	-	634
		199,200	216,120	9,959	1,128	348	4,929	553	20,029	-	452,266	388,440
		1,279,033	957,529	198,341	10,071	348	4,929	553	20,029	71	2,470,904	2,186,630

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	Total 2023	Total 2022
	£	£
Leasing costs	4,800	4,800
Depreciation of owned fixed assets	2,008	6,885
Auditors remuneration	<u>14,002</u>	<u>10,910</u>

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2023	2022
	£	£
Wages & salaries	1,724,278	1,545,256
Social security costs	149,289	125,805
Pensions costs	<u>66,501</u>	<u>64,787</u>
	<u>1,940,068</u>	<u>1,735,848</u>

Key management personnel

The total amount paid to key management personnel for their services to the charity during the year totalled £217,336 (2022: £183,598).

Trustee remuneration and related party transactions

No remuneration was paid to the trustees during the year ended 31 March 2023 (2022: none).

10. STAFF NUMBERS

The average number of employees analysed by function was as follows:

	2023	2022
	No	No
Direct	69	64
Support	<u>13</u>	<u>9</u>
	<u>82</u>	<u>73</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. TANGIBLE ASSETS

	Freehold property	Property improve ments	Office equipment	Plant & machinery	Total
	£	£	£	£	£
Cost					
At 1 April 2022	212,942	43,248	25,839	11,812	293,841
Disposals	(212,942)	(43,248)	-	-	(256,190)
At 31 March 2023	<u>-</u>	<u>-</u>	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
Depreciation					
At 1 April 2022	80,929	4,328	24,902	11,812	121,971
Charge for the year	710	361	937	-	2,008
Eliminated on disposal	(81,639)	(4,689)	-	-	(86,328)
At 31 March 2023	<u>-</u>	<u>-</u>	<u>25,839</u>	<u>11,812</u>	<u>37,651</u>
Net book value					
31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31 March 2022	<u>132,013</u>	<u>38,920</u>	<u>937</u>	<u>-</u>	<u>171,870</u>

12. INVESTMENTS

	2023 £	2022 £
Market value 1st April 2022	275,345	262,186
Additions to investments at cost	319,966	53,757
Disposals at carrying value	(71,907)	(52,078)
Net gain/(loss) on revaluation	(27,677)	9,747
Cash account movement	408,293	1,733
Market value as at 31 March 2023	<u>904,020</u>	<u>275,345</u>
Listed investments	487,534	267,149
Cash in Portfolio	416,486	8,196
Market value as at 31 March 2023	<u>904,020</u>	<u>275,345</u>
Historical value as at 31 March 2023	<u>901,484</u>	<u>250,041</u>

13. DEBTORS

	2023 £	2022 £
Trade debtors	909,172	1,034,194
Prepayments and accrued income	103,027	150,097
	<u>1,012,199</u>	<u>1,184,291</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	40,862	66,620
Social security & other taxes	43,603	40,013
Accruals and deferred income	564,847	625,298
Other creditors	30,685	18,425
Pension deficit contributions	37,803	36,684
	717,800	787,040

Deferred income carried forward for use in 2023/23 amounts to £534,925. The reason for the deferral being, that the conditions to enable the grant to be fully utilised have not been met.

	2023	2022
	£	£
Balance as at 1st April	589,793	449,348
Income received in the year	2,130,810	2,511,392
Released to income	(2,185,678)	(2,370,947)
Balance as at 31 March	534,925	589,793

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Pension deficit contributions	5,248	42,405
	5,248	42,405

Pension deficit contributions:

The company participates in a multi-employer pension scheme. The scheme is a defined benefit scheme in the UK, as it is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme it therefore has to account for the scheme as a defined contribution scheme.

The amount recognised in the financial statements is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. See note 22 for further details.

The amounts repayable are as follows:

	2023	2022
	£	£
Repayable within one year	37,803	36,684
Repayable within two and five years	5,248	42,405
	43,051	79,089

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Projects:					
Anglesey Parental Advocacy	7,479	3,750	-	(11,229)	-
Armed Forces Covenant	-	45,024	(37,414)	-	7,610
Asylum Ad hoc	-	1,250	(191)	-	1,059
AVOW Winter Pressures Fund	925	-	(942)	17	-
AVOW/BCUHB Winter Pressures Fund	1,616	-	(1,508)	(17)	91
Big Lottery Asylum	30,232	123,120	(99,440)	-	53,912
Big Lottery Voices in a Foreign Land	6,988	-	(1,962)	-	5,026
Bridgend FGM	-	244,369	(244,369)	-	-
Bridgend Participation	-	944	(944)	-	-
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	5,465	-	-	-	5,465
Carers Support Innovation	5,350	-	(5,350)	-	-
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	128	-	-	-	128
Clinks Grant Criminal Justice race equality – TA	2,951	-	-	-	2,951
Conwy TATT	24,030	44,850	(43,822)	-	25,058
Co-Production grant	2,697	-	-	-	2,697
CVSC MHL – Conwy	5,259	-	(1,646)	-	3,613
CVSC Winter Pressures Fund	838	-	-	-	838
Cwm Taf Active Offer	7,526	15,429	(2,523)	-	20,432
Cwm Taf Advocacy	147,232	286,219	(257,573)	-	175,878
Cwm Taf IV Services	616	2,342	(2,374)	-	584
DVSC Winter Pressures Equipment	835	-	(425)	-	410
DVSC Winter Pressures Fund	321	-	(172)	-	149
Esme Fairbairn	15	-	(15)	-	-
EU Settlement Scheme Funding	766	100,882	(101,648)	-	-
FLVC/BCUHB Winter Pressures Fund	871	-	-	-	871
Gwynt Y Mor	-	30,000	(25,573)	-	4,427
Llythyr Cynnig Saesneg	874	-	(72)	-	802
Mantell Gwynedd Winter Pressures Fund	441	-	-	-	441
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	17,572	10,408	(10,408)	-	17,572
Mid & West Wales IV Services	-	3,600	(3,134)	-	466
Mid & West Wales Participation	4,851	12,347	(12,347)	2,376	2,475
Mid and West New Advocacy	11,687	342,795	(352,197)	-	2,285
MOF	-	17,807	(17,807)	-	-
Moondance Communication Passports	-	30,000	-	-	30,000

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
NCC Interpreter Grant – TA	2,000	-	(2,000)	-	-
North Wales Advocacy – NASA	51,689	394,728	(355,110)	-	91,307
NWCRS Children in Need	(8)	-	-	-	(8)
Parental Advocacy	51,495	11,011	(67,999)	39,506	34,013
Pembroke Advocacy	85	-	-	-	85
Pems Parental Advocacy	17,777	-	-	(17,777)	-
People’s Postcode Lottery	452	-	-	-	452
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RCT Parental Advocacy Project	10,500	-	-	(10,500)	-
Separating Families – Pilot	5,000	-	-	-	5,000
Sgiliau	160,640	2,436	(163,048)	-	28
SSSG	556	-	-	-	556
St Martins in the Field – TATT	100,000	-	(56,601)	-	43,399
Steve Morgan – TATT	773	-	-	-	773
TATT	3,680	129,407	(128,157)	-	4,930
TATT Ad hoc	3,606	-	(5)	-	3,601
Travelling Ahead	12,881	180,250	(177,961)	-	15,170
Travelling Ahead National Forum 2018 – Big Lottery	-	2,900	(2,173)	-	727
Visiting Advocacy Proposal	21,790	12,000	(1,898)	(1,413)	30,478
VP4	-	62,500	(36,890)	-	25,610
WCVA Parental Advocacy	37,496	12,498	(9,271)	-	40,723
WCVA Participation	812	-	(18)	-	794
Western Bay Advocacy	37,636	-	-	-	37,636
WG Inclusion ARP	2,149	36,367	(38,516)	-	-
WG Travelling Ahead	2,894	-	(1,252)	-	1,642
Winter Pressures Grant - TA	765	-	(487)	-	278
Wrexham Getting Work Ready	1,222	-	-	-	1,222
	<u>859,910</u>	<u>2,159,233</u>	<u>(2,265,242)</u>	<u>(3,789)</u>	<u>750,112</u>

Projects

This relates to monies received from grant funders who have specified that the income and expenses associated with the grant must be accounted for separately and any under spends should be repaid to them. Otherwise, the income received has been accounted for as unrestricted funds.

The transfers to the general purpose fund represents projects which have ended and are not repayable to funders.

Transfers to restricted funds represents Tros Gynnal Plant’s contribution to the project.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS (continued)

Previous year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Projects:					
Anglesey Parental Advocacy	-	7,500	(21)	-	7,479
Armed Forces Covenant	-	59,121	(59,121)	-	-
Asylum Ad hoc	-	540	(540)	-	-
AVOW Tackling Food Poverty and Addressing Food Insecurity	-	1,000	(1,000)	-	-
AVOW Winter Pressures Fund	-	5,000	(4,075)	-	925
AVOW/BCUHB Winter Pressures Fund	-	9,000	(7,384)	-	1,616
Big Lottery Asylum	-	116,789	(86,557)	-	30,232
Big Lottery Voices in a Foreign Land	9,990	-	(3,002)	-	6,988
Bridgend FGM	5,195	203,696	(208,891)	-	-
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	5,465	-	-	-	5,465
Carers Support Innovation	-	9,153	(3,803)	-	5,350
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	128	-	-	-	128
Clinks Grant Criminal Justice race equality - TA	-	4,010	(1,059)	-	2,951
Conwy TATT	4,380	57,850	(38,200)	-	24,030
Co-Production grant	2,697	-	-	-	2,697
CVSC MHL D – Conwy	-	10,000	(4,741)	-	5,259
CVSC Winter Pressures Fund	-	5,000	(4,162)	-	838
Cwm Taf Active Offer	6,388	7,030	(5,892)	-	7,526
Cwm Taf Advocacy	79,720	266,811	(199,299)	-	147,232
Cwm Taf IV Services	616	1,288	(1,288)	-	616
DVSC 109	-	5,061	(5,061)	-	-
DVSC Winter Pressures Equipment	-	1,900	(1,065)	-	835
DVSC Winter Pressures Fund	-	5,000	(4,679)	-	321
Esme Fairbairn	1,763	-	(1,748)	-	15
EU Settlement Scheme Funding	-	142,434	(141,668)	-	766
FLVC/BCUHB Winter Pressures Fund	-	5,000	(4,129)	-	871
Hillside	3,512	-	-	(3,512)	-
Llythyr Cynnig Saesneg	-	10,000	(9,126)	-	874
Mantell Gwynedd winter Pressures Fund	-	5,000	(4,559)	-	441
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	7,631	12,590	(2,649)	-	17,572
Mid & West Wales IV Services	2,344	-	(4,720)	2,376	-

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. RESTRICTED FUNDS (continued)

Previous year (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Mid & West Wales Participation	3,268	14,511	(12,928)	-	4,851
Mid and West New advocacy	42,249	315,689	(346,251)	-	11,687
NAPCPM	6,900	-	(6,900)	-	-
National Lottery – TATT	18,244	36,250	(54,494)	-	-
NCC Interpreter Grant – TA	-	2,000	-	-	2,000
North Wales Advocacy – NASA	97,332	297,263	(342,906)	-	51,689
NWCRS Children in Need	12,424	3,553	(15,985)	-	(8)
Parental Advocacy	5,250	50,000	(3,754)	-	51,496
Pembroke Advocacy	85	-	-	-	85
Pems Parental Advocacy	-	18,000	(223)	-	17,777
People’s Postcode Lottery	4,791	11,977	(16,316)	-	452
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RCT Parental Advocacy Project	-	10,500	-	-	10,500
Separating Families – Pilot	5,000	-	-	-	5,000
Sgiliau	-	205,549	(44,909)	-	160,640
SSSG	1,190	-	(634)	-	556
St Martins in the Field – TATT	-	100,000	-	-	100,000
Steve Morgan – TATT	952	-	(179)	-	773
TATT	-	141,570	(137,890)	-	3,680
TATT Ad hoc	2,345	2,350	(1,089)	-	3,606
Travelling Ahead	37,106	180,601	(204,826)	-	12,881
Travelling Ahead National Forum 2018 – Big Lottery	394	-	(493)	99	-
Visiting Advocacy Proposal	12,000	12,000	(2,210)	-	21,790
WCVA Parental Advocacy	-	37,496	-	-	37,496
WCVA Participation	-	-	812	-	812
WCVA Participation	15,909	6,067	(23,286)	1,310	-
WCVA Support Services	337	-	(337)	-	-
Western Bay Advocacy	50,446	-	(12,810)	-	37,636
WG Inclusion ARP	65	35,752	(33,668)	-	2,149
WG Travelling Ahead	2,894	-	-	-	2,894
Winter Pressures Grant - TA	-	3,000	(2,235)	-	765
Wrexham Getting Work Ready	-	1,250	(28)	-	1,222
	<u>495,465</u>	<u>2,436,151</u>	<u>(2,071,979)</u>	<u>273</u>	<u>859,910</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. UNRESTRICTED FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2023 £
Unrestricted						
General funds	594,257	324,172	(241,002)	(27,890)	172,331	825,657
Designated funds	172,331	-	-	-	(172,331)	-
Pension fund	(79,089)	-	35,340	699	-	(43,050)
Total unrestricted	<u>687,499</u>	<u>324,172</u>	<u>(205,662)</u>	<u>(27,191)</u>	<u>-</u>	<u>782,607</u>

Designated funds

This related to the freehold property at 12 North Street, Cardiff which was used as an administration base and office equipment. The property was sold in the year.

Previous year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2022 £
Unrestricted						
General funds	611,599	122,259	(155,499)	9,747	6,151	594,257
Designated funds	178,755	-	-	-	(6,424)	172,331
Pension fund	(246,015)	-	40,848	126,078	-	(79,089)
Total unrestricted	<u>544,339</u>	<u>122,259</u>	<u>(114,651)</u>	<u>135,825</u>	<u>(273)</u>	<u>687,499</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £
Investments	904,020	-	-	904,020
Net current assets	(116,165)	-	750,112	633,947
Long term pension liability	(5,248)	-	-	(5,248)
	<u>782,607</u>	<u>-</u>	<u>750,112</u>	<u>1,532,719</u>

Previous year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	171,870	-	171,870
Investments	275,345	-	-	275,345
Net current assets	282,689	-	859,910	1,142,599
Long term pension liability	(42,405)	-	-	(42,405)
	<u>515,629</u>	<u>171,870</u>	<u>859,910</u>	<u>1,547,409</u>

19. FINANCIAL INSTRUMENTS

	2023 £	2022 £
Carrying amount of financial assets		
Investments measured at fair value	<u>904,020</u>	<u>275,345</u>
	<u>904,020</u>	<u>275,345</u>

20. LIABILITY OF MEMBERS

The charity is limited by guarantee, not having any share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each member of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company. At 31 March 2023 there were 7 (2022: 6) members of the charity.

21. OPERATING LEASING COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Expiring:		
Less than one year	4,800	4,800
Between two and five years	<u>14,426</u>	<u>19,200</u>
	<u>19,226</u>	<u>24,000</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

22. PENSION SCHEME

TPT Retirement Solution – Scottish Voluntary Sector Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit Contributions

From 1 April 2022 to 31 May 2024:	£1,473,969 per annum (payable monthly and increasing by 3% each year on 1 st April)
-----------------------------------	--

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each year on 1 st April)
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From 1 April 2019 to 31 March 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1 st April)
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TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

22. PENSION SCHEME (continued)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present Values of Provision

	31 March 2023 (£s)	31 March 2022 (£s)	31 March 2021 (£s)
Present value of provision	43,051	79,089	246,015

Reconciliation of Opening and Closing Provisions

	Year Ending 31 March 2023 (£s)	Year Ending 31 March 2022 (£s)
Provision at start of period	79,089	246,015
Unwinding of the discount factor (interest expense)	1,363	1,932
Deficit contribution paid	(36,702)	(42,780)
Remeasurements - impact of any change in assumptions	(699)	(1,181)
Remeasurements - amendments to the contribution schedule	-	(124,897)
Provision at end of period	43,051	79,089

Income and Expenditure Impact

	Year Ending 31 March 2023 (£s)	Year Ending 31 March 2022 (£s)
Interest expense	1,363	1,932
Remeasurements – impact of any change in assumptions	(699)	(1,181)
Remeasurements – amendments to the contribution schedule	-	(124,897)
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

22. PENSION SCHEME (continued)

Assumptions	31 March 2023	31 March 2022	31 March 2021
	% per annum	% per annum	% per annum
Rate of discount	5.40	2.30	0.86

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit Contributions Schedule	31 March 2023	31 March 2022	31 March 2021
Year ending	(£s)	(£s)	(£s)
Year 1	37,803	36,702	42,780
Year 2	6,490	37,803	44,064
Year 3	-	6,490	45,386
Year 4	-	-	46,747
Year 5	-	-	48,150
Year 6	-	-	24,797

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

23. THE CHILDREN'S SOCIETY WELSH ENDOWMENTS – THE EDWARD NICHOLL TRUST

The charity benefits from an endowment fund, The Edward Nicholl Trust, established with monies from the Children's Society. The fund is held by a third party and a proportion of the income from the fund will be unrestricted income to Tros Gynnal Plant.

