

**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**  
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## **TROS GYNNAL PLANT**

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**TROS GYNNAL PLANT  
REPORT OF THE TRUSTEES  
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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 20<sup>th</sup> 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 1<sup>st</sup> April 2023 this became standard working practice, allowing our staff a degree of choice over where they work from on a daily basis.

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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.

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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."*

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**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.

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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](http://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 Sgiliau 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 20<sup>th</sup> 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.

**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 Radar 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**

<b>Charity Name</b>	Tros Gynnal Plant
<b>Working Name</b>	TGP Cymru
<b>Charity Registration Number</b>	1099878
<b>Company Registration Number</b>	04422485
<b>Registered Office</b>	Cardiff University Social Science Research Park, Maindy Road, Cardiff, CF24 4HQ
<b>Board of Trustees</b>	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
<b>Company Secretary</b>	Jacqueline Murphy

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

<b>Key Management Personnel</b>	Jacqueline Murphy – Chief Executive Officer Rhiannon Beaumont-Walker Mike Clark – Director Sarah Durant – Director
<b>Solicitors</b>	Radar 6 Beacon Way Hull HU3 4AE
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB
<b>Statutory Auditors</b>	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff, CF23 8AB
<b>Investment Managers</b>	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 £
<b>Income and endowments from:</b>					
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	-
<b>Total income and endowments</b>		<b>324,172</b>	<b>2,159,233</b>	<b>2,483,405</b>	<b>2,558,410</b>
<b>Expenditure on:</b>					
Raising funds	7	4,929	-	4,929	4,734
Charitable activities	7	200,733	2,265,242	2,465,975	2,181,896
<b>Total expenditure</b>		<b>205,662</b>	<b>2,265,242</b>	<b>2,470,904</b>	<b>2,186,630</b>
<i>Net gains/(losses) on investments</i>	12	<b>(27,890)</b>	-	<b>(27,890)</b>	9,747
<b>Net incoming/(outgoing) resources before transfers</b>	8	<b>90,620</b>	<b>(106,009)</b>	<b>(15,389)</b>	381,527
<i>Actuarial adjustment on defined pension scheme</i>	22	699	-	699	126,078
<b>Transfers</b>		<b>3,789</b>	<b>(3,789)</b>	-	-
Gross transfers between funds	16,17	-	-	-	-
<b>Net movement in funds</b>		<b>91,319</b>	<b>(106,009)</b>	<b>(14,690)</b>	507,605
<b>Reconciliation of Funds</b>					
Total funds brought forward	16,17	687,499	859,910	1,547,409	1,039,804
<b>Total funds carried forward</b>	17,18	<b>782,607</b>	<b>750,112</b>	<b>1,532,719</b>	<b>1,547,409</b>

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	£	£	£
<b>Fixed assets:</b>				
Tangible assets	11		-	171,870
Investments	12		<u>904,020</u>	<u>275,345</u>
			<b>904,020</b>	<b>447,215</b>
<b>Current assets:</b>				
Debtors	13	<u>1,012,199</u>	1,184,291	
Cash at bank and in hand		<u>339,548</u>	<u>745,348</u>	
		<b>1,351,747</b>	<b>1,929,639</b>	
<b>Liabilities:</b>				
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>
<b>Total assets less current liabilities</b>			<b>1,537,967</b>	<b>1,589,814</b>
Creditors: Amounts falling due after more than one year	15		<u>(5,248)</u>	<u>(42,405)</u>
<b>Net assets</b>			<b>1,532,719</b>	<b>1,547,409</b>
<b>The funds of the charity:</b>				
Restricted income fund	16		<b>750,112</b>	859,910
Unrestricted income funds:				
General funds	17	<u>825,657</u>	594,718	
Designated fund – fixed asset reserve	17	-	171,870	
Pension reserve	17	<u>(43,050)</u>	<u>(79,089)</u>	
			<b>782,607</b>	<b>687,499</b>
<b>Total charity funds</b>	18		<b>1,532,719</b>	<b>1,547,409</b>