24. RELATED PARTY TRANSACTIONS

There were no related party transactions that occurred in the current or previous year.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

25. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period	(15,389)	381,527
<i>Adjustments for:</i>		
Depreciation charges	2,008	6,885
Dividends, interest and rents from investments	(10,768)	(6,047)
Fair value (gains)/losses on investments	27,890	(9,747)
Gain on disposal of fixed assets	(191,475)	-
Actuarial pension scheme adjustment	699	126,078
(Increase)/decrease in debtors	172,092	(746,248)
Increase/(decrease) in creditors	(106,397)	(47,507)
Net cash provided by/(used in) operating activities	<u>(121,340)</u>	<u>(295,058)</u>
Analysis of Cash and Cash Equivalents		
Cash in hand	339,548	745,348
Cash in investment portfolio	416,486	8,196
Total Cash and Cash Equivalents	<u>756,034</u>	<u>753,541</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

26. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	39,971	1,000	40,971
Charitable activities	76,241	2,435,151	2,511,392
Investments	6,047	-	6,047
Total income and endowments	<u>122,259</u>	<u>2,436,151</u>	<u>2,558,410</u>
Expenditure on:			
Raising funds	4,734	-	4,734
Charitable activities	109,917	2,071,979	2,181,896
Total expenditure	<u>114,651</u>	<u>2,071,979</u>	<u>2,186,630</u>
<i>Net gains/(losses) on investments</i>	9,747	-	9,747
Net incoming/(outgoing) resources before transfers	(17,355)	364,172	381,527
<i>Actuarial adjustment on defined pension scheme</i>	126,078	-	126,078
Transfers			
Gross transfers between funds	(273)	273	-
Net movement in funds	<u>143,160</u>	<u>364,445</u>	<u>507,605</u>
Reconciliation of Funds			
Total funds brought forward	544,339	495,465	1,039,804
Total funds carried forward	<u>687,499</u>	<u>859,910</u>	<u>1,547,409</u>

**TROS GYNNAL PLANT
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2023	2022	2022
	£	£	£	£
Income:				
Project grants received	2,185,678		2,465,241	
Independent care providers	43,314		46,151	
Donations received	12,827		8,102	
Sale of assets	191,475		-	
		2,433,294		2,519,494
Interest Received				
Edward Nicholl Fund interest	39,343		32,869	
Interest	10,768		6,047	
		50,111		38,916
		2,483,405		2,558,410
Expenditure:				
Wages	1,797,650		1,621,308	
Social security	148,756		128,912	
Pension fund costs	66,468		64,745	
Direct project costs	109,267		111,872	
Telephone	66,299		45,627	
Printing postage & stationery	21,944		17,208	
Recruitment	5,215		7,135	
Insurance	11,802		9,341	
Travel & hotel	65,841		27,831	
Volunteer expenses	1,658		354	
Personal Guardian Licences/CRB checks	2,687		2,716	
Repairs & renewals	4,046		8,507	
Resource costs	1,141		1,083	
Welfare cleaning & sundries	1,708		1,343	
Welsh translation	26,271		11,366	
Auditors remuneration	14,009		10,910	
Professional fees	83		2,537	
Computer software and replacements	57,576		67,007	
Bad debt	1,114		-	
Subscriptions	840		962	
Subsistence	1,775		489	
Training costs	7,749		6,326	
Rent	25,002		14,029	
Rates & water	90		1,639	
Light & heat	17,401		3,768	
Bank charges	2,075		2,615	
Grant repayment	-		634	
Investment fees	4,203		2,634	
Depreciation - Freehold property	2,008		6,885	
Property cost of disposal	-		540	
Pension deficit recharge	6,226		6,296	
Investment losses/(gain)	27,890		(9,747)	
Pension Scheme movement	(699)		(126,078)	
		(2,498,095)		(2,050,800)
Net operating surplus/(deficit)		(14,690)		507,605

This page does not form part of the statutory financial statements



Audit findings report

Tros Gynnal Plant

Year ended 31 March 2023

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Strictly Private & Confidential

The Board of Trustees
Tros Gynnal Plant
Cardiff University Social Science Research Park,
Maindy Road,
Cardiff,
CF24 4HQ

Our ref: JH/JT/20600
20 November 2023

Dear Trustees

**Tros Gynnal Plant
Audit findings for the year ended 31 March 2023**

This Audit Findings Report highlights the significant findings arising from the audit for the benefit of those charged with governance. We appreciate that you may be aware of some of the matters contained in this report, however as required by International Standard on Auditing (UK) 260 we are communicating them to you formally.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) (ISAs UK)), which is directed towards forming and expressing an opinion on the financial statements. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, including those in respect of the preparation of financial statements.

There is more detail in respect of the responsibilities of the auditor and those charged with governance within our engagement letter. Our standard terms and conditions can be found at <https://www.azets.co.uk/terms-of-business>.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements. We do not accept any responsibility for any loss occasioned to any third party acting or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

We would like to take this opportunity to record our appreciation for the kind assistance provided by your team during our audit. If we can be of any further assistance, please contact John Howard.

Yours faithfully

John Howard

Senior Statutory Auditor

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1. Executive summary

Audit overview

This table summarises the significant matters arising from the statutory audit of Tros Gynnal Plant for the year ended 31 March 2023 for those charged with governance.

Audit opinion	<p>We do not propose any modifications to our audit opinion which is unqualified.</p> <p>We have no matters to report regarding the adoption of the going concern basis or inadequate disclosures relating to material uncertainties.</p> <p>Our audit work is substantially complete and there are currently no matters which would require modification of our audit report, subject to the outstanding matters detailed below:</p> <ul style="list-style-type: none"> • Post May 2023 Board Minutes – <i>no further meetings held</i>. • Matters to be discussed in section 5 of this report • Letter of representation • Trustee approval of the financial statements • Post balance sheet review
Audit approach	<p>We have reported our audit findings in section 5 and audit adjustments in section 6. The impact on the charity's results is £37,176.</p> <p>We are pleased to report that the audit progressed well from our perspective and in accordance with the agreed timetable.</p>
Significant audit findings	<p>We are required to communicate all potential adjustments, other than those considered to be clearly trivial, to management and to request that management corrects them.</p> <p>There was one unadjusted misstatement potentially impacting both income and expenditure noted.</p> <p>Unadjusted misstatements can be seen in section 6.</p>
Audit adjustments	<p>We have applied our risk based methodology to your audit. This approach requires us to document, evaluate and assess your business processes and internal controls relating to the financial reporting process.</p> <p>Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify any control weaknesses, we have reported these to you in section 7. No material weaknesses or significant deficiencies were noted.</p>

**Internal
controls**

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

Our audit is, therefore, not designed to identify all control weaknesses.

2. Significant risks at the financial statement level

Significant risks of material misstatement identified at the financial statement level, as set out below, are those risks considered to have a pervasive impact on the financial statements as a whole and potentially affect many assertions for classes of transaction, account balances and disclosures.

Fraud in management override

Procedures performed to mitigate risks of material misstatement in this area will include:

- Review of accounting estimates, judgements and decisions made by management
- Testing of journal entries.
- Review of any unusual significant transactions.

Conclusion

No issues noted when testing journal postings and upon review of bank statements.

Significant risks at the assertion level for classes of transaction, account balances and disclosures

Fraud in revenue recognition

Procedures performed to mitigate risks of material misstatement in this area will include:

- Review and testing of income recognition policies.
- Detailed substantive testing on material income streams.
- Controls testing of a sample of transactions.
- Review of the internal controls that are in place for each income stream.
- Cut-off testing to ensure that income is complete.

Conclusion

No issues noted when testing income.

Going Concern

Procedures performed to mitigate risks of material misstatement in this area will include:

- Assess the result for the year and its impact on free reserves.
- Assess the assumptions of the 2023/24 budget for reasonableness.
- Review the current level of bank balances held

Conclusion

No issues noted upon review of the going concern assumption.

Other identified risks

Other identified risks are those which although are not considered to be significant will require specific consideration during the audit. Other identified risks are listed below:

Unidentified related party transactions

Procedures performed to mitigate risks of material misstatement in this area will include:

- Discussion with management about the completeness of the related party transactions disclosure.
- Review of accounting system to identify any undisclosed related party transactions.
- Detailed substantive testing on a sample of trustee expenses.

Conclusion

No issues noted when testing related parties.

Classification of transactions to unrestricted/restricted funds

Procedures performed to mitigate risks of material misstatement in this area will include:

- Obtain an understanding of the rationale of any transfers between funds and assess their reasonableness.
- Detailed substantive testing of expenditure and assess the classification.
- Detailed substantive testing of income and assess the classification.
- Review of the accounting system to identify any unrecognised restricted income.

Conclusion

No issues noted when testing the classification of funds.

3 Estimates and judgements

During the audit planning process we identified the following areas which require significant estimation or judgement. Our audit work consisted of reviewing these keys areas for any indication of bias and assessing whether the judgements used by Management are reasonable.

Defined Benefit Pension Scheme	Balanced	The liability is valued by a professional actuary. The charity use TPT to administer their pension scheme. No issues were noted with the assumptions and estimations used to calculate the pension scheme surplus.
Deferred income	Balanced	The balance relates solely to funding received from Bridgend CBC – FGM funding. The funding was received pre pandemic, and due to delays in the charity being able to carry out work in line with the agreement, Bridgend CBC has agreed to defer the funding to future financial period.

Conclusion

The estimation methodology is sound and balanced.

4. Going concern

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management’s use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity’s ability to continue as a going concern” (ISA (UK) 570).

Tros Gynnal Plant has prepared its financial statements on the going concern basis. Management believe that the financial statements should be prepared on the going concern basis as there are no indicators of any material uncertainties.

Management’s assessment covers a period of at least 12 months from expected date of approval of the accounts

Audit work performed

ISA 570 (revised) specifies mandatory procedures that we are required to carry out on going concern.

We have:

- Assess the result for the year and its impact on free reserves.
- Assess the assumptions of the 2024 budget for reasonableness.
- Review the current level of bank balances held and the current value of the investment portfolio.

Disclosures

We have reviewed the disclosures set out in the notes to the draft financial statements – the disclosure is deemed appropriate.

Conclusion

We concur with management’s assessment that it is appropriate to continue to adopt the going concern basis and there are no material uncertainties relating to going concern which should be disclosed in the financial statements.

5. Other observations

Audit / Accounting issues – Prior year

No	Issues	Management Response															
1	<p>Recoverability of outstanding debtor balances</p> <p>It was noted during testing of the debtors balance that there are still several balances outstanding 8 months after the year end. These are as follows:</p> <table border="1" data-bbox="197 657 869 1177"> <thead> <tr> <th>Account</th> <th>Transaction</th> <th>Value £</th> </tr> </thead> <tbody> <tr> <td>Merthyr Tydfil CBC</td> <td>4009/22 FGM referrals Q4 Jan-Mar 2022</td> <td>50,000</td> </tr> <tr> <td>Miscellaneous</td> <td>4064/22 Provision of Parent Advocacy Service Q4</td> <td>50,000</td> </tr> <tr> <td>Newport City Council</td> <td>Sgilliau Project Draw down 2</td> <td>102,774</td> </tr> <tr> <td>Rhondda Cynon Taff CBC</td> <td>EOY Invoice for shortfall of actual outcomes for 21-22</td> <td>36,902</td> </tr> </tbody> </table> <p>Are these balances deemed to be recoverable?</p>	Account	Transaction	Value £	Merthyr Tydfil CBC	4009/22 FGM referrals Q4 Jan-Mar 2022	50,000	Miscellaneous	4064/22 Provision of Parent Advocacy Service Q4	50,000	Newport City Council	Sgilliau Project Draw down 2	102,774	Rhondda Cynon Taff CBC	EOY Invoice for shortfall of actual outcomes for 21-22	36,902	<p>The team continue to chase Merthyr CBC and Rhondda Cynon Taff CBC. Local authority balances relate to project funding therefore they are deemed recoverable.</p> <p>The miscellaneous item relates to a bill from RCT which was misallocated. This was received on 12/05/2022.</p> <p>The Newport CC balance was paid in December 2022, agreed to bank statement.</p> <p>2023 Update</p> <p>All now received.</p>
Account	Transaction	Value £															
Merthyr Tydfil CBC	4009/22 FGM referrals Q4 Jan-Mar 2022	50,000															
Miscellaneous	4064/22 Provision of Parent Advocacy Service Q4	50,000															
Newport City Council	Sgilliau Project Draw down 2	102,774															
Rhondda Cynon Taff CBC	EOY Invoice for shortfall of actual outcomes for 21-22	36,902															
2	<p>Cost of Living</p> <p>The United Kingdom is going through a period of high inflation and increasing energy prices due to external market pressures.</p>	<p>The budgets have been revised and reviewed to ensure they reflect this.</p> <p>Trustees and management continue to monitor the situation.</p>															

	<p>The impact of inflation and cost of living issues can severely impact organisations due to increasing utility costs, demand for increase in staff wages and pressures of public to reduce spending.</p> <p>What discussions/plans has the charity considered to date?</p>	<p>2023 Update As in prior year the Trustees and management continue to monitor the situation. In July 2023 we reviewed pay scales and in the next meeting will review national living wage.</p>
<p>3</p>	<p>Post Year End</p> <p>We understand that in April 2022 as agreed previously by the Board of Trustees the charity has invested and additional £250K with Brewin Dolphin</p> <p>We also understand that the sale of the charity's head office on North Road was completed in May 2022, with the intention that the proceeds would also be invested in the investment portfolio managed by Brewin Dolphin.</p> <p>However, due to funders being slow to pay, the funds to date have not been invested and have been used to manage cashflow.</p> <p>To be discussed.</p>	<p>As funders continue to be slow to pay it is best to keep the sale proceeds in cash, but it is the intention to invest the sums at the earliest opportunity.</p> <p>2023 Update</p> <p>A further £400K has been invested in the portfolio before the year end.</p>
<p>4</p>	<p>Recent Changes in Trustees</p> <p>We understand that there has been some resignations and appointments of trustees at the recent meeting in November. Currently these have not been updated at the Charity Commission or Companies House.</p> <p>For the changes to be reflected in the accounts submitted to Companies House and the Charity Commission these need to be updated with each regulator prior to submission.</p> <p>Trustees to confirm changes to be reflected at the</p>	<p>Companies House and Charity Commission will be updated.</p> <p>2023 Update</p> <p>No issues identified.</p>



	regulators and in the financial statements.	
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Audit / Accounting issues – Current year

No	Issues	Management Response
1	<p>Debtors</p> <p>At the date of the audit the following debtor balances remained outstanding:</p> <ul style="list-style-type: none"> • Action for Children - £3,375 • Branas Isaf - £9,745 • Ceredigion CC - £10,327 • Merthyr Tydfil CBC - £15,489 • Fair Ways - £3,825 • New Option - £ 5,786 • MoF - £17,777 	<p>Merthyr Tydfil Balance has been paid.</p> <p>MoF income if for costs incurred. We are in the process of setting up a meeting with Oasis to discussed finalising this.</p> <p>Ceredigion CC funding is recoverable.</p> <p>The other balances will be chased up by the Finance Officer.</p>
2	<p>Banking Arrangements</p> <p>During the audit it was noted that the charity intends to transfer the bank balances from the Unity Trust account to a new account with NatWest.</p> <p>Can the trustees confirm if there have been any updates in this regard?</p>	<p>Nat West account has been set up. This will enable us to download the bank feeds into Xero.</p> <p>This will greatly assist in streamlining the finance operations.</p>
3	<p>Changes in Accounting Software and Payroll provider</p> <p>As discussed previously we understand you are in the process of transferring from Sage desktop based accounting software to cloud based Xero software.</p> <p>In addition, we understand once this is implemented the payroll processing will return to be dealt with in house.</p>	<p>The transfer to Xero has already taken place. The return to processing payroll in-house will be undertaken shortly.</p> <p>As noted above this is to assist in streamlining the finance operations.</p>

	Can trustees and management provide an update?	
4	<p>Designated Funds</p> <p>Previously the charity's only designated funds related to the investment in fixed assets, in particular the head office on North Road, Cardiff.</p> <p>Since the property was sold in the year, the designated balances have been released to general funds.</p> <p>Therefore, there are currently no designated funds. Trustees should give consideration to designating funds to cover financial commitments (redundancies/project closure costs) and intended future costs such as IT development etc.</p>	<p>Agreed – management and Trustees will consider balances to designate.</p>

6. Audit communication

Materiality

Whilst our audit procedures are designed to identify misstatements which are material to our audit opinion, we also report to those charged with governance and management any uncorrected misstatements of lower value errors to the extent that our audit identifies these.

Under ISA (UK) 260 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA (UK) 260 defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

An omission or misstatement is regarded as material if it would reasonably influence the users of the financial statements. The assessment of what is material is a matter of professional judgement and is affected by our assessment of the risk profile of the business and the needs of the users.

Accounting policies

The accounting policies used in preparing the financial statements are unchanged from the prior year.

Presentation and disclosures

Our work included a review of the adequacy of disclosures in the financial statements and consideration of the appropriateness of the accounting policies and estimation techniques adopted by the entity. We identified a number of reclassification adjustments and some minor presentational issues in the Group, and these have all been amended by management.

Overall, we found the disclosed accounting policies, significant accounting estimates and the overall disclosures and presentation to be appropriate.

Fraud and suspected fraud

We have previously discussed the risk of fraud with management. We have not been made aware of any incidents in the period nor have any incidents come to our attention as a result of our audit testing.

Our work as auditor is not intended to identify any instances of fraud of a non-material nature and should not be relied upon for this purpose. In the event that the trustees wish to obtain enhanced assurance with regard to the effectiveness of internal control in preventing and detecting fraud we should be happy to provide additional services.

Written representations

We will present the final letter of representation to the Board to sign at the same time as the financial statements are approved.

Related parties

We are not aware of any related party transactions which have not been disclosed.

Confirmations from third parties

All requested third party confirmations in respect of bank confirmations



have been received.

6. Unadjusted misstatements

Adjusted audit differences

We have set out below a reconciliation of the results disclosed in the draft financial statements to the management accounts/trial balance prepared by the client, as approved and authorised by the trustees during the audit.

No	Detail	Assets	Liabilities	Reserves	(Surplus) / deficit
Details of adjusted audit differences		Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £
1	Late adjustments	38,113			(38,113)
2	Depreciation	(937)			937
Total		37,176			(37,176)

Unadjusted audit differences

Our summary of unadjusted audit differences is presented below. We have discussed these with management and confirmed that all unadjusted differences are collectively and individually under materiality.

No	Detail	Assets	Liabilities	Equity	Profit / (loss)
Details of unadjusted audit differences		Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £
1	Holiday pay liability		9,084		9,084
Total			9,084		9,084

7. Internal controls

Control environment

The purpose of the audit was for us to express an opinion on the financial statements. The audit included audit procedures. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify any control weaknesses, we have reported these to you below and overleaf. These matters are limited to those which we have concluded are of sufficient importance to merit being reported to you and that have not been reported elsewhere within this memorandum.

Area	Assessment	Comment
Control and process environment	Adequate	We consider the control environment within the entity to be satisfactory.
Quality of supporting schedules	Strong	The supporting schedules received during the course of the fieldwork were sufficient for our audit purposes.
Responses to audit queries	Strong	Management's responses to our audit queries were appropriate and received on a timely basis.

Follow up on prior year control recommendations

As part of our audit process, we have specifically followed up on the recommendations either raised in last year's report or carried forward from prior reports.

No	Description of Weakness	Risk Arising	Recommendation	Management Response
1	<p>Debtor reconciliation</p> <p>It was noted during income testing that not all bank receipts after the year end have been matched to debtors in Sage. For example, the Welsh Government debtor of £45k was received in July 2022 but this wasn't matched to the debtor balance until December 2022.</p>	<p>Debtor management will be difficult if receipts are not matched to invoices.</p> <p>This potentially could cause long term recoverability issues if aged debts are not matched and therefore not chased promptly.</p>	<p>Ensure that all receipts are matched against debtors and regular reviews and reconciliations completed.</p>	<p>Noted above that the this balance has been received and the allocation has been corrected.</p>
2	<p>Independent Care providers income</p> <p>It was noted that the contracts for Branas Isaf and New Options were not renewed after they expired in March 2021.</p> <p>We understand that generally contracts are effectively rolled over as TGP continue to provide services and the providers continued to pay. However, it would appear that New Options have not continued to pay (the last noted receipt was in October 2021).</p>	<p>Where a valid contract or extension or correspondence is not in place, staff time and costs could be incurred which may not recoverable should the funder dispute arise.</p>	<p>Where practical signed agreements or email correspondence should be received from the funder confirming they continue to require and pay for the service.</p>	<p>The payments from New Options are being chased.</p>

There were no weaknesses identified during the 2023 audit.

8. Independence and ethics

In accordance with our profession's ethical requirements and further to our audit planning letter issued confirming audit arrangements there are no further matters to bring to your attention in relation to our integrity, objectivity, and independence.

Partner has held the position of RI for a continuous period of over ten years. To mitigate the threat to auditor independence as a result of long association, we have involved an additional audit partner to review the work done by the partner and the other senior members of the engagement team and to advise as necessary / arranged an engagement quality control review of the engagement.

We confirm that Azets Audit Services and the engagement team complied with the FRC's Ethical Standard. We confirm that all threats to our independence have been properly addressed through appropriate safeguards and that we are independent and able to express an objective opinion on the financial statements.

Audit and non-audit services

The following services were provided in the year to 31 March 2023 and to 31 March 2022.

Audit services	Fees 2023 excluding VAT £	Fees 2022 excluding VAT £
Audit of charity	8,750	6,750
Total audit services	8,750	6,750

TROS GYNNAL PLANT

England & Wales - Charity number 1099878

Accounts

Company registration number: 04422485

Charity registration number: 1099878

**TROS GYNNAL PLANT
Working Name TGP Cymru**

**(A company limited by guarantee
and not having a share capital)**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

TROS GYNNAL PLANT

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**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

Tros Gynnal Plant's charitable aims as set out in the Memorandum and Articles of Association are:

1. To relieve children and young people who are in material, physical, mental or emotional need.
2. To promote the sound administration of the law relating to children and young persons.

In the year ending March 2022 Tros Gynnal Plant worked with a total of 3,906 Children and young people and represented 33 unborn babies. Services were provided to 356 families including 2,334 individual family and community members.

Tros Gynnal Plant delivered services bi-lingually in English and Welsh and in 23 other languages including Kurdish Sorani, Kurdish Kumanji, Kurdish, Badini, Pashto, Tigrinya, Oromo, Vietnamese, Sudanese Arabic, Arabic, Farsi, Dari, Turkish, Herero, French, Portuguese, Czech, Polish, Russian, Slovak, Spanish, Romanian, Bulgarian, and Amharic.

Throughout the year Tros Gynnal Plant followed the following strategic aims:

1. **STRATEGIC AIM 1.** To establish quality services across Wales and to ensure that Tros Gynnal Plant
2. (TGP) develops as a leading children's charity.
3. **STRATEGIC AIM 2.** To contribute to the development of policy and practice on children's rights issues at local, national and European levels, ensuring the voice of children and young people is heard in the process.
4. **STRATEGIC AIM 3.** To develop training programmes and services which will improve understanding of children's rights issues and contribute to the standardisation, professionalism and quality assurance of advocacy and support services for children and young people.
5. **STRATEGIC AIM 4.** To ensure that Tros Gynnal Plant has sufficient fundraising capacity to maintain and develop its work on behalf of children and young people and become less reliant on public funds.
6. **STRATEGIC AIM 5.** To review and develop the organisation in order to ensure that Tros Gynnal Plant is adequately structured to meet future demands and challenges.

Tros Gynnal Plant carried out the following activities in pursuit of these aims.

How our activities deliver public benefit

The scope of the organisation has developed to cover the following areas of work in line with these aims and in support of vulnerable children, young people and their families. All services are free and provided irrespective of gender, disability, sexual orientation, ethnicity or religion. However, eligibility for the service may be targeted, by agreement with commissioners or funders, at particular groups in a geographical area, for example, looked after children in one county and refugees and asylum-seeking children in another.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

In furtherance of these aims, the Trustees of Tros Gynnal Plant have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the public benefit requirement under the act.

In the year ending March 2022 a new 5 year strategic plan was adopted by the trustees and the senior management group began using Quality Assist as a tool for quality assurance.

Policy

Tros Gynnal Plant's Chief Executive Officer is a member of the Children in Wales Non-Government Organisation NGO Directors' Group, working alongside Barnardos, Action for Children, NSPCC, Save the Children and Children in Wales. Tros Gynnal Plant is also a member of the Children in Wales NGO Policy Officer's Group.

Tros Gynnal Plant attends and give evidence to the following Senedd Cross Party Groups; Race and Equalities, Children and Families, Children in Our Care, Housing, Fuel Poverty and Policing, with the aim of engaging in dialogue with Senedd Member's and Ministers on behalf of our service users.

The Chief Executive Officer is the chair of the Children and Family Court Advisory and Support Service (CAFCASS) Management and Performance Committee. This is a public appointment with a seven-year term of office. In addition, Tros Gynnal Plant's senior management team have membership of numerous local and national, voluntary and statutory forums to ensure that service users are enabled to take part in consultations and influence policy in relation to services that affect them.

Independent Advocacy Services

Tros Gynnal Plant is the leading independent advocacy provider in Wales, with service level agreements to provide Independent Statutory Advocacy ISA to 13 Local Authorities (LAs). There is also one regional contract to provide advocacy in a health setting in Mid and West Wales. Tros Gynnal Plant also provides specialist advocacy services including Non-Instructed Advocacy for Children with complex needs and limited communication across the whole of Wales. During the year ending March 2022 the organisation has been developing Parental Advocacy Services across Merthyr Tydfil, Ynys Mon, Pembrokeshire and Rhondda Cynon Taf.

Tros Gynnal Plant has an ongoing contract with Welsh Government to collate the statistics for the National Approach to Statutory Advocacy and the Active Offer of Advocacy and is now registered with the Care Inspectorate Wales for advocacy services and will be subject to inspection in the future.

Independent Statutory Advocacy for Looked After Children

In 2021/22 Tros Gynnal Plant provided statutory advocacy services to 2,249 children young people helping them with over 2,519 issues. In addition, we provided the Active Offer to 614 children and young people.

Advocacy in a Health Setting

Tros Gynnal Plant advocated for 170 children and young to raise an issue with their Health Board.

Parental Advocacy Services

An initial pilot is in its early developmental stages to provide parental advocacy services and worked with 14 parents across Merthyr Tydfil and Ynys Mon.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Family Group Meetings/Conferencing.

Last year Tros Gynnal Plant conducted a total of 330 Family Group Meetings involving 1,446 individuals across Bridgend, Merthyr Tydfil, Rhondda Cynnon Taf, Pembrokeshire, Neath/Port Talbot and Ceredigion. The service provided for the welfare of 715 children and young people and 33 unborn babies.

Participation

Our participation worker engaged with a total of 135 young people, completing the Covid Impact Study and holding a Youth Participation Meeting. In addition they conducting a Peer Education Survey with Gypsy Roma Traveller Children and also Young people and Service User Satisfaction Survey.

Local Junior Safeguarding Boards (LJSB)

The Local Junior Safeguarding Board Safe Stars, part of the Mid and West Wales Regional Group called CADW, regularly engage with a group of 20 children and young people.

Independent Visitors and Communication Passports

Tros Gynnal Plant provided 31 care experienced children and young people with an independent visitor, someone to be their friend and to be there for them. A total of 75 communication passports were created or updated during the year.

Residential Visiting Advocacy RVA.

Last year Tros Gynnal Plant delivered Residential Visiting Advocacy services to 25 Independently Run and Local Authority Owned Children's Homes. These homes collectively accommodate between 100 and 12 children and young people at any one time.

Gypsy Roma and Traveller Service – Travelling Ahead

The Gypsy Roma Traveller service called Travelling Ahead worked with 452 new individuals.

The EUSS Service

The EUSS Service, worked with 436 individuals and families. This is an information and advice service for EU Roma families living in Wales to help them obtain settled status following the UK withdrawal from the European Union.

Asylum Rights Programme

The Asylum Rights Programme worked with 91 advocacy cases.

The Belong service for Refugee or Unaccompanied Children and young people provided advocacy and mentoring to 37 young people and 140 young people attended participation events and activities. One of these young people is a member of the Welsh Youth Parliament and the service continues to support them in this role.

Restorative Engagement Veterans Service

The Restorative Engagement Veterans Service has developed a new model for working with Veterans suffering PTSD and their Families in partnership with Veterans NHS Wales. The service worked intensively with 12 families involving 46 individuals during 2021/22.

Kick Start

In the year ending March 2022 Tros Gynnal Plant employed 4 trainees from the new UK Government Kick Start Scheme which provided funding to employers to create jobs for 16 to 24-year-olds on Universal Credit. The initiative was successful and 2 of the trainees went on to secure permanent employment with the charity.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Team Around the Tenancy

The Team Around the Tenancy, a service for young people who are homeless or at risk of homelessness, was initially set up with Welsh Government Funding for care experienced young people aged 18-25. Last year the service worked with 127 young people and delivered 766 1-1 sessions.

Sgiliau Service Newport

In October 2021 Tros Gynnal Plant gained UK Community Regeneration Funding to provide a service in Newport to support Young People not in Education or Employment to gain skills to be able to enter Training or Education. The service called Sgiliau (Welsh for skills) was launched in the summer of 2021 and worked with 49 young people, many who were suffering anxiety following the Covid Pandemic.

Post Covid-19 Pandemic Response

Tros Gynnal Plant continues to follow Welsh Government guidance in response to the Covid-19 Pandemic and has adopted a blended model of allowing staff to work from home and an office base in line with the needs of the organisation.

Tros Gynnal Plant is fully aware that we have not seen the true impact of the Covid-19 pandemic yet and know that it will have lasting implications on the financial environment, and therefore the financial situation of Tros Gynnal Plant going forward. The organisation is primarily reliant on Welsh and Local Government funding, which is also going to be impacted by the ongoing financial climate.

As noted in our investment policy TGP Cymru invested £500k of reserves during November 2018. During the final quarter of 2019-20 this investment was monitored closely due to the Covid-19 pandemic and the resulting effect on the stock market. The decision was taken to withdraw half of this investment due to the plummeting value. That said £250k was retained within the investment portfolio with the value of the investments at 31 March 2022 at £275,345.

Trustees and Senior Management are reviewing finance generating options, for example the sale of the Head Office building, given the Covid-19 situation has shown that a remote working model is feasible. The Senior Management Group will also be working hard to identify core funding to ensure sustainability of Tros Gynnal Plant and lobbying Welsh Government on the support needed by charities during this difficult time in order to retain a third sector as a whole.

Volunteers

The charity has received the benefit of 31 volunteer independent visitor's time. The Trustees are also volunteers and we are very grateful for their time and expertise.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Income for the year was £2.55 million up from £2.27 million in 2021. Expenditure for the year was £2.18 up from £2.05m in 2021. The overall surplus for the year was £507,605 (2021: £247,653), after realised and unrealised losses on investments (£10K) and defined benefit pension scheme valuations (£126K positive valuation).

The unrestricted surplus was £143,160 and restricted surplus £364,445. Principal Funding Sources
Tros Gynnal Plant raised much of its income in 2020/21 through grants from the Welsh Assembly Government, Local Authority Service Level Agreements, trust funds and various other grant funding, including Covid-19 grants. The trustees are determined that Tros Gynnal Plant should continue to develop other forms of income, particularly community and corporate fundraising.