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>
<b><i>Cash flows from investing activities:</i></b>			
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
<b>Net cash provided by investing activities</b>		<u>124,045</u>	<u>4,368</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		 <b>2,704</b>	 <b>(290,691)</b>
 <b>Cash and cash equivalents at the beginning of the reporting period</b>		 <b>753,541</b>	 <b>1,037,772</b>
 <b>Cash and cash equivalents at the end of the reporting period</b>	 23	 <u><b>756,245</b></u>	 <u><b>753,541</b></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  
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**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**  
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**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**  
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**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**  
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**7. EXPENDITURE**

	Basis of allocation	General Advocacy £	Restorative /Family Work £	Participation £	Emotional Health £	Training £	Charity Shop £	Fundraising £	Governance £	Other grants £	Total 2023 £	Total 2022 £
<b>Direct costs</b>												
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
		<u>1,079,833</u>	<u>741,409</u>	<u>188,382</u>	<u>8,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71</u>	<u>2,018,638</u>	<u>1,798,190</u>
<b>Support costs allocated to activities</b>												
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
		<u>199,200</u>	<u>216,120</u>	<u>9,959</u>	<u>1,128</u>	<u>348</u>	<u>4,929</u>	<u>553</u>	<u>20,029</u>	<u>-</u>	<u>452,266</u>	<u>388,440</u>
		<u>1,279,033</u>	<u>957,529</u>	<u>198,341</u>	<u>10,071</u>	<u>348</u>	<u>4,929</u>	<u>553</u>	<u>20,029</u>	<u>71</u>	<u>2,470,904</u>	<u>2,186,630</u>

**TROS GYNNAL PLANT**  
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**8. NET INCOME/(EXPENDITURE) FOR THE YEAR**

This is stated after charging:

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
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**

	<b>2023 £</b>	<b>2022 £</b>
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:

	<b>2023 No</b>	<b>2022 No</b>
Direct	69	64
Support	<u>13</u>	<u>9</u>
	<u>82</u>	<u>73</u>

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**11. TANGIBLE ASSETS**

	Freehold property	Property improve ments	Office equipment	Plant & machinery	Total
	£	£	£	£	£
<b>Cost</b>					
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	-	-	25,839	11,812	37,651
<b>Depreciation</b>					
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	-	-	25,839	11,812	37,651
<b>Net book value</b>					
31 March 2023	-	-	-	-	-
31 March 2022	132,013	38,920	937	-	171,870

**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	904,020	275,345
Listed investments	487,534	267,149
Cash in Portfolio	416,486	8,196
Market value as at 31 March 2023	904,020	275,345
Historical value as at 31 March 2023	901,484	250,041

**13. DEBTORS**

	2023 £	2022 £
Trade debtors	909,172	1,034,194
Prepayments and accrued income	103,027	150,097
	1,012,199	1,184,291

**TROS GYNNAL PLANT**  
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**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	£	£
Trade creditors	<b>40,862</b>	66,620
Social security & other taxes	<b>43,603</b>	40,013
Accruals and deferred income	<b>564,847</b>	625,298
Other creditors	<b>30,685</b>	18,425
Pension deficit contributions	<b>37,803</b>	36,684
	<b><u>717,800</u></b>	<b><u>787,040</u></b>

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.

	<b>2023</b>	2022
	£	£
Balance as at 1st April	<b>589,793</b>	449,348
Income received in the year	<b>2,130,810</b>	2,511,392
Released to income	<b>(2,185,678)</b>	(2,370,947)
<b>Balance as at 31 March</b>	<b><u>534,925</u></b>	<b><u>589,793</u></b>

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

	<b>2023</b>	2022
	£	£
Pension deficit contributions	<b>5,248</b>	42,405
	<b><u>5,248</u></b>	<b><u>42,405</u></b>

**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:**

	<b>2023</b>	2022
	£	£
Repayable within one year	<b>37,803</b>	36,684
Repayable within two and five years	<b>5,248</b>	42,405
	<b><u>43,051</u></b>	<b><u>79,089</u></b>

**TROS GYNNAL PLANT**  
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**16. RESTRICTED FUNDS**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Projects:</b>					
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**  
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**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.