Investment Policy

The policy of holding money on deposit has not produced a significant income because interest rates are low. Trustees reviewed this policy to determine whether a more advantageous return can be achieved whilst continuing to take a low risk, prudent approach. As noted in the Covid-19 Pandemic response.

Tros Gynnal Plant invested £500k of reserves during November 2018 in an investment portfolio. During the final quarter of 2019-2020 this investment was monitored closely due to the Covid-19 pandemic and the resulting effect on the stock market. The decision was taken to withdraw half of this investment due to the plummeting value. That said £250k was retained within the investment portfolio with the value of the investments at 31 March 2022 at £275,345.

Reserves Policy

Tros Gynnal Plant has been endeavouring to create a fund of free reserves in line with Charity Commission guidance i.e. a sum sufficient to allow for the winding up of the organisation should that be necessary; this is estimated to be approximately £500,000.

A designated fund of £171,870 (2021: £178,755) has been made for the investment tied up in the charity's head office. As such the free reserves available (excluding the fixed assets, designated funds and pension deficit liability) were £594,719 (2021: £611,599).

Pension Scheme

Tros Gynnal Plant participates in the Scottish Voluntary Sector Pension Scheme (SVSPS). The Committee of the SVSPS decided to close the SVSPS to future accrual of benefit with effect from 1 April 2010.

Tros Gynnal Plant has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan, based on the financial position of the Scheme as at 30 September 2017. Full provision for the agreed deficit payments of £674,000 was provided as a liability in 2017 with the balance reduced by deficit payments made each year, and in this year adjustment made by the pension reflecting amendments made to the contribution schedule (see note 21). The balance at 31 March 2022 is £79,089.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

PLANS FOR THE FUTURE

In January 2021 Welsh Government issued £2million to Local Authorities to develop Family Group conferencing services. We were successful in winning six contracts with Bridgend, Merthyr Tydfil, Rhondda Cynnon Taf, Pembrokeshire, Neath/Port Talbot and Ceredigion and were in negotiation with further local authorities to provide these services into the next financial year. This will allow us to rely less on Advocacy and use our restorative engagement expertise.

The charity shop was closed in April 2020 as it was felt that the business model of using only volunteers to run the shop was no longer viable with the changes in employment law and health and safety requirements. However, we will be planning to develop a new type of charity shop on a sustainable, upcycling and training model which is run by young people.

We continue to follow Welsh Government guidance in response to the Covid-19 Pandemic and encourage staff to work from home where they can. We will be adopting a blended model of allowing staff to work from home and an office base in line with the needs of the organisation.

We are in the process of recruiting trainees from the new UK Government Kick Start Scheme that provides funding to employers to create jobs for 16 to 24 year olds on Universal Credit and are aiming to become a living wage employer.

Tros Gynnal Plant will continue to respond to the needs of our service users and develop new innovative services to meet these needs.

A new 5 year strategic plan is near completion and will be adopted by the trustees in the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Tros Gynnal Plant is both a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 August 2003.

Recruitment and Appointment of Trustees

The Tros Gynnal Plant Trustee Board must consist of at least three and not more than 12 members. One third or the nearest number must retire at each AGM – those longest in office retiring first. There is no requirement for a break in service to be able to stand for re-election.

Over the course of the coming year the Trustees intend to continue to expand the membership of the Trustee Board, up to a maximum of 12, in a way which will reflect both the skills and knowledge of the organisation's needs and the diversity of Wales. This will be achieved through targeted advertisements and word of mouth. No Trustees resigned during the year. There are currently 7 trustees.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Skills and knowledge audit form
- Charity Commission CC3 document – The Essential Trustee: What you need to know
- Tros Gynnal Plant background information
- Memorandum and Articles of Association
- Annual report and annual accounts
- Organisational chart
- List of current Trustees
- Minutes of annual and extraordinary general meetings
- Minutes of the last three Trustee Board meetings
- Copies of management accounts prepared since the last audited accounts
- Information regarding the Trustee Board meetings

New Trustees attend induction training sessions with newly appointed members of staff and are also encouraged to visit projects and attend events around Wales.

All Trustees undergo an annual appraisal conducted by the Chair and CEO.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Out of pocket expenses are paid to enable Trustees to attend meetings.

Organisational Structure

The Chief Executive Officer is accountable for the day-to-day management of the organisation and to the Trustee Board, which meets on a quarterly basis.

There are three directorial. The Director of Family Services, Director of Support Services (Both based at Head Office) and the Director of Advocacy based in Mid Wales.

Located in the Head Office are the Finance and HR Manager and the Learning & Development Manager. The Health and Safety responsibilities and an administrative team, with full range of support and administrative functions are also based at the Head Office.

Pay Policy for Senior Staff

The pay of CEO's is reviewed annually and may be increased in accordance with average earnings. In view of the size and nature of the charity, the CEO is benchmarked against pay levels in other organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles.

Relationship with Related Parties

Tros Gynnal Plant maintains positive relationships with the Welsh Government and a range of local, national and international statutory and voluntary organisations.

Risk Management

Tros Gynnal Plant has created a risk register, which is reviewed regularly by the Trustees. The following main risks have been identified:

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Financial

The organisation recognises the risks of over dependence on one source of funding from the Welsh Government and those posed by current financial pressures in Wales and the UK, including funding its pension deficit.

It works to overcome these risks by:

- Seeking full cost recovery funding for projects across Wales.
- Increasing charitable fundraising, including the charity shop.
- Developing self-financing training activity.
- Developing a reserve fund in line with Charity Commission recommendations.
- Monitoring income and expenditure and working to budget.

Health and Safety

- Regular Health and Safety inspections, in line with our policy, identify appropriate action to be taken.
- During the year a private Health and Safety consultant continues to advise the organisation.
- Lone working of staff is a risk, subject to a separate Tros Gynnal Plant policy. The organisation uses the Guardian 24 personal security system to overcome this assessed risk.

Employment Law Regulation

Tros Gynnal Plant introduces reviews, and amends procedures to ensure that they are consistent with changes in employment legislation. During 2021/22 we continued to use HR Inform and a private human resources consultant. We use a revised staff handbook and terms and conditions of employment in line with current legislation and good practice. Internal controls to minimise risk include:

- Training for all managers in Recruitment and Selection Policy and Procedures
- Regular staff supervision, appraisal and peer support
- Monthly analysis of financial management information
- Financial controls

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks. A Trustee Finance, HR and Policy Sub Group has been established which meets quarterly and reports to the full Trustee Board.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDING 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Tros Gynnal Plant	
Working Name	TGP Cymru	
Charity Registration Number	1099878	
Company Registration Number	04422485	
Registered Office	12 North Road Cardiff CF10 3DY	
Board of Trustees	Diane Daniel - Chair to 22 November 2022 Penelope Newman Emma Marshman (Vice Chair) and Chair from 22 November 2022 Richard Hibbs (Treasurer) to 31 March 2022 Angharad Price Hugh Russell Laura Kinsey Carwyn Griffiths – (Treasurer) appointed 22 November 2022	
Company Secretary	Jacqueline Murphy	
Key Management Personnel	Jacqueline Murphy – Chief Executive Officer Mike Clark – Director Sarah Durant – Director Rhiannon Beaumont-Walker - Director	
Solicitors	Hugh James Hodge House 114-116 St Mary Street Cardiff CF10 1DY	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF
Bankers	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB	
Statutory Auditors	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff, CF23 8AB	
Investment Managers	Brewin Dolphin 5 Callaghan Square Cardiff, CF10 5BT	

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The trustees (who are also directors of Tros Gynnal Plant for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company [and the group] and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Approved by the Board of Trustees on 21 December 2022 and signed on behalf of the Board.



Emma Marshman
Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

Opinion

We have audited the financial statements of Tros Gynnal Plant (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

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

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Sarah Case

Sarah Case FCA DChA (Senior Statutory Auditor)

For and on behalf of Azets Audit Services

Chartered Accountants and Statutory Auditors

Ty Derw

Lime Tree Court

Cardiff Gate Business Park

Cardiff

CF23 8AB

Date *22-12-2022*

TROS GYNNAL PLANT
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	3	39,971	1,000	40,971	41,373
Charitable activities	4	76,241	2,435,151	2,511,392	2,225,449
Investments	5	6,047	-	6,047	6,180
Total income and endowments		122,259	2,436,151	2,558,410	2,273,002
Expenditure on:					
Raising funds	6	4,734	-	4,734	5,113
Charitable activities	6	109,917	2,071,979	2,181,896	2,049,676
Total expenditure		114,651	2,071,979	2,186,630	2,054,789
<i>Net gains/(losses) on investments</i>	13	9,747	-	9,747	46,626
Net incoming/(outgoing) resources before transfers	7	(17,355)	364,172	381,527	264,839
<i>Actuarial adjustment on defined pension scheme</i>	20	126,078	-	126,078	(17,186)
Transfers					
Gross transfers between funds	15,16	(273)	273	-	-
Net movement in funds		143,160	364,445	507,605	247,653
Reconciliation of Funds					
Total funds brought forward	15,16	544,339	495,465	1,039,804	792,151
Total funds carried forward	16,17	687,499	859,910	1,547,409	1,039,804

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing operations.

The notes on pages 18 to 38 form part of the financial statements

**TROS GYNNAL PLANT
BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	10		171,870		178,755
Investments	11		<u>275,345</u>		<u>262,186</u>
			447,215		440,941
Current assets:					
Debtors	12	1,184,291		438,043	
Cash at bank and in hand		<u>745,348</u>		<u>1,037,772</u>	
		1,929,639		1,475,815	
Liabilities:					
Creditors - Amounts falling due within one year	13	<u>(787,040)</u>		<u>(671,619)</u>	
Net current assets			<u>1,142,600</u>		<u>804,196</u>
Total assets less current liabilities			1,591,574		1,245,137
Creditors: Amounts falling due after more than one year	14		(42,405)		(205,333)
Net assets			<u>1,547,409</u>		<u>1,039,804</u>
The funds of the charity:					
Restricted income fund	15		859,910		495,465
Unrestricted income funds:					
General funds	16	594,718		611,599	
Designated fund – fixed asset reserve	16	171,870		178,755	
Pension reserve	16	<u>(79,089)</u>		<u>(246,015)</u>	
			<u>687,499</u>		<u>544,339</u>
Total charity funds	17		<u>1,547,409</u>		<u>1,039,804</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.


The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These financial statements were approved by the Board of Trustees on 21 December



Emma Marshman – Chair



Carwyn Griffiths - Treasurer

The notes on pages 18 to 38 form part of the financial statements

**TROS GYNNAL PLANT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
Net cash provided by/(used in) operating activities	24	<u>(296,792)</u>	<u>435,678</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		6,047	6,180
Purchase of property, plant and equipment		-	(1,398)
Purchase of investments		(53,757)	(60,770)
Proceeds of disposal of investments		52,078	60,436
Net cash provided by investing activities		<u>4,368</u>	<u>4,448</u>
Change in cash and cash equivalents in the reporting period		(292,424)	440,126
Cash and cash equivalents at the beginning of the reporting period		1,037,772	597,646
Cash and cash equivalents at the end of the reporting period	23	<u>745,348</u>	<u>1,037,772</u>

The notes on pages 18 to 38 form part of the financial statements

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Tros Gynnal Plant is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 North Road, Cardiff, CF10 3DY

Basis of Preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

Presentation of the accounts on a going concern basis

The charity reported a net unrestricted inflow of £7,608 for the year, before gains on investments and adjustments to the pension liability. Trustees consider the charity has sufficient free reserves and is monitoring results on a frequent basis. The trustees are of the view that that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income recognition policies:

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

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt.

Clothing and other items donated for resale through the charity's shop are included as other trading activities when they are sold.

Investment income is included when receivable.

The income and surplus before taxation is attributable to the one principal activity of the charity.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

Resources expended recognition

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

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Netting off of income against expenditure

It is not the policy of the charitable company to show incoming resources net of expenditure.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease terms.

Depreciation and Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	- 2% on cost
Property improvements	- 5% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Assets purchased during the year with a cost of under £1,000 are written off in that year. Assets purchased from project funding are expensed in the year of purchase in accordance with the funding agreement.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

Taxation

As a registered charity, Tros Gynnal Plant is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Gains and losses arising on the disposal of investments and the revaluation to fair value are charged or credited to the statement of financial activities in the year.

The main form of financial risk faced by the charity is the volatility in equity markets and investment markets due to wider economic conditions.

Basic Financial Assets:

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of Tangible Fixed Assets:

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

Derecognition of financial assets:

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic Financial Liabilities:

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

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

Derecognition of financial liabilities:

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

Fund accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets. Revenue funds restricted by the donor are matched against expenditure as appropriate.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

Redundancy

Any redundancy costs are recognised when the redundancy payments are made to the exiting employee.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

Pensions

Tros Gynnal participates in the Pension Trust SVSPS Final Salary Pension Scheme (the "Scheme"). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme. The fund is valued at least every three years by a professionally qualified independent actuary with the rates of contribution payable being determined by the trustees on the advice of the actuary. In the intervening years the actuary reviews the progress of the Scheme. The Scheme operates as a pooled arrangement, with contributions paid at a centrally agreed rate. As a consequence, no share of the underlying assets and liabilities can be directly attributed to the charity. Under the terms of FRS 102, in these circumstances contributions are accounted for as if the Scheme were a defined contribution scheme based on actual contributions paid through the year.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	7,102	1,000	8,102	1,083
Edward Nicholl Fund dividend and interest	<u>32,869</u>	-	<u>32,869</u>	40,290
	<u>39,971</u>	<u>1,000</u>	<u>40,971</u>	<u>41,373</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Independent care providers	46,151	-	46,151	42,469
Revenue grants	30,090	2,435,151	2,465,241	2,181,680
Training	-	-	-	1,300
	<u>76,241</u>	<u>2,435,151</u>	<u>2,511,392</u>	<u>2,225,449</u>

Analysed by activity:

Revenue grants:

Advocacy	46,151	1,168,485	1,214,636	1,660,020
Family work	-	487,700	487,700	282,699
Participation	-	344,206	344,206	50,400
Restorative Approaches	-	4,010	4,010	-
Emotional health advocacy	-	12,090	12,090	12,090
Project learning and social care workforce	30,090	-	30,090	73,869
Other grants	-	238,059	238,059	146,371
Gypsy Roma traveller Work	-	180,601	180,601	-
	<u>76,241</u>	<u>2,435,151</u>	<u>2,511,392</u>	<u>2,225,449</u>

5. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Dividends and interest	6,047	-	6,047	6,180
	<u>6,047</u>	<u>-</u>	<u>6,047</u>	<u>6,180</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. EXPENDITURE

Basis of allocation	General Advocacy £	Family Work £	Restorative Approaches £	Participation £	Emotional Health £	Training £	Charity Shop £	Fundraising £	Governance £	Other grants £	Total 2022 £	Total 2021 £
Direct costs												
Employment & training costs	783,432	381,799	1,059	96,390	174	-	-	-	-	232,477	1,495,331	1,410,104
Project costs	114,637	40,384	-	27,877	805	-	500	-	-	75,002	259,205	467,071
Premises costs	24,337	9,365	-	3,690	61	-	-	-	-	6,201	43,654	9,879
	922,406	431,548	1,059	127,957	1,040	-	500	-	-	313,680	1,798,190	1,887,054
Support costs allocated to activities												
Employment & training costs	168,673	129,237	53,250	8,420	954	295	4,168	468	-	-	365,464	104,008
Premises costs	(4,401)	(3,372)	(1,389)	(220)	(25)	(8)	(109)	(12)	-	-	(9,536)	5,740
Legal & prof fees	1,171	897	370	58	7	2	29	3	-	-	2,537	4,156
Depreciation	3,178	2,435	1,003	159	18	6	79	9	-	-	6,887	6,424
Bank charges	1,207	925	381	60	7	2	30	3	-	-	2,615	7,092
Investment Management fee	1,216	931	384	61	7	2	30	3	-	-	2,634	3,075
Audit fees	-	-	-	-	-	-	-	-	10,910	-	10,910	6,900
Pension liability	-	-	-	-	-	-	-	-	6,295	-	6,295	-
Grant repayment	293	224	91	15	2	1	7	1	-	-	634	30,340
	171,337	131,277	54,090	8,553	970	299	4,234	475	17,205	-	388,440	167,735
	1,093,743	129,237	55,149	136,510	2,010	299	4,734	1,001	17,205	313,680	2,186,630	2,054,789

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	Total 2022 £	Total 2021 £
Leasing costs	4,800	28,943
Depreciation of owned fixed assets	6,885	6,424
Auditors remuneration	10,910	6,900

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2022 £	2021 £
Wages & salaries	1,545,256	1,465,508
Social security costs	125,805	125,244
Pensions costs	64,787	65,840
Redundancy costs	-	21,474
	1,735,848	1,678,066

Key management personnel

The total amount paid to key management personnel for their services to the charity during the year totalled £183,598 (2021: £183,345).

Trustee remuneration and related party transactions

No remuneration was paid to the trustees during the year ended 31 March 2022 (2021: none).

9. STAFF NUMBERS

The average number of employees analysed by function was as follows:

	2022 No	2021 No
Direct	64	51
Support	9	18
	73	69

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. TANGIBLE ASSETS

	Freehold property	Property improve ments	Office equipment	Plant & machinery	Total
	£	£	£	£	£
Cost					
At 1 April 2021	<u>212,942</u>	<u>43,248</u>	<u>25,839</u>	<u>11,812</u>	<u>293,841</u>
At 31 March 2022	<u>212,942</u>	<u>43,248</u>	<u>25,839</u>	<u>11,812</u>	<u>293,841</u>
Depreciation					
At 1 April 2021	76,669	2,164	24,441	11,812	115,086
Charge for the year	<u>4,260</u>	<u>2,164</u>	<u>461</u>	-	<u>6,885</u>
At 31 March 2022	<u>80,929</u>	<u>4,328</u>	<u>24,902</u>	<u>11,812</u>	<u>121,971</u>
Net book value					
31 March 2022	<u>132,013</u>	<u>38,920</u>	<u>937</u>	-	<u>171,870</u>
31 March 2021	<u>136,273</u>	<u>41,084</u>	<u>1,398</u>	-	<u>178,755</u>

11. INVESTMENTS

	2022 £
Market value 1st April 2021	262,186
Additions to investments at cost	53,757
Disposals at carrying value	(52,078)
Net gain/(loss) on revaluation	9,747
Cash account movement	<u>1,733</u>
Market value as at 31 March 2022	<u>275,345</u>
Historical value as at 31 March 2022	<u>250,041</u>

12. DEBTORS

	2022 £	2021 £
Trade debtors	1,034,194	285,144
Prepayments and accrued income	<u>150,097</u>	<u>152,899</u>
	<u>1,184,291</u>	<u>438,043</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	66,620	39,077
Social security & other taxes	40,013	31,540
Accruals and deferred income	625,298	542,128
Other creditors	18,425	18,192
Pension deficit contributions	36,684	40,682
	787,040	671,619

Deferred income carried forward for use in 2022/23 amounts to £589,793. The reason for the deferral being, that the conditions to enable the grant to be fully utilised have not been met.

	2022	2021
	£	£
Balance as at 1st April	449,348	40,600
Income received in the year	2,511,392	2,225,449
Released to income	(2,370,947)	(1,816,701)
Balance as at 31 March	589,793	449,348

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Pension deficit contributions	42,405	205,333
	42,405	205,333

Pension deficit contributions:

The company participates in a multi-employer pension scheme. The scheme is a defined benefit scheme in the UK, as it is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme it therefore has to account for the scheme as a defined contribution scheme.

The amount recognised in the financial statements is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. See note 21 for further details.

The amounts repayable are as follows:

	2022	2021
	£	£
Repayable within one year	36,684	40,682
Repayable within two and five years	42,405	179,566
Repayable in more than five years	-	25,767
	79,089	246,015

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. RESTRICTED FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Projects:					
Anglesey Parental Advocacy	-	7,500	(21)	-	7,479
Armed Forces Covenant	-	59,121	(59,121)	-	-
Asylum Ad hoc	-	540	(540)	-	-
AVOW Tackling Food Poverty and Addressing Food Insecurity	-	1,000	(1,000)	-	-
AVOW Winter Pressures Fund	-	5,000	(4,075)	-	925
AVOW/BCUHB Winter Pressures Fund	-	9,000	(7,384)	-	1,616
Big Lottery Asylum	-	116,789	(86,557)	-	30,232
Big Lottery Voices in a Foreign Land	9,990	-	(3,002)	-	6,988
Bridgend FGM	5,195	203,696	(208,891)	-	-
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	5,465	-	-	-	5,465
Carers Support Innovation	-	9,153	(3,803)	-	5,350
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	128	-	-	-	128
Clinks Grant Criminal Justice race equality - TA	-	4,010	(1,059)	-	2,951
Conwy TATT	4,380	57,850	(38,200)	-	24,030
Co-Production grant	2,697	-	-	-	2,697
CVSC MHL D – Conwy	-	10,000	(4,741)	-	5,259
CVSC Winter Pressures Fund	-	5,000	(4,162)	-	838
Cwm Taf Active Offer	6,388	7,030	(5,892)	-	7,526
Cwm Taf Advocacy	79,720	266,811	(199,299)	-	147,232
Cwm Taf IV Services	616	1,288	(1,288)	-	616
DVSC 109	-	5,061	(5,061)	-	-
DVSC Winter Pressures Equipment	-	1,900	(1,065)	-	835
DVSC Winter Pressures Fund	-	5,000	(4,679)	-	321
Esme Fairbairn	1,763	-	(1,748)	-	15
EU Settlement Scheme Funding	-	142,434	(141,668)	-	766
FLVC/BCUHB Winter Pressures Fund	-	5,000	(4,129)	-	871
Hillside	3,512	-	-	(3,512)	-
Llythyr Cynnig Saesneg	-	10,000	(9,126)	-	874
Mantell Gwynedd winter Pressures Fund	-	5,000	(4,559)	-	441
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	7,631	12,590	(2,649)	-	17,572
Mid & West Wales IV Services	2,344	-	(4,720)	2,376	-
Mid & West Wales Participation	3,268	14,511	(12,928)	-	4,851
Mid and West New advocacy	42,249	315,689	(346,251)	-	11,687

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. RESTRICTED FUNDS (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
NAPCPM	6,900	-	(6,900)	-	-
National Lottery – TATT	18,244	36,250	(54,494)	-	-
NCC Interpreter Grant – TA	-	2,000	-	-	2,000
North Wales Advocacy – NASA	97,332	297,263	(342,906)	-	51,689
NWCRS Children in Need	12,424	3,553	(15,985)	-	(8)
Parental Advocacy	5,250	50,000	(3,754)	-	51,496
Pembroke Advocacy	85	-	-	-	85
Pems Parental Advocacy	-	18,000	(223)	-	17,777
People’s Postcode Lottery	4,791	11,977	(16,316)	-	452
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RCT Parental Advocacy Project	-	10,500	-	-	10,500
Separating Families – Pilot	5,000	-	-	-	5,000
Sgiliau	-	205,549	(44,909)	-	160,640
SSSG	1,190	-	(634)	-	556
St Martins in the Field – TATT	-	100,000	-	-	100,000
Steve Morgan – TATT	952	-	(179)	-	773
TATT	-	141,570	(137,890)	-	3,680
TATT Ad hoc	2,345	2,350	(1,089)	-	3,606
Travelling Ahead	37,106	180,601	(204,826)	-	12,881
Travelling Ahead National Forum 2018 – Big Lottery	394	-	(493)	99	-
Visiting Advocacy Proposal	12,000	12,000	(2,210)	-	21,790
WCVA Parental Advocacy	-	37,496	-	-	37,496
WCVA Participation	-	-	812	-	812
WCVA Participation	15,909	6,067	(23,286)	1,310	-
WCVA Support Services	337	-	(337)	-	-
Western Bay Advocacy	50,446	-	(12,810)	-	37,636
WG Inclusion ARP	65	35,752	(33,668)	-	2,149
WG Travelling Ahead	2,894	-	-	-	2,894
Winter Pressures Grant - TA	-	3,000	(2,235)	-	765
Wrexham Getting Work Ready	-	1,250	(28)	-	1,222
	<u>495,465</u>	<u>2,436,151</u>	<u>(2,071,979)</u>	<u>273</u>	<u>859,910</u>

Projects

This relates to monies received from grant funders who have specified that the income and expenses associated with the grant must be accounted for separately and any under spends should be repaid to them. Otherwise, the income received has been accounted for as unrestricted funds.

The transfers to the general purpose fund represents projects which have ended and are not repayable to funders.

Transfers to restricted funds represents Tros Gynnal Plant’s contribution to the project.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. RESTRICTED FUNDS (continued)

Previous year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Redundancy fund	16,745	-	-	(16,745)	-
Projects:					
Asylum Ad hoc	-	1,265	(1,265)	-	-
Big Lottery Voices in a Foreign Land	9,990	-	-	-	9,990
Bridgend FGM	13,357	28,750	(36,912)	-	5,195
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	7,000	-	(1,535)	-	5,465
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	353	-	-	(225)	128
Conwy TATT	-	26,600	(22,220)	-	4,380
Co-Production grant	2,697	-	-	-	2,697
Cwm Taf Active Offer	2,599	6,510	(2,721)	-	6,388
Cwm Taf Advocacy	-	194,387	(114,667)	-	79,720
Cwm Taf IV Services	-	7,459	(6,843)	-	616
Erasmus	13,098	-	(18,108)	5,010	-
Esme Fairbairn	-	15,500	(13,737)	-	1,763
EU Settlement Scheme Funding	11,911	105,580	(117,491)	-	-
Families First CTAF	-	-	(225)	225	-
Hillside	-	4,800	(1,288)	-	3,512
JRS Furlough	-	3,619	(3,619)	-	-
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	7,631	12,090	(12,090)	-	7,631
Mid & West Wales IV Services	2,344	9,800	(9,800)	-	2,344
Mid & West Wales Participation	3,268	13,341	(13,341)	-	3,268
Mid and West New advocacy	30,203	343,402	(331,356)	-	42,249
Moondance	-	10,000	(10,000)	-	-
NAPCPM	-	10,000	(3,100)	-	6,900
National Lottery – TATT	-	50,750	(32,506)	-	18,244
North Wales Advocacy – NASA	40,446	394,447	(337,561)	-	97,332
NWCRS Children in Need	1,090	33,914	(22,580)	-	12,424
Parental Advocacy	-	5,250	-	-	5,250
Pembroke Advocacy	85	-	-	-	85
People's Postcode Lottery	-	7,023	(2,232)	-	4,791
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RAVFS	16,285	71,107	(87,392)	-	-
Separating Families – Pilot	-	5,000	-	-	5,000
SSSG	630	-	560	-	1,190
Steve Morgan – TATT	-	5,800	(4,848)	-	952

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. RESTRICTED FUNDS (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
TATT	-	128,369	(128,369)	-	-
TATT Ad hoc	-	6,700	(4,355)	-	2,345
Travelling Ahead	21,455	205,096	(189,445)	-	37,106
Travelling Ahead National Forum 2018 – Big Lottery	1,186	6,622	(2,404)	(5,010)	394
Visiting Advocacy Proposal	-	12,000	-	-	12,000
WCVA – ARP	-	18,000	(18,000)	-	-
WCVA – EUSS	-	15,000	(15,000)	-	-
WCVA Participation	-	15,000	(15,000)	-	-
WCVA Participation	-	35,793	(19,884)	-	15,909
WCVA Support Services	-	11,500	(11,163)	-	337
Western Bay Advocacy	32,265	265,666	(247,485)	-	50,446
WG Inclusion ARP	-	31,389	(31,324)	-	65
WG Travelling Ahead	2,894	-	-	-	2,894
	<u>283,987</u>	<u>2,117,529</u>	<u>(1,889,306)</u>	<u>(16,745)</u>	<u>495,465</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. UNRESTRICTED FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2022 £
Unrestricted						
General funds	611,599	122,259	(155,499)	9,747	6,151	594,257
Designated funds	178,755	-	-	-	(6,424)	172,331
Pension fund	(246,015)	-	40,848	126,078	-	79,089
Total unrestricted	<u>544,339</u>	<u>122,259</u>	<u>(114,651)</u>	<u>135,825</u>	<u>(273)</u>	<u>687,499</u>

Designated funds

This relates to the freehold property at 12 North Street, Cardiff which is used as an administration base and office equipment. These reserves are no longer available to the trustees for the daily operations of the charity and as such have been set aside as a designated fund.

Previous year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2021 £
Unrestricted						
General funds	594,493	155,473	(206,764)	46,626	21,771	611,599
Designated funds	183,781	-	-	-	(5,026)	178,755
Pension fund	(270,110)	-	41,281	(17,186)	-	(246,015)
Total unrestricted	<u>508,164</u>	<u>155,473</u>	<u>(165,483)</u>	<u>29,440</u>	<u>16,745</u>	<u>544,339</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	171,870	-	171,870
Investments	275,345	-	-	275,345
Net current assets	282,689	-	859,910	1,142,559
Long term pension liability	(42,405)	-	-	(42,405)
	<u>515,629</u>	<u>171,870</u>	<u>859,910</u>	<u>1,547,409</u>

Previous year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	-	178,755	-	178,755
Investments	262,186	-	-	262,186
Net current assets	308,731	-	495,465	804,196
Long term pension liability	(205,333)	-	-	(205,333)
	<u>365,584</u>	<u>178,755</u>	<u>495,465</u>	<u>1,039,804</u>

18. FINANCIAL INSTRUMENTS

	2022 £	2021 £
Carrying amount of financial assets		
Investments measured at fair value	<u>275,345</u>	<u>262,186</u>
	<u>275,345</u>	<u>262,186</u>

19. LIABILITY OF MEMBERS

The charity is limited by guarantee, not having any share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each member of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company. At 31 March 2022 there were 6 (2021: 6) members of the charity.

20. OPERATING LEASING COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Expiring:		
Less than one year	4,800	4,800
Between two and five years	19,200	19,200
Greater than five years	-	4,800
	<u>24,000</u>	<u>28,800</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

21. PENSION SCHEME

TPT Retirement Solution – Scottish Voluntary Sector Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit Contributions

From 1 April 2022 to 31 May 2024:	£1,507,960 per annum (payable monthly and increasing by 3% each year on 1 st April)
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Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 29 February 2028.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each year on 1 st April)
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From 1 April 2019 to 31 March 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1 st April)
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**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

21. PENSION SCHEME (continued)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present Values of Provision

	31 March 2022 (£s)	31 March 2021 (£s)	31 March 2020 (£s)
Present value of provision	79,089	246,015	270,110

Reconciliation of Opening and Closing Provisions

	Year Ending 31 March 2022 (£s)	Year Ending 31 March 2021 (£s)
Provision at start of period	246,015	270,110
Unwinding of the discount factor (interest expense)	1,932	6,365
Deficit contribution paid	(42,780)	(41,534)
Remeasurements - impact of any change in assumptions	(1,181)	11,074
Remeasurements - amendments to the contribution schedule	(124,897)	-
Provision at end of period	79,089	246,015

Income and Expenditure Impact

	Year Ending 31 March 2022 (£s)	Year Ending 31 March 2021 (£s)
Interest expense	1,932	6,365
Remeasurements – impact of any change in assumptions	(1,181)	11,074
Remeasurements – amendments to the contribution schedule	(124,897)	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

21. PENSION SCHEME (continued)

Assumptions	31 March 2022	31 March 2021	31 March 2020
	% per annum	% per annum	% per annum
Rate of discount	2.30	0.86	2.57

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit Contributions Schedule			
Year ending	31 March 2022	31 March 2021	31 March 2020
	(£s)	(£s)	(£s)
Year 1	36702	42,780	41,534
Year 2	37803	44,064	42,780
Year 3	6490	45,386	44,064
Year 4	-	46,747	45,386
Year 5	-	48,150	46,747
Year 6	-	24,797	48,150
Year 7	-	-	24,797

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

22. THE CHILDREN'S SOCIETY WELSH ENDOWMENTS – THE EDWARD NICHOLL TRUST

The charity benefits from an endowment fund, The Edward Nicholl Trust, established with monies from the Children's Society. The fund is held by a third party and a proportion of the income from the fund will be unrestricted income to Tros Gynnal Plant.