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**16. RESTRICTED FUNDS (continued)**

Previous year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
<b>Projects:</b>					
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 £
<b>Unrestricted</b>						
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)
<b>Total unrestricted</b>	<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 £
<b>Unrestricted</b>						
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)
<b>Total unrestricted</b>	<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 £
<b>Carrying amount of financial assets</b>		
Investments measured at fair value	904,020	275,345
	<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 £
<b>Expiring:</b>		
Less than one year	4,800	4,800
Between two and five years	14,426	19,200
	<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 <sup>st</sup> 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 <sup>st</sup> April)
From 1 April 2019 to 31 March 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1 <sup>st</sup> 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)
<b>Provision at end of period</b>	<b>43,051</b>	<b>79,089</b>

**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)**

<b>Assumptions</b>			
	<b>31 March 2023</b>	<b>31 March 2022</b>	<b>31 March 2021</b>
	<b>% per annum</b>	<b>% per annum</b>	<b>% per annum</b>
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:

<b>Deficit Contributions Schedule</b>			
<b>Year ending</b>	<b>31 March 2023</b>	<b>31 March 2022</b>	<b>31 March 2021</b>
	<b>(£s)</b>	<b>(£s)</b>	<b>(£s)</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period</b>	<b>(15,389)</b>	<b>381,527</b>
<i>Adjustments for:</i>		
Depreciation charges	<b>2,008</b>	6,885
Dividends, interest and rents from investments	<b>(10,768)</b>	(6,047)
Fair value (gains)/losses on investments	<b>27,890</b>	(9,747)
Gain on disposal of fixed assets	<b>(191,475)</b>	-
Actuarial pension scheme adjustment	<b>699</b>	126,078
(Increase)/decrease in debtors	<b>172,092</b>	(746,248)
Increase/(decrease) in creditors	<b>(106,397)</b>	(47,507)
<b>Net cash provided by/(used in) operating activities</b>	<b><u>(121,340)</u></b>	<b><u>(295,058)</u></b>
<b>Analysis of Cash and Cash Equivalents</b>		
Cash in hand	<b>339,548</b>	745,348
Cash in investment portfolio	<b>416,486</b>	8,196
<b>Total Cash and Cash Equivalents</b>	<b><u>756,034</u></b>	<b><u>753,541</u></b>

**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 £
<b>Income and endowments from:</b>			
Donations and legacies	39,971	1,000	40,971
Charitable activities	76,241	2,435,151	2,511,392
Investments	6,047	-	6,047
<b>Total income and endowments</b>	<b>122,259</b>	<b>2,436,151</b>	<b>2,558,410</b>
<b>Expenditure on:</b>			
Raising funds	4,734	-	4,734
Charitable activities	109,917	2,071,979	2,181,896
<b>Total expenditure</b>	<b>114,651</b>	<b>2,071,979</b>	<b>2,186,630</b>
<i>Net gains/(losses) on investments</i>	<i>9,747</i>	<i>-</i>	<i>9,747</i>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>(17,355)</b>	<b>364,172</b>	<b>381,527</b>
<i>Actuarial adjustment on defined pension scheme</i>	<i>126,078</i>	<i>-</i>	<i>126,078</i>
<b>Transfers</b>			
Gross transfers between funds	(273)	273	-
<b>Net movement in funds</b>	<b>143,160</b>	<b>364,445</b>	<b>507,605</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward	544,339	495,465	1,039,804
<b>Total funds carried forward</b>	<b>687,499</b>	<b>859,910</b>	<b>1,547,409</b>

**TROS GYNNAL PLANT**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2023 £	2022 £	2022 £
<b>Income:</b>				
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		-	
		<b>2,433,294</b>		<b>2,519,494</b>
<b>Interest Received</b>				
Edward Nicholl Fund interest	39,343		32,869	
Interest	10,768		6,047	
		<b>50,111</b>		<b>38,916</b>
		<b>2,483,405</b>		<b>2,558,410</b>
<b>Expenditure:</b>				
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)	
		<b>(2,498,095)</b>		<b>(2,050,800)</b>
<b>Net operating surplus/(deficit)</b>		<b>(14,690)</b>		<b>507,605</b>



**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 20<sup>th</sup> 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 1<sup>st</sup> 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  
FOR THE YEAR ENDED 31 MARCH 2023**

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".