23. RELATED PARTY TRANSACTIONS

There were no related party transactions that occurred in the current or previous year.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

22. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure) for the reporting period	507,605	247,653
<i>Adjustments for:</i>		
Depreciation charges	6,885	6,424
Dividends, interest and rents from investments	(6,047)	(6,180)
Fair value (gains)/losses on investments	(11,480)	(49,395)
(Increase)/decrease in debtors	(746,248)	(211,063)
Increase/(decrease) in creditors	(47,507)	448,239
Net cash provided by/(used in) operating activities	<u>(296,792)</u>	<u>435,678</u>
Analysis of Cash and Cash Equivalents		
Cash in hand	<u>745,348</u>	<u>1,037,772</u>
Total Cash and Cash Equivalents	<u>745,348</u>	<u>1,037,772</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	41,373	-	41,373
Charitable activities	107,920	2,117,529	2,225,449
Other trading activities	-	-	-
Investments	6,180	-	6,180
Total income and endowments	<u>155,473</u>	<u>2,117,529</u>	<u>2,273,002</u>
Expenditure on:			
Raising funds	5,113	-	5,113
Charitable activities	160,370	1,889,306	2,049,676
Total expenditure	<u>165,483</u>	<u>1,889,306</u>	<u>2,054,789</u>
<i>Net gains/(losses) on investments</i>	<u>46,626</u>	-	<u>46,626</u>
Net incoming/(outgoing) resources before transfers	36,616	228,223	264,839
<i>Actuarial adjustment on defined pension scheme</i>	(17,186)	-	(17,186)
Transfers			
Gross transfers between funds	16,745	(16,745)	-
Net movement in funds	<u>36,175</u>	<u>211,478</u>	<u>247,653</u>
Reconciliation of Funds			
Total funds brought forward	508,164	283,987	792,151
Total funds carried forward	<u>544,339</u>	<u>495,465</u>	<u>1,039,804</u>

TROS GYNNAL PLANT

England & Wales - Charity number 1099878

Accounts

Company registration number: 04422485

Charity registration number: 1099878

**TROS GYNNAL PLANT
Working Name TGP Cymru**

**(A company limited by guarantee
and not having a share capital)**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

TROS GYNNAL PLANT

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**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

Tros Gynnal Plant's charitable aims as set out in the Memorandum and Articles of Association are:

1. To relieve children and young people who are in material, physical, mental or emotional need.
2. To promote the sound administration of the law relating to children and young persons.

In 2020/21 Tros Gynnal Plant worked with a total of 4,414 Children and young people, which represents a 25% increase on the previous year.

We also worked with upwards of 794 families including individual parents and carers; a 50% increase on 2019/20.

We delivered the Service Bi-lingually in English and Welsh and in over 20 other languages. Kurdish Sorani, Kurdish Kumanji, Kurdish, Badini, Pashto, Tigrinya, Oromo, Vietnamese, Sudanese Arabic, Arabic, Farsi, Dari, Turkish, Herero, French, Portuguese, Czech, Polish, Russian, Slovak and Spanish.

Throughout the year Tros Gynnal Plant followed the following strategic aims:

1. **STRATEGIC AIM 1.** To establish quality services across Wales and to ensure that Tros Gynnal Plant (TGP) develops as a leading children's charity.
2. **STRATEGIC AIM 2.** To contribute to the development of policy and practice on children's rights issues at local, national and European levels, ensuring the voice of children and young people is heard in the process.
3. **STRATEGIC AIM 3.** To develop training programmes and services which will improve understanding of children's rights issues and contribute to the standardisation, professionalism and quality assurance of advocacy and support services for children and young people.
4. **STRATEGIC AIM 4.** To ensure that Tros Gynnal Plant has sufficient fundraising capacity to maintain and develop its work on behalf of children and young people and become less reliant on public funds.
5. **STRATEGIC AIM 5.** To review and develop the organisation in order to ensure that Tros Gynnal Plant is adequately structured to meet future demands and challenges.

Tros Gynnal Plant carried out the following activities in pursuit of these aims.

How our activities deliver public benefit

The scope of the organisation has developed to cover the following areas of work in line with these aims and in support of vulnerable children, young people and their families. All services are free and provided irrespective of gender, disability, sexual orientation, ethnicity or religion. However, eligibility for the service may be targeted, by agreement with commissioners or funders, at particular groups in a geographical area, for example, looked after children in one county and refugees and asylum-seeking children in another.

**TROS GYNNAL PLANT
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In furtherance of these aims, the Trustees of Tros Gynnal Plant have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the public benefit requirement under the act.

Policy

Tros Gynnal Plant's Chief Executive Officer is a member of the Children in Wales NGO Directors' Group, working alongside Barnardos, Action for Children, NSPCC, Save the Children and Children in Wales. Tros Gynnal Plant is also a member of the Children in Wales NGO Policy Officer's Group. We remain members of the Ministerial Advisory Group and Cross Party Group on Looked After Children. In these roles we participate in an influencing agenda on behalf of children and young people in dialogue with Senedd Member's and Ministers.

The Chief Executive Officer is the chair of the Children and Family Court Advisory and Support Service (CAFCASS) Management and Performance Committee. This is a public appointment with a seven-year term of office. In addition, Tros Gynnal Plant's senior management team have membership of numerous local and national, voluntary and statutory forums to ensure that service users are enabled to take part in consultations and influence policy in relation to services that affect them.

Independent Statutory Advocacy

Tros Gynnal Plant is the leading independent advocacy provider in Wales, with service level agreements to provide statutory advocacy services in 2 Local Health Boards (LHBs) and 15 Local Authorities (LAs). In March 2021 we lost 2 of these contracts leaving 13 LA contracts going into the next financial year. We also provide specialist advocacy services across the whole of Wales.

The Welsh Government Sustainable Social Services Third Sector Grant came to an end in March 2020 which funded the development of the National Approach to Statutory Advocacy. We were successful in gaining an ongoing contract with Welsh Government to collate the statistics from this initiative.

In January 2021 Tros Gynnal Plant was the first Advocacy Provider in Wales to gain registration and pass an inspection with the Care Inspectorate Wales. This is a result of new legislation which puts an onus on the organisation to comply with regulations and introduce a framework for ensuring quality.

Statutory Advocacy for Looked After Children

We provided statutory advocacy services to 3,810 children young people; almost double that of last year. In addition, we provided the Active Offer to 823 children and young people.

Family Group Meetings/Conferencing.

Last year we conducted a total of 56 Family Group Meetings for Bridgend and Merthyr Tydfil Local Authorities. In January 2021 Welsh Government issued £2million to Local Authorities to develop Family Group conferencing services. We were successful in securing 6 contracts with Bridgend, Merthyr Tydfil, Rhondda Cynnon Taf, Pembrokshire, Neath/Port Talbot and Ceredigion, and were in negotiation with further local authorities to provide these services into the next financial year

Advocacy in a Health Setting

We have one regional contract to provide advocacy in a health setting in Mid and West Wales. Last year we worked with 162 cyp to raise an issue with their Health Board, including 1 complaint.

**TROS GYNNAL PLANT
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Participation

In November 2020 we engaged a participation officer to conduct a survey which collected the views of 95 children and young people who we had worked with from the start of the Covid-19 pandemic lockdowns in March 2020 until February 2021.

Local Junior Safeguarding Boards (LJCB)

The Local Junior Safeguarding Board Safe Stars part of the Mid and West Wales Regional Group called CADW, are made up of a group of between 20 and 30 children and young people who quickly took their activities online and ran a series of events throughout the year including an open mike event, a residential with a twist and met with a number of professionals to ask them a series of prescribed questions, including the Children's commissioner and the CEO. They were also involved (along with young people from the Team around the Tenancy and the North Wales Advocacy Service) in making a video of the Annual Report 2019/20.

In September 2020 our relationship with the long running "Eat Carrots" Junior Safeguarding Board in Powys ended, as the service was taken in house by the local authority. At the time of transfer it had over 15 active members.

Independent Visitors and Communication Passports

We provided 13 care experienced children and young people with an independent visitor, someone to be their friend and to be there for them. A total of 61 communication passports were created or updated during the year.

Residential Visiting Advocacy RVA.

Last year we delivered Residential Visiting Advocacy services to 23 Independently Run and Local Authority Owned Children's Homes. In September 2020 we set up pilot to provide free Residential Visiting Advocacy to a further 37 homes delivering 87 virtual visits over a 4 month period. This pilot was funded from a Voluntary Services Emergency Funding Grant from WCVA to combat the effects of the Covid-19 pandemic.

Gypsy Roma and Traveller Service – Travelling Ahead

Our Gypsy Roma and Traveller service called Travelling Ahead received 406 new referrals.

In addition, we mentored and supported a young person to become a member of the Welsh Youth Parliament.

The EUSS Service

The EUSS Service, worked with 318 individuals and families. This is an information and advice service for EU Roma families living in Wales to help them obtain settled status following the UK withdrawal from the European Union

Asylum Rights Programme

Our Asylum Rights Programme worked with 135 new advocacy cases. One of these young people became a member of the Welsh Youth Parliament.

Restorative Engagement Veterans Service

The service has developed a new model for working with Veterans suffering PTSD and their Families in partnership with Veterans NHS Wales. The service worked intensively with 14 families.

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Team Around the Tenancy

The Team Around the Tenancy, a service set up with Welsh Government Funding for care experienced young people aged 18-25 who are homeless or at risk of homelessness, worked with 188 young people and delivered 708 1-1 sessions. In addition they undertook 23 Family Group Meetings and delivered 970 well-being sessions.

Awareness Raising and Influencing

In February 2021 the CEO gave evidence to the Senedd Children and Young Peoples Education Committee on the experiences of our services users during the pandemic. The CEO made a plea that, during the next term of the Senedd, a review of the National Approaches to Advocacy be reviewed and that they implement the recommendations of the 'Out of Sight – Out of Rights' research to add a further safeguard to these vulnerable children and young people.

Covid-19 Pandemic Response

This year we followed government advice and all staff continued to work from home. However, we continued to deliver services to the most vulnerable children, young people, families and communities in Wales.

There have been conflicting impacts on the financial situation of TGP for 2021-2022 as a result of the Covid-19 pandemic. We have been able to access some emergency funding to offset the loss of some large contracts in the previous financial year. Also, like many other charities, we have seen a reduction in fundraising income.

We are fully aware that we have not seen the true impact of the Covid-19 pandemic yet and know that it will have lasting implications on the financial environment, and therefore the financial situation of Tros Gynnal Plant going forward. The organisation is primarily reliant on Welsh and Local Government funding, which is also going to be impacted by the ongoing financial climate. The short-term funding that saw us through this year came to an end in March 2021 and we will therefore be projecting a deficit budget for 2021-2022.

As noted in our investment policy TGP Cymru invested £500k of reserves during November 2018. During the final quarter of 2019-20 this investment was monitored closely due to the Covid-19 pandemic and the resulting effect on the stock market. The decision was taken to withdraw half of this investment due to the plummeting value. That said £250k was retained within the investment portfolio and the financial impact on this due to Covid -19 was a loss of £35k, for the year ended 31 March 2020, which has subsequently seen an increase in value of £46K, with the value of the investments at 31 March 2021 at £262,187.

Trustees and Senior Management are reviewing finance generating options, for example the sale of the Head Office building, given the Covid-19 situation has shown that a remote working model is feasible. The Senior Management Group will also be working hard to identify core funding to ensure sustainability of Tros Gynnal Plant and lobbying Welsh Government on the support needed by charities during this difficult time in order to retain a third sector as a whole.

Volunteers

The charity has received the benefit of 13 volunteer independent visitor's time. The Trustees are also volunteers and we are very grateful for their time and expertise.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Income for the year was £2.27 million up from £2.18 million in 2020. Expenditure for the year was £2.05m down from £2.09m in 2020. The overall surplus for the year was £247,653 (2020: £326,925), after realised and unrealised losses on investments (£46.6K) and defined benefit pension scheme valuations (£17.2K).

The unrestricted surplus was £36,175 and restricted surplus £211,478.

Principal Funding Sources

Tros Gynnal Plant raised much of its income in 2020/21 through grants from the Welsh Assembly Government, Local Authority Service Level Agreements, trust funds and various other grant funding, including Covid-19 grants. The trustees are determined that Tros Gynnal Plant should continue to develop other forms of income, particularly community and corporate fundraising.

Investment Policy

The policy of holding money on deposit has not produced a significant income because interest rates are low. Trustees reviewed this policy to determine whether a more advantageous return can be achieved whilst continuing to take a low risk, prudent approach. As noted in the Covid-19 Pandemic response.

Tros Gynnal Plant invested £500k of reserves during November 2018 in an investment portfolio. During the final quarter of 2019-2020 this investment was monitored closely due to the Covid-19 pandemic and the resulting effect on the stock market. The decision was taken to withdraw half of this investment due to the plummeting value. That said £250k was retained within the investment portfolio and the financial impact on this due to Covid -19 was a loss of £35k, for the year ended 31 March 2020, which has subsequently seen an increase in value of £46K, with the value of the investments at 31 March 2021 at £262,187.

Reserves Policy

Tros Gynnal Plant has been endeavouring to create a fund of free reserves in line with Charity Commission guidance i.e. a sum sufficient to allow for the winding up of the organisation should that be necessary; this is estimated to be approximately £500,000.

A designated fund of £178,755 (2020: £183,781) has been made for the investment tied up in the charity's head office. As such the free reserves available (excluding the fixed assets, designated funds and pension deficit liability) were £611,599 (2020: £594,493).

Pension Scheme

Tros Gynnal Plant participates in the Scottish Voluntary Sector Pension Scheme (SVSPS). The Committee of the SVSPS decided to close the SVSPS to future accrual of benefit with effect from 1 April 2010.

Tros Gynnal Plant has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan, based on the financial position of the Scheme as at 30 September 2017. Full provision for the agreed deficit payments of £674,000 was provided as a liability in 2017 with the balance reduced by deficit payments made each year, and in this year adjustment made by the pension reflecting amendments made to the contribution schedule (see note 22). The balance at 31 March 2021 is £246,015.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

PLANS FOR THE FUTURE

In January 2021 Welsh Government issued £2million to Local Authorities to develop Family Group conferencing services. We were successful in winning six contracts with Bridgend, Merthyr Tydfil, Rhondda Cynnon Taf, Pembrokeshire, Neath/Port Talbot and Ceredigion and were in negotiation with further local authorities to provide these services into the next financial year. This will allow us to rely less on Advocacy and use our restorative engagement expertise.

The charity shop was closed in April 2020 as it was felt that the business model of using only volunteers to run the shop was no longer viable with the changes in employment law and health and safety requirements. However, we will be planning to develop a new type of charity shop on a sustainable, upcycling and training model which is run by young people.

We continue to follow Welsh Government guidance in response to the Covid-19 Pandemic and encourage staff to work from home where they can. We will be adopting a blended model of allowing staff to work from home and an office base in line with the needs of the organisation.

We are in the process of recruiting trainees from the new UK Government Kick Start Scheme that provides funding to employers to create jobs for 16 to 24 year olds on Universal Credit and are aiming to become a living wage employer.

Tros Gynnal Plant will continue to respond to the needs of our service users and develop new innovative services to meet these needs.

A new 5 year strategic plan is near completion and will be adopted by the trustees in the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Tros Gynnal Plant is both a registered charity and a company limited by guarantee, governed by its Memorandum and Articles of Association dated 20 August 2003.

Recruitment and Appointment of Trustees

The Tros Gynnal Plant Trustee Board must consist of at least three and not more than 12 members. One third or the nearest number must retire at each AGM – those longest in office retiring first. There is no requirement for a break in service to be able to stand for re-election.

Over the course of the coming year the Trustees intend to continue to expand the membership of the Trustee Board, up to a maximum of 12, in a way which will reflect both the skills and knowledge of the organisation's needs and the diversity of Wales. This will be achieved through targeted advertisements and word of mouth. No Trustees resigned during the year. There are currently 7 trustees.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Skills and knowledge audit form
- Charity Commission CC3 document – The Essential Trustee: What you need to know
- Tros Gynnal Plant background information
- Memorandum and Articles of Association
- Annual report and annual accounts
- Organisational chart
- List of current Trustees
- Minutes of annual and extraordinary general meetings
- Minutes of the last three Trustee Board meetings
- Copies of management accounts prepared since the last audited accounts
- Information regarding the Trustee Board meetings

New Trustees attend induction training sessions with newly appointed members of staff and are also encouraged to visit projects and attend events around Wales.