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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](http://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 20<sup>th</sup> 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 Radar 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**

<b>Charity Name</b>	Tros Gynnal Plant
<b>Working Name</b>	TGP Cymru
<b>Charity Registration Number</b>	1099878
<b>Company Registration Number</b>	04422485
<b>Registered Office</b>	Cardiff University Social Science Research Park, Maindy Road, Cardiff, CF24 4HQ
<b>Board of Trustees</b>	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
<b>Company Secretary</b>	Jacqueline Murphy

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<b>Key Management Personnel</b>	Jacqueline Murphy – Chief Executive Officer Rhiannon Beaumont-Walker Mike Clark – Director Sarah Durant – Director
<b>Solicitors</b>	Radar 6 Beacon Way Hull HU3 4AE
<b>Bankers</b>	Unity Trust Bank Nine Brindley Place Birmingham, B1 2HB
<b>Statutory Auditors</b>	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff, CF23 8AB
<b>Investment Managers</b>	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.



.....  
**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 £
<b>Income and endowments from:</b>					
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	-
<b>Total income and endowments</b>		<b>324,172</b>	<b>2,159,233</b>	<b>2,483,405</b>	<b>2,558,410</b>
<b>Expenditure on:</b>					
Raising funds	7	4,929	-	4,929	4,734
Charitable activities	7	200,733	2,265,242	2,465,975	2,181,896
<b>Total expenditure</b>		<b>205,662</b>	<b>2,265,242</b>	<b>2,470,904</b>	<b>2,186,630</b>
<i>Net gains/(losses) on investments</i>	12	<b>(27,890)</b>	-	<b>(27,890)</b>	9,747
<b>Net incoming/(outgoing) resources before transfers</b>	8	<b>90,620</b>	<b>(106,009)</b>	<b>(15,389)</b>	381,527
<i>Actuarial adjustment on defined pension scheme</i>	22	699	-	699	126,078
<b>Transfers</b>		<b>3,789</b>	<b>(3,789)</b>	-	-
Gross transfers between funds	16,17	-	-	-	-
<b>Net movement in funds</b>		<b>91,319</b>	<b>(106,009)</b>	<b>(14,690)</b>	507,605
<b>Reconciliation of Funds</b>					
Total funds brought forward	16,17	687,499	859,910	1,547,409	1,039,804
<b>Total funds carried forward</b>	17,18	<b>782,607</b>	<b>750,112</b>	<b>1,532,719</b>	<b>1,547,409</b>

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	£	£	£
<b>Fixed assets:</b>				
Tangible assets	11		-	171,870
Investments	12		<u>904,020</u>	<u>275,345</u>
			<b>904,020</b>	<b>447,215</b>
<b>Current assets:</b>				
Debtors	13	<u>1,012,199</u>	1,184,291	
Cash at bank and in hand		<u>339,548</u>	<u>745,348</u>	
		<b>1,351,747</b>	<b>1,929,639</b>	
<b>Liabilities:</b>				
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>
<b>Total assets less current liabilities</b>			<b>1,537,967</b>	<b>1,589,814</b>
Creditors: Amounts falling due after more than one year	15		<u>(5,248)</u>	<u>(42,405)</u>
<b>Net assets</b>			<b>1,532,719</b>	<b>1,547,409</b>
<b>The funds of the charity:</b>				
Restricted income fund	16		<b>750,112</b>	859,910
Unrestricted income funds:				
General funds	17	<u>825,657</u>	594,718	
Designated fund – fixed asset reserve	17	-	171,870	
Pension reserve	17	<u>(43,050)</u>	<u>(79,089)</u>	
			<b>782,607</b>	<b>687,499</b>
<b>Total charity funds</b>	18		<b>1,532,719</b>	<b>1,547,409</b>

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>
<b><i>Cash flows from investing activities:</i></b>			
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
<b>Net cash provided by investing activities</b>		<u>124,045</u>	<u>4,368</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		 <b>2,704</b>	 <b>(290,691)</b>
 <b>Cash and cash equivalents at the beginning of the reporting period</b>		 <b>753,541</b>	 <b>1,037,772</b>
 <b>Cash and cash equivalents at the end of the reporting period</b>	 23	 <u><u>756,245</u></u>	 <u><u>753,541</u></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 £	Fundraising £	Governance £	Other grants £	Total 2023 £	Total 2022 £
<b>Direct costs</b>												
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
		<b>1,079,833</b>	<b>741,409</b>	<b>188,382</b>	<b>8,943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71</b>	<b>2,018,638</b>	<b>1,798,190</b>
<b>Support costs allocated to activities</b>												
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
		<b>199,200</b>	<b>216,120</b>	<b>9,959</b>	<b>1,128</b>	<b>348</b>	<b>4,929</b>	<b>553</b>	<b>20,029</b>	<b>-</b>	<b>452,266</b>	<b>388,440</b>
		<b>1,279,033</b>	<b>957,529</b>	<b>198,341</b>	<b>10,071</b>	<b>348</b>	<b>4,929</b>	<b>553</b>	<b>20,029</b>	<b>71</b>	<b>2,470,904</b>	<b>2,186,630</b>

**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:

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
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**

	<b>2023 £</b>	<b>2022 £</b>
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:

	<b>2023 No</b>	<b>2022 No</b>
Direct	69	64
Support	<u>13</u>	<u>9</u>
	<u>82</u>	<u>73</u>

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**11. TANGIBLE ASSETS**

	Freehold property	Property improve ments	Office equipment	Plant & machinery	Total
	£	£	£	£	£
<b>Cost</b>					
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	-	-	25,839	11,812	37,651
<b>Depreciation</b>					
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	-	-	25,839	11,812	37,651
<b>Net book value</b>					
31 March 2023	-	-	-	-	-
31 March 2022	132,013	38,920	937	-	171,870

**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	904,020	275,345
Listed investments	487,534	267,149
Cash in Portfolio	416,486	8,196
Market value as at 31 March 2023	904,020	275,345
Historical value as at 31 March 2023	901,484	250,041

**13. DEBTORS**

	2023 £	2022 £
Trade debtors	909,172	1,034,194
Prepayments and accrued income	103,027	150,097
	1,012,199	1,184,291

**TROS GYNNAL PLANT**  
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**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	£	£
Trade creditors	<b>40,862</b>	66,620
Social security & other taxes	<b>43,603</b>	40,013
Accruals and deferred income	<b>564,847</b>	625,298
Other creditors	<b>30,685</b>	18,425
Pension deficit contributions	<b>37,803</b>	36,684
	<b><u>717,800</u></b>	<b><u>787,040</u></b>

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.

	<b>2023</b>	2022
	£	£
Balance as at 1st April	<b>589,793</b>	449,348
Income received in the year	<b>2,130,810</b>	2,511,392
Released to income	<b>(2,185,678)</b>	(2,370,947)
<b>Balance as at 31 March</b>	<b><u>534,925</u></b>	<b><u>589,793</u></b>

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

	<b>2023</b>	2022
	£	£
Pension deficit contributions	<b>5,248</b>	42,405
	<b><u>5,248</u></b>	<b><u>42,405</u></b>

**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:**

	<b>2023</b>	2022
	£	£
Repayable within one year	<b>37,803</b>	36,684
Repayable within two and five years	<b>5,248</b>	42,405
	<b><u>43,051</u></b>	<b><u>79,089</u></b>

**TROS GYNNAL PLANT**  
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**16. RESTRICTED FUNDS**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Projects:</b>					
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

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**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.

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**16. RESTRICTED FUNDS (continued)**

Previous year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
<b>Projects:</b>					
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**  
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**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**  
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**17. UNRESTRICTED FUNDS**

	Balance at 1 April 2022 £	Income £	Expenditure £	Gain/Loss on investment /Pension £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted</b>						
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)
<b>Total unrestricted</b>	<b>687,499</b>	<b>324,172</b>	<b>(205,662)</b>	<b>(27,191)</b>	<b>-</b>	<b>782,607</b>

**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 £
<b>Unrestricted</b>						
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)
<b>Total unrestricted</b>	<b>544,339</b>	<b>122,259</b>	<b>(114,651)</b>	<b>135,825</b>	<b>(273)</b>	<b>687,499</b>