All Trustees undergo an annual appraisal conducted by the Chair and CEO.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Out of pocket expenses are paid to enable Trustees to attend meetings.

Organisational Structure

The Chief Executive Officer is accountable for the day-to-day management of the organisation and to the Trustee Board, which meets on a quarterly basis.

There are three directorial. The Director of Family Services, Director of Support Services (Both based at Head Office) and the Director of Advocacy based in Mid Wales.

Located in the Head Office are the Finance and HR Manager and the Learning & Development Manager. The Health and Safety responsibilities and an administrative team, with full range of support and administrative functions are also based at the Head Office.

Pay Policy for Senior Staff

The pay of CEO's is reviewed annually and may be increased in accordance with average earnings. In view of the size and nature of the charity, the CEO is benchmarked against pay levels in other organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles.

Relationship with Related Parties

Tros Gynnal Plant maintains positive relationships with the Welsh Government and a range of local, national and international statutory and voluntary organisations.

Risk Management

Tros Gynnal Plant has created a risk register, which is reviewed regularly by the Trustees. The following main risks have been identified:

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Financial

The organisation recognises the risks of over dependence on one source of funding from the Welsh Government and those posed by current financial pressures in Wales and the UK, including funding its pension deficit.

It works to overcome these risks by:

- Seeking full cost recovery funding for projects across Wales.
- Increasing charitable fundraising, including the charity shop.
- Developing self-financing training activity.
- Developing a reserve fund in line with Charity Commission recommendations.
- Monitoring income and expenditure and working to budget.

Health and Safety

- Regular Health and Safety inspections, in line with our policy, identify appropriate action to be taken.
- During the year a private Health and Safety consultant continues to advise the organisation.
- Lone working of staff is a risk, subject to a separate Tros Gynnal Plant policy. The organisation uses the Guardian 24 personal security system to overcome this assessed risk.

Employment Law Regulation

Tros Gynnal Plant introduces reviews, and amends procedures to ensure that they are consistent with changes in employment legislation. During 2020/21 we continued to use HR Inform and a private human resources consultant. We use a revised staff handbook and terms and conditions of employment in line with current legislation and good practice. Internal controls to minimise risk include:

- Training for all managers in Recruitment and Selection Policy and Procedures
- Regular staff supervision, appraisal and peer support
- Monthly analysis of financial management information
- Financial controls

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks. A Trustee Finance, HR and Policy Sub Group has been established which meets quarterly and reports to the full Trustee Board.

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDING 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Tros Gynnal Plant	
Working Name	TGP Cymru	
Charity Registration Number	1099878	
Company Registration Number	04422485	
Registered Office	12 North Road Cardiff CF10 3DY	
Board of Trustees	Diane Daniel (Chair) Penelope Newman Emma Marshman (Vice Chair) Richard Hibbs (Treasurer) Angharad Price Hugh Russell Laura Kinsey	
Company Secretary	Jacqueline Murphy	
Key Management Personnel	Jacqueline Murphy – Chief Executive Officer Mike Clark – Director Sarah Durant – Director Rhlanon Beaumont-Walker - Director	
Solicitors	Hugh James Hodge House 114-116 St Mary Street Cardiff CF10 1DY	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF
Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB	
Statutory Auditors	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB	
Investment Managers	Brewin Dolphin 5 Callaghan Square Cardiff CF10 5BT	

**TROS GYNNAL PLANT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The trustees (who are also directors of Tros Gynnal Plant for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company [and the group] and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

Approved by the Board of Trustees on 27 September 2021
and signed on behalf of the Board



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Diane Daniel (Chair)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

Opinion

We have audited the financial statements of Tros Gynnal Plant (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TROS GYNNAL PLANT

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

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

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF TROS GYNNAL PLANT**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Sarah Case FCA DChA (Senior Statutory Auditor)

For and on behalf of Azets Audit Services

Chartered Accountants and Statutory Auditors

Ty Derw

Lime Tree Court

Cardiff Gate Business Park

Cardiff

CF23 8AB

Date12-10-2021.....

TROS GYNNAL PLANT
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations and legacies	3	41,373	-	41,373	43,753
Charitable activities	4	107,920	2,117,529	2,225,449	2,107,808
Other trading activities	5	-	-	-	22,038
Investments	6	6,180	-	6,180	14,985
Total income and endowments		<u>155,473</u>	<u>2,117,529</u>	<u>2,273,002</u>	<u>2,188,584</u>
Expenditure on:					
Raising funds		5,113	-	5,113	26,677
Charitable activities		160,370	1,889,306	2,049,676	2,071,538
Total expenditure	7	<u>165,483</u>	<u>1,889,306</u>	<u>2,054,789</u>	<u>2,098,215</u>
<i>Net gains/(losses) on investments</i>	12	46,626	-	46,626	(54,359)
<i>Net incoming/(outgoing) resources before transfers</i>	8	36,616	228,223	264,839	36,010
<i>Actuarial adjustment on defined pension scheme</i>	21	(17,186)	-	(17,186)	290,925
Transfers					
Gross transfers between funds	16,17	16,745	(16,745)	-	-
Net movement in funds		<u>36,175</u>	<u>211,478</u>	<u>247,653</u>	<u>326,935</u>
Reconciliation of Funds					
Total funds brought forward	16,17	508,164	283,987	792,151	465,216
Total funds carried forward	17,18	<u>544,339</u>	<u>495,465</u>	<u>1,039,804</u>	<u>792,151</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing operations.

The notes on pages 18 to 38 form part of the financial statements

**TROS GYNNAL PLANT
BALANCE SHEET
AS AT 31 MARCH 2021**

		2021		2020	
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		178,755		183,781
Investments	12		<u>262,186</u>		<u>212,457</u>
			440,941		396,238
Current assets:					
Debtors	13	438,043		226,980	
Cash at bank and in hand		<u>1,037,772</u>		<u>597,646</u>	
		1,475,815		824,626	
Liabilities:					
Creditors - Amounts falling due within one year	14	<u>(671,619)</u>		<u>(193,369)</u>	
Net current assets			804,196		631,257
Total assets less current liabilities			<u>1,245,137</u>		<u>1,027,495</u>
Creditors: Amounts falling due after more than one year	15		<u>(205,333)</u>		<u>(235,344)</u>
Net assets			<u>1,039,804</u>		<u>792,151</u>
The funds of the charity:					
Restricted income fund	16		495,465		283,987
Unrestricted income funds:					
General funds	17	611,599		594,493	
Designated fund – fixed asset reserve	17	178,755		183,781	
Pension reserve	17	<u>(246,015)</u>		<u>(270,110)</u>	
			544,339		508,164
Total charity funds	18		<u>1,039,804</u>		<u>792,151</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These financial statements were approved by the Board of Trustees on 27 September 2021.



.....
Diane Daniel (Chair)



.....
Richard Hibbs (Treasurer)

The notes on pages 18 to 38 form part of the financial statements

**TROS GYNNAL PLANT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
Net cash provided by/(used in) operating activities	25	<u>435,678</u>	<u>(112,816)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		6,180	14,985
Purchase of property, plant and equipment		(1,398)	(43,248)
Purchase of investments		(60,770)	(88,410)
Proceeds of disposal of investments		60,436	330,382
Net cash provided by investing activities		<u>4,448</u>	<u>213,709</u>
Change in cash and cash equivalents in the reporting period		440,126	100,893
Cash and cash equivalents at the beginning of the reporting period		597,646	496,753
Cash and cash equivalents at the end of the reporting period	24	<u>1,037,772</u>	<u>597,646</u>

The notes on pages 18 to 38 form part of the financial statements

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Tros Gynnal Plant is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 North Road, Cardiff, CF10 3DY

Basis of Preparation

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

Presentation of the accounts on a going concern basis

The charity reported a net unrestricted inflow of £36,175n for the year, after gains on investments of £46,626. This charity has sufficient free reserves and is monitoring results on a frequent basis. The trustees are of the view that that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income recognition policies:

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

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt.

Clothing and other items donated for resale through the charity's shop are included as other trading activities when they are sold.

Investment income is included when receivable.

The income and surplus before taxation is attributable to the one principal activity of the charity.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Resources expended recognition

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

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Netting off of income against expenditure

It is not the policy of the charitable company to show incoming resources net of expenditure.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease terms.

Depreciation and Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	- 2% on cost
Property improvements	- 5% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Assets purchased during the year with a cost of under £1,000 are written off in that year.

Taxation

As a registered charity, Tros Gynnal Plant is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Gains and losses arising on the disposal of investments and the revaluation to fair value are charged or credited to the statement of financial activities in the year.

The main form of financial risk faced by the charity is the volatility in equity markets and investment markets due to wider economic conditions.

Basic Financial Assets:

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of Tangible Fixed Assets:

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Derecognition of financial assets:

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Basic Financial Liabilities:

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

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

Derecognition of financial liabilities:

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

Fund accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets. Revenue funds restricted by the donor are matched against expenditure as appropriate.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

Redundancy

Any redundancy costs are recognised when the redundancy payments are made to the exiting employee.

Pensions

Tros Gynnal participates in the Pension Trust SVSPS Final Salary Pension Scheme (the "Scheme"). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme. The fund is valued at least every three years by a professionally qualified independent actuary with the rates of contribution payable being determined by the trustees on the advice of the actuary. In the intervening years the actuary reviews the progress of the Scheme. The Scheme operates as a pooled arrangement, with contributions paid at a centrally agreed rate. As a consequence, no share of the underlying assets and liabilities can be directly attributed to the charity. Under the terms of FRS 102, in these circumstances contributions are accounted for as if the Scheme were a defined contribution scheme based on actual contributions paid through the year.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	1,083	-	1,083	11,802
Edward Nicholl Fund dividend and interest	40,290	-	40,290	31,951
	<u>41,373</u>	<u>-</u>	<u>41,373</u>	<u>43,753</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Independent care providers	37,669	4,800	42,469	38,405
Revenue grants	68,951	2,112,729	2,181,680	2,068,353
Training	1,300	-	1,300	1,050
	<u>107,920</u>	<u>2,117,529</u>	<u>2,225,449</u>	<u>2,107,808</u>

Analysed by activity:

Revenue grants:				
Advocacy	37,669	1,622,351	1,660,020	1,712,516
Family work	-	282,699	282,699	147,928
Participation	-	50,400	50,400	18,521
Emotional health advocacy	-	12,090	12,090	12,090
Project learning and social care workforce	70,251	3,618	73,869	-
Other grants	-	146,371	146,371	28,161
Gypsy Roma traveller Work	-	-	-	188,592
	<u>107,920</u>	<u>2,117,529</u>	<u>2,225,449</u>	<u>2,107,808</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Shop income	-	-	-	22,038
	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,038</u>

6. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Dividends and interest	6,180	-	6,180	14,985
	<u>6,180</u>	<u>-</u>	<u>6,180</u>	<u>14,985</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. EXPENDITURE

Basis of allocation	General Advocacy £	Family Work Approaches £	Restorative Approaches £	Participation £	Emotional Health £	Training £	Charity Shop £	Fund-raising £	Government £	Other grants £	Gypsy Roma Traveller Work £	Total 2021 £	Total 2020 £
Direct costs													
Employment & training costs	1,090,343	229,260	-	22,537	4,365	-	-	-	-	63,599	-	1,410,104	1,289,783
Project costs	345,712	57,801	-	11,885	4,402	-	2,769	-	-	44,502	-	467,071	514,050
Premises costs	7,358	1,576	-	69	45	-	509	-	-	322	-	9,879	19,998
	1,443,413	288,637	-	34,491	8,812	-	3,278	-	-	108,423	-	1,887,054	1,823,831
Support costs allocated to activities													
Employment & training costs	48,003	36,780	15,154	2,396	271	84	1,187	133	-	-	-	104,008	230,378
Premises costs	2,649	2,030	836	132	15	5	66	7	-	-	-	5,740	1,944
Legal & prof fees	1,918	1,470	606	96	11	3	47	5	-	-	-	4,156	8,475
Depreciation	2,965	2,272	936	148	17	5	73	8	-	-	-	6,424	4,260
Bank charges	3,273	2,508	1,033	163	19	6	81	9	-	-	-	7,092	829
Investment													
Management fee	1,419	1,087	448	71	8	3	35	4	-	-	-	3,075	5,073
Audit fees	-	-	-	-	-	-	-	-	6,900	-	-	6,900	6,900
Grant repayment	14,003	10,729	4,421	699	79	24	346	39	-	-	-	30,340	16,524
	74,230	56,876	23,434	3,705	420	130	1,835	205	6,900	-	-	167,735	274,383
	1,517,643	345,513	23,434	38,196	9,232	130	5,113	205	6,900	108,423	-	2,054,789	2,098,214

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	Total 2021 £	Total 2020 £
Leasing costs	28,943	32,474
Depreciation of owned fixed assets	6,424	4,260
Auditors remuneration	6,900	6,900
	<u> </u>	<u> </u>

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2021 £	2020 £
Wages & salaries	1,465,508	1,421,592
Social security costs	125,244	114,436
Pensions costs	65,840	59,215
Redundancy costs	21,474	9,300
	<u>1,678,066</u>	<u>1,604,543</u>

Number of employees who received employee benefits of more than £60,000 were:

	2021 No	2020 No
£60,000 - £69,999	-	1
	<u> </u>	<u> </u>

Number of higher paid employees to whom retirement benefits were accruing:

	2021 No	2020 No
£60,000 - £69,999	-	1
	<u> </u>	<u> </u>

The employers' pension contributions for higher paid employees were:

	2021 No	2020 No
£60,000 - £69,999	-	3,213
	<u> </u>	<u> </u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL (continued)

Key management personnel

The total amount paid to key management personnel for their services to the charity during the year totalled £212,391 (2020: £212,420).

Trustee remuneration and related party transactions

No remuneration was paid to the trustees during the year ended 31 March 2021 (2020: none).

Expenses that could have been claimed but were not reimbursed to nil trustees (2020: 6) during the year were as follows:

	Total 2021 £	Total 2020 £
Travel costs reimbursed	<u>-</u>	<u>154</u>

10. STAFF NUMBERS

The average number of employees analysed by function was as follows:

	2021 No	2020 No
Direct	51	57
Support	18	21
	<u>69</u>	<u>78</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. TANGIBLE ASSETS

	Freehold property	Property improve ments	Office equipment	Plant & machinery	Total
	£	£	£	£	£
Cost					
At 1 April 2020	212,942	43,248	24,441	11,812	292,443
Additions	-	-	1,398	-	1,398
At 31 March 2021	<u>212,942</u>	<u>43,248</u>	<u>25,839</u>	<u>11,812</u>	<u>293,841</u>
Depreciation					
At 1 April 2020	72,409	-	24,441	11,812	108,662
Charge for the year	4,260	2,164	-	-	6,424
At 31 March 2021	<u>76,669</u>	<u>2,164</u>	<u>24,441</u>	<u>11,812</u>	<u>115,086</u>
Net book value					
31 March 2021	<u>136,273</u>	<u>41,084</u>	<u>1,398</u>	<u>-</u>	<u>178,755</u>
31 March 2020	<u>140,533</u>	<u>43,248</u>	<u>-</u>	<u>-</u>	<u>183,781</u>

12. INVESTMENTS

	2021 £
Market value 1st April 2020	212,457
Additions to investments at cost	60,770
Disposals at carrying value	(60,436)
Net gain/(loss) on revaluation	46,626
Cash account movement	2,769
Market value as at 31 March 2021	<u>262,186</u>
Historical value as at 31 March 2021	<u>239,204</u>

13. DEBTORS

	2021 £	2020 £
Trade debtors	285,144	131,593
Prepayments and accrued income	152,899	95,387
	<u>438,043</u>	<u>226,980</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	39,077	43,512
Social security & other taxes	31,540	30,184
Accruals and deferred income	542,128	68,403
Other creditors	18,192	16,504
Pension deficit contributions	40,682	34,766
	<u>671,619</u>	<u>193,369</u>

Deferred income carried forward for use in 2021/22 amounts to £499,348. The reason for the deferral being, that the conditions to enable the grant to be fully utilised have not been met.