**TROS GYNNAL PLANT**  
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**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 £
<b>Carrying amount of financial assets</b>		
Investments measured at fair value	904,020	275,345
	<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 £
<b>Expiring:</b>		
Less than one year	4,800	4,800
Between two and five years	14,426	19,200
	<u>19,226</u>	<u>24,000</u>

**TROS GYNNAL PLANT**  
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**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**

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From 1 April 2022 to 31 May 2024:	£1,473,969 per annum (payable monthly and increasing by 3% each year on 1 <sup>st</sup> 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**

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From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each year on 1 <sup>st</sup> April)
From 1 April 2019 to 31 March 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1 <sup>st</sup> April)

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**TROS GYNNAL PLANT**  
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**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)
<b>Provision at end of period</b>	<b>43,051</b>	<b>79,089</b>

**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**  
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**22. PENSION SCHEME (continued)**

**Assumptions**

	<b>31 March 2023</b>	<b>31 March 2022</b>	<b>31 March 2021</b>
	<b>% per annum</b>	<b>% per annum</b>	<b>% per annum</b>
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**

<b>Year ending</b>	<b>31 March 2023</b>	<b>31 March 2022</b>	<b>31 March 2021</b>
	<b>(£s)</b>	<b>(£s)</b>	<b>(£s)</b>
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**

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period</b>	<b>(15,389)</b>	381,527
<i>Adjustments for:</i>		
Depreciation charges	<b>2,008</b>	6,885
Dividends, interest and rents from investments	<b>(10,768)</b>	(6,047)
Fair value (gains)/losses on investments	<b>27,890</b>	(9,747)
Gain on disposal of fixed assets	<b>(191,475)</b>	-
Actuarial pension scheme adjustment	<b>699</b>	126,078
(Increase)/decrease in debtors	<b>172,092</b>	(746,248)
Increase/(decrease) in creditors	<b>(106,397)</b>	(47,507)
<b>Net cash provided by/(used in) operating activities</b>	<b><u>(121,340)</u></b>	<b><u>(295,058)</u></b>
<b>Analysis of Cash and Cash Equivalents</b>		
Cash in hand	<b>339,548</b>	745,348
Cash in investment portfolio	<b>416,486</b>	8,196
<b>Total Cash and Cash Equivalents</b>	<b><u>756,034</u></b>	<b><u>753,541</u></b>

**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 £
<b>Income and endowments from:</b>			
Donations and legacies	39,971	1,000	40,971
Charitable activities	76,241	2,435,151	2,511,392
Investments	6,047	-	6,047
<b>Total income and endowments</b>	<b>122,259</b>	<b>2,436,151</b>	<b>2,558,410</b>
<b>Expenditure on:</b>			
Raising funds	4,734	-	4,734
Charitable activities	109,917	2,071,979	2,181,896
<b>Total expenditure</b>	<b>114,651</b>	<b>2,071,979</b>	<b>2,186,630</b>
<i>Net gains/(losses) on investments</i>	<i>9,747</i>	<i>-</i>	<i>9,747</i>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>(17,355)</b>	<b>364,172</b>	<b>381,527</b>
<i>Actuarial adjustment on defined pension scheme</i>	<i>126,078</i>	<i>-</i>	<i>126,078</i>
<b>Transfers</b>			
Gross transfers between funds	(273)	273	-
<b>Net movement in funds</b>	<b>143,160</b>	<b>364,445</b>	<b>507,605</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward	544,339	495,465	1,039,804
<b>Total funds carried forward</b>	<b>687,499</b>	<b>859,910</b>	<b>1,547,409</b>

**TROS GYNNAL PLANT**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2023 £	2022 £	2022 £
<b>Income:</b>				
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		-	
		<b>2,433,294</b>		<b>2,519,494</b>
<b>Interest Received</b>				
Edward Nicholl Fund interest	39,343		32,869	
Interest	10,768		6,047	
		<b>50,111</b>		<b>38,916</b>
		<b>2,483,405</b>		<b>2,558,410</b>
<b>Expenditure:</b>				
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)	
		<b>(2,498,095)</b>		<b>(2,050,800)</b>
<b>Net operating surplus/(deficit)</b>		<b>(14,690)</b>		<b>507,605</b>





# Audit findings report

Tros Gynnal Plant

Year ended 31 March 2023

, audit, accountancy and business services group that delivers a personal

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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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VAT Registration No. 219 0608 22. Registered office: 2nd Floor, Regis House, 45 King William St, London EC4R 9AN. Registered to carry on audit work in the UK under Firm Number C004632199 and regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales. The term 'Board Director' is used to refer to a statutory director and principal of the company as registered at Companies House. Any other designations that include the term 'Partner' or 'Director' are not registered statutory directors or principals of the registered company.



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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.

<b>Audit opinion</b>	<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"> <li>• Post May 2023 Board Minutes – <i>no further meetings held</i>.</li> <li>• Matters to be discussed in section 5 of this report</li> <li>• Letter of representation</li> <li>• Trustee approval of the financial statements</li> <li>• Post balance sheet review</li> </ul>
<b>Audit approach</b>	<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>
<b>Significant audit findings</b>	<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>
<b>Audit adjustments</b>	<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.

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#### **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><b>Recoverability of outstanding debtor balances</b></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"> <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><b>2023 Update</b></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><b>Cost of Living</b></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><b>2023 Update</b> 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>
<b>3</b>	<p><b>Post Year End</b></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><b>2023 Update</b></p> <p>A further £400K has been invested in the portfolio before the year end.</p>
<b>4</b>	<p><b>Recent Changes in Trustees</b></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><b>2023 Update</b></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	<b>Debtors</b>  At the date of the audit the following debtor balances remained outstanding: <ul style="list-style-type: none"> <li>• Action for Children - £3,375</li> <li>• Branas Isaf - £9,745</li> <li>• Ceredigion CC - £10,327</li> <li>• Merthyr Tydfil CBC - £15,489</li> <li>• Fair Ways - £3,825</li> <li>• New Option - £ 5,786</li> <li>• MoF - £17,777</li> </ul>	Merthyr Tydfil Balance has been paid.  MoF income if for costs incurred. We are in the process of setting up a meeting with Oasis to discussed finalising this.  Ceredigion CC funding is recoverable.  The other balances will be chased up by the Finance Officer.
2	<b>Banking Arrangements</b>  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.  Can the trustees confirm if there have been any updates in this regard?	Nat West account has been set up. This will enable us to download the bank feeds into Xero.  This will greatly assist in streamlining the finance operations.
3	<b>Changes in Accounting Software and Payroll provider</b>  As discussed previously we understand you are in the process of transferring from Sage desktop based accounting software to cloud based Xero software.  In addition, we understand once this is implemented the payroll processing will return to be dealt with in house.	The transfer to Xero has already taken place. The return to processing payroll in-house will be undertaken shortly.  As noted above this is to assist in streamlining the finance operations.

	Can trustees and management provide an update?	
4	<p><b>Designated Funds</b></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
		Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £
<b>Details of adjusted audit differences</b>					
1	Late adjustments	38,113			(38,113)
2	Depreciation	(937)			937
<b>Total</b>		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)
		Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £	Dr / (Cr) £
<b>Details of unadjusted audit differences</b>					
1	Holiday pay liability		9,084		9,084
<b>Total</b>			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	<b>Adequate</b>	We consider the control environment within the entity to be satisfactory.
Quality of supporting schedules	<b>Strong</b>	The supporting schedules received during the course of the fieldwork were sufficient for our audit purposes.
Responses to audit queries	<b>Strong</b>	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	<b>Debtor reconciliation</b>  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.	Debtor management will be difficult if receipts are not matched to invoices.  This potentially could cause long term recoverability issues if aged debts are not matched and therefore not chased promptly.	Ensure that all receipts are matched against debtors and regular reviews and reconciliations completed.	Noted above that the this balance has been received and the allocation has been corrected.
2	<b>Independent Care providers income</b>  It was noted that the contracts for Branas Isaf and New Options were not renewed after they expired in March 2021.  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).	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.	Where practical signed agreements or email correspondence should be received from the funder confirming they continue to require and pay for the service.	The payments from New Options are being chased.

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
<b>Total audit services</b>	<b>8,750</b>	<b>6,750</b>