	2021 £	2020 £
Balance as at 1st April	40,600	34,500
Income received in the year	2,225,449	2,107,808
Released to income	<u>(1,816,701)</u>	<u>(2,101,708)</u>
Balance as at 31 March	<u>449,348</u>	<u>40,600</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Pension deficit contributions	<u>205,333</u>	<u>235,344</u>
	<u>205,333</u>	<u>235,344</u>

Pension deficit contributions:

The company participates in a multi-employer pension scheme. The scheme is a defined benefit scheme in the UK, as it is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme it therefore has to account for the scheme as a defined contribution scheme.

The amount recognised in the financial statements is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. See note 22 for further details.

The amounts repayable are as follows:

	2021 £	2020 £
Repayable within one year	40,682	34,766
Repayable within two and five years	179,566	161,158
Repayable in more than five years	25,767	74,186
	<u>246,015</u>	<u>270,110</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. RESTRICTED FUNDS

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Redundancy fund	16,745	-	-	(16,745)	-
Projects:					
Asylum Ad hoc	-	1,265	(1,265)	-	-
Big Lottery Voices in a Foreign Land	9,990	-	-	-	9,990
Bridgend FGM	13,357	28,750	(36,912)	-	5,195
Buttle UK	206	-	-	-	206
CAIS Change in Step Innovation Fund	7,000	-	(1,535)	-	5,465
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	353	-	-	(225)	128
Conwy TATT	-	26,600	(22,220)	-	4,380
Co-Production grant	2,697	-	-	-	2,697
Cwm Taf Active Offer	2,599	6,510	(2,721)	-	6,388
Cwm Taf Advocacy	-	194,387	(114,667)	-	79,720
Cwm Taf IV Services	-	7,459	(6,843)	-	616
Erasmus	13,098	-	(18,108)	5,010	-
Esme Fairbairn	-	15,500	(13,737)	-	1,763
EU Settlement Scheme Funding	11,911	105,580	(117,491)	-	-
Families First CTAF	-	-	(225)	225	-
Hillside	-	4,800	(1,288)	-	3,512
JRS Furlough	-	3,619	(3,619)	-	-
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	7,631	12,090	(12,090)	-	7,631
Mid & West Wales IV Services	2,344	9,800	(9,800)	-	2,344
Mid & West Wales Participation	3,268	13,341	(13,341)	-	3,268
Mid and West New advocacy	30,203	343,402	(331,356)	-	42,249
Moondance	-	10,000	(10,000)	-	-
NAPCPM	-	10,000	(3,100)	-	6,900
National Lottery – TATT	-	50,750	(32,506)	-	18,244
North Wales Advocacy – NASA	40,446	394,447	(337,561)	-	97,332
NWCRS Children in Need	1,090	33,914	(22,580)	-	12,424
Parental Advocacy	-	5,250	-	-	5,250
Pembroke Advocacy	85	-	-	-	85
People's Postcode Lottery	-	7,023	(2,232)	-	4,791
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RAVFS	16,285	71,107	(87,392)	-	-
Separating Families – Pilot	-	5,000	-	-	5,000
SSSG	630	-	560	-	1,190
Steve Morgan – TATT	-	5,800	(4,848)	-	952

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. RESTRICTED FUNDS (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
TATT	-	128,369	(128,369)	-	-
TATT Ad hoc	-	6,700	(4,355)	-	2,345
Travelling Ahead	21,455	205,096	(189,445)	-	37,106
Travelling Ahead National Forum 2018 – Big Lottery	1,186	6,622	(2,404)	(5,010)	394
Visiting Advocacy Proposal	-	12,000	-	-	12,000
WCVA – ARP	-	18,000	(18,000)	-	-
WCVA – EUSS	-	15,000	(15,000)	-	-
WCVA Participation	-	15,000	(15,000)	-	-
WCVA Participation	-	35,793	(19,884)	-	15,909
WCVA Support Services	-	11,500	(11,163)	-	337
Western Bay Advocacy	32,265	265,666	(247,485)	-	50,446
WG Inclusion ARP	-	31,389	(31,324)	-	65
WG Travelling Ahead	2,894	-	-	-	2,894
	<u>283,987</u>	<u>2,117,529</u>	<u>(1,889,306)</u>	<u>(16,745)</u>	<u>495,465</u>

Redundancy fund

This relates to monies received from the Children’s Society to fund potential redundancy payments to staff retained by Tros Gynnal Plant, whose employments were deemed to have continued under TUPE regulations.

Projects

This relates to monies received from grant funders who have specified that the income and expenses associated with the grant must be accounted for separately and any under spends should be repaid to them. Otherwise, the income received has been accounted for as unrestricted funds.

The transfers to the general purpose fund represents projects which have ended and are not repayable to funders.

Transfers to restricted funds represents Tros Gynnal Plant’s contribution to the project.

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. RESTRICTED FUNDS (continued)

Previous year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Redundancy fund	16,745	-	-	-	16,745
Projects:					
Big Lottery Voices in a Foreign Land	-	9,990	-	-	9,990
Bridgend FGM	-	34,500	(21,143)	-	13,357
Buttle UK	206	661	(661)	-	206
CAIS Change in Step Innovation Fund	-	7,000	-	-	7,000
Cardiff Social Services FGM	8,048	-	-	(8,048)	-
Carmarthen Advocacy	497	-	-	-	497
Ceredigion JLSCB	353	-	-	-	353
Co-Production grant	10,104	-	-	(7,407)	2,697
Cwm Taf Active Offer	-	12,435	(9,836)	-	2,599
Cwm Taf IV Services	-	234	(234)	-	-
Erasmus	19,081	-	(5,983)	-	13,098
Esme Fairbairn	-	31,413	(37,048)	5,635	-
EU Settlement Scheme Funding	-	84,719	(72,808)	-	11,911
Familles First CTAF	15,540	-	(15,473)	(67)	-
Familles First Single Access Point Hillside	1,018	-	(1,018)	-	-
Hillside	9,283	5,196	(1,095)	(13,384)	-
Mid & West Wales Active Officer	511	-	-	-	511
Mid & West Wales Advocacy	2,080	-	-	-	2,080
Mid & West Wales Health	4,526	12,090	(8,985)	-	7,631
Mid & West Wales IV Services	109	10,127	(7,892)	-	2,344
Mid & West Wales Participation	4,327	18,521	(19,580)	-	3,268
North Wales Advocacy – NASA	14,776	394,306	(368,636)	-	40,446
Mid and West New advocacy	10,645	341,984	(322,426)	-	30,203
NWCRS Children in Need	705	29,922	(29,537)	-	1,090
Paul Hamlyn	-	27,500	(33,411)	5,911	-
Pembroke Advocacy	85	-	-	-	85
Powys Advocacy Service	2,351	-	-	-	2,351
RAFEP	40,810	-	-	-	40,810
RAVFS	25,902	85,328	(94,945)	-	16,285
SSSG	7,312	204,665	(211,347)	-	630
Travelling Ahead	15,934	183,962	(178,441)	-	21,455
Travelling Ahead National Forum					
2018 – Big Lottery	1,716	5,760	(6,290)	-	1,186
Visiting Advocacy Proposal	-	16,236	(17,563)	1,327	-
Western Bay Advocacy	31,342	243,527	(242,604)	-	32,265
WG Inclusion ARP	770	32,252	(35,609)	2,587	-
WG Travelling Ahead	400	4,630	(2,136)	-	2,894
	<u>245,176</u>	<u>1,796,958</u>	<u>(1,744,701)</u>	<u>(13,446)</u>	<u>283,987</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. UNRESTRICTED FUNDS

	Balance at 1 April 2020 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2021 £
Unrestricted						
General funds	594,493	155,473	(206,764)	46,626	21,771	611,599
Designated funds	183,781	-	-	-	(5,026)	178,755
Pension fund	(270,110)	-	41,281	(17,186)	-	(246,015)
Total unrestricted	<u>508,164</u>	<u>155,473</u>	<u>(165,483)</u>	<u>29,440</u>	<u>16,745</u>	<u>544,339</u>

Designated funds

This relates to the freehold property at 12 North Street, Cardiff which is used as an administration base and office equipment. These reserves are no longer available to the trustees for the daily operations of the charity and as such have been set aside as a designated fund.

Previous year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2020 £
Unrestricted						
General funds	678,247	391,626	(395,479)	(54,359)	(25,542)	594,493
Designated funds	144,793	-	-	-	38,988	183,781
Pension fund	(603,000)	-	41,965	290,925	-	(270,110)
Total unrestricted	<u>220,040</u>	<u>391,626</u>	<u>(353,514)</u>	<u>236,566</u>	<u>13,446</u>	<u>508,164</u>

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	-	178,755	-	178,755
Investments	262,186	-	-	262,186
Net current assets	308,731	-	495,465	804,196
Long term pension liability	<u>(205,333)</u>	-	-	<u>(205,333)</u>
	<u>365,584</u>	<u>178,755</u>	<u>495,465</u>	<u>1,039,804</u>

Previous year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	-	183,781	-	183,781
Investments	212,457	-	-	212,457
Net current assets	347,270	-	283,987	631,257
Long term pension liability	<u>(235,344)</u>	-	-	<u>(235,344)</u>
	<u>324,383</u>	<u>183,781</u>	<u>283,987</u>	<u>792,151</u>

19. FINANCIAL INSTRUMENTS

	2021 £	2020 £
Carrying amount of financial assets		
Investments measured at fair value	<u>262,186</u>	<u>212,457</u>
	<u>262,186</u>	<u>212,457</u>

20. LIABILITY OF MEMBERS

The charity is limited by guarantee, not having any share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each member of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company. At 31 March 2021 there were 6 members of the charity.

21. OPERATING LEASING COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
<i>Expiring:</i>		
Less than one year	4,800	20,437
Between two and five years	19,200	-
Greater than five years	4,800	-
	<u>28,800</u>	<u>20,437</u>

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. PENSION SCHEME

TPT Retirement Solution – Scottish Voluntary Sector Pension Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2017. This actuarial valuation was certified on 19 December 2018 and showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit Contributions

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each year on 1 st April)
From 1 April 2019 to 31 March 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1 st April)

The contributions to 30 September 2027 are in respect of those employers that have agreed concessions (both past and present) with the Trustee.

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. PENSION SCHEME (continued)

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £88.2m, liabilities of £122.1m and a deficit of £33.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2016 to 31 October 2029:	£1,323,116 per annum (payable monthly and increasing by 3% each year on 1 st April)
From 1 April 2016 to 30 September 2031:	£292,376 per annum (payable monthly and increasing by 3% each year on 1 st April)
From 1 April 2016 to 30 September 2031:	£37,475 per annum (payable monthly)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement, the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present Values of Provision

	31 March 2021 (£s)	31 March 2020 (£s)	31 March 2019 (£s)
Present value of provision	246,015	270,110	315,839

Reconciliation of Opening and Closing Provisions

	Year Ending 31 March 2021 (£s)	Year Ending 31 March 2020 (£s)
Provision at start of period	270,110	315,839
Unwinding of the discount factor (interest expense)	6,365	4,293
Deficit contribution paid	(41,534)	(40,325)
Remeasurements - impact of any change in assumptions	11,074	(9,697)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	246,015	270,110

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. PENSION SCHEME (continued)

Income and Expenditure Impact

	Year Ending 31 March 2021 (£s)	Year Ending 31 March 2020 (£s)
Interest expense	6,365	4,293
Remeasurements – impact of any change in assumptions	11,074	(9,697)
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

2019 figures have been restated to reflect amendments to the contribution schedule. This has been reflected in the 2020 accounts.

Assumptions

	31 March 2021 % per annum	31 March 2020 % per annum	31 March 2019 % per annum
Rate of discount	0.86	2.57	1.46

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit Contributions Schedule

Year ending	31 March 2021 (£s)	31 March 2020 (£s)	31 March 2019 (£s)
Year 1	42,780	41,534	40,325
Year 2	44,064	42,780	41,534
Year 3	45,386	44,064	42,780
Year 4	46,747	45,386	44,064
Year 5	48,150	46,747	45,386
Year 6	24,797	48,150	46,747
Year 7		24,797	48,150
Year 8		-	24,797

**TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. PENSION SCHEME (continued)

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

23. THE CHILDREN'S SOCIETY WELSH ENDOWMENTS – THE EDWARD NICHOLL TRUST

The charity benefits from an endowment fund, The Edward Nicholl Trust, established with monies from the Children's Society. The fund is held by a third party and a proportion of the income from the fund will be unrestricted income to Tros Gynnal Plant.

24. RELATED PARTY TRANSACTIONS

There were no related party transactions that occurred in the current or previous year.

25. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income/(expenditure) for the reporting period	247,653	326,935
<i>Adjustments for:</i>		
Depreciation charges	6,424	4,260
Dividends, interest and rents from investments	(6,180)	(14,985)
Fair value (gains)/losses on investments	(49,395)	54,359
(Increase)/decrease in debtors	(211,063)	(144,032)
Increase/(decrease) in creditors	448,239	(339,353)
Net cash provided by/(used in) operating activities	435,678	(112,816)
 Analysis of Cash and Cash Equivalents		
Cash in hand	<u>1,037,772</u>	<u>597,646</u>
Total Cash and Cash Equivalents	1,037,772	597,646

TROS GYNNAL PLANT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

26. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	43,753	-	43,753
Charitable activities	310,850	1,796,958	2,107,808
Other trading activities	22,038	-	22,038
Investments	14,985	-	14,985
Total income and endowments	<u>391,626</u>	<u>1,796,958</u>	<u>2,188,584</u>
Expenditure on:			
Raising funds	26,677	-	26,677
Charitable activities	326,837	1,744,701	2,071,538
Total expenditure	<u>353,514</u>	<u>1,744,701</u>	<u>2,098,215</u>
<i>Net gains/(losses) on investments</i>	(54,359)	-	(54,359)
<i>Net incoming/(outgoing) resources before transfers</i>	(16,247)	52,257	36,010
<i>Actuarial adjustment on defined pension scheme</i>	290,925	-	290,925
Transfers			
Gross transfers between funds	13,446	(13,446)	-
Net movement in funds	<u>288,124</u>	<u>38,811</u>	<u>326,935</u>
Reconciliation of Funds			
Total funds brought forward	220,040	245,176	465,216
Total funds carried forward	<u>508,164</u>	<u>283,987</u>	<u>792,151</u>

**TROS GYNNAL PLANT
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

	2020	2020	2020	2020
	£	£	£	£
Income:				
Project grants received	2,181,680		2,068,353	
Shop sales	-		22,038	
Independent care providers	42,469		38,405	
Donations received	1,083		11,802	
Training	1,300		1,050	
		2,226,532		2,141,648
Interest Received				
Edward Nicholl Fund Interest		40,290		31,951
Interest		6,180		14,985
		2,273,002		2,188,584
Expenditure:				
Wages	1,471,284		1,421,938	
Social security	125,244		114,436	
Pension fund costs	65,840		59,215	
Redundancy costs	21,474		9,300	
Direct project costs	72,986		117,616	
Telephone	41,885		34,794	
Printing postage & stationery	29,128		21,758	
Recruitment	3,428		4,058	
Insurance	9,790		7,667	
Travel & hotel	1,570		111,949	
Motor expenses	-		1,076	
Volunteer expenses	564		843	
Personal Guardian Licences/CRB checks	3,745		3,264	
Repairs & renewals	13,735		16,751	
Resource costs	1,790		1,603	
Welfare cleaning & sundries	1,676		3,448	
Welsh translation	11,023		10,561	
Auditors remuneration	10,696		10,277	
Professional fees	360		5,098	
Computer software and replacements	55,534		45,535	
Bad debt	1,625		-	
Advertising	2,700		-	
Subscriptions	874		4,008	
Training costs	15,146		4,734	
Rent	40,281		50,581	
Rates & water	2,182		3,562	
Light & heat	3,298		7,457	
Bank charges	7,092		829	
Grant repayment	30,340		16,524	
Investment fees	3,075		5,073	
Depreciation - Freehold property	6,424		4,260	
Investment losses/(gain)	(46,626)		54,359	
Pension Scheme movement	17,186		(290,925)	
		(2,025,349)		(1,861,649)
Net operating surplus/(deficit)		247,653		326,935

This page does not form part of the statutory financial statements

