

Company registration number: 04422485

Charity registration number: 1099878

TROS GYNNAL PLANT
Working Name TGP Cymru

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

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

Azets Audit Services
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TROS GYNNAL PLANT

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

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

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

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

OBJECTS, VISION & MISSION

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

Objects

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

Vision

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

Mission

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

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

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

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

INTRODUCTION

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

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

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

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

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

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

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

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

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

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

STRATEGIC AIMS

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

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

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ACHIEVEMENTS AND PERFORMANCE

Strategic Aim 1 - Services

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

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

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

Independent Statutory Advocacy for Looked After Children

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

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

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

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

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

94% of young people said they found the service useful

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

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

86% said they would use the service again.

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Independent Statutory Advocacy for Looked After Children (Continued)

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

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

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

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

Advocacy in a Health Setting

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

Parent Advocacy Services

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

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

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

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

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Family Group Meetings/Conferences

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

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

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

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

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

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

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

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

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

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

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

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

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Participation – Local Junior Safeguarding Boards and Bridgend Youth Voice Forum

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

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

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

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

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

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

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

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

Independent Visitors

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

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

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

Communication Passports

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

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

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Communication Passports (Continued)

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

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

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

Residential Visiting Advocacy RVA.

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

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

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

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

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

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Gypsy Roma and Traveller Service - Travelling Ahead

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

The service has three themes:

- Advice and Advocacy
- Rights and Participation
- Tackling Discrimination

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

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

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

The EUSS Service

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

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

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

Refugee and Asylum Programme

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

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

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

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

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

Restorative Engagement Veterans Service

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

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

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

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

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

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

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

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

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

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

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

Participation

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

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

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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.

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Strategic Aim 2 - Policy

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

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

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

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

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

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

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

Strategic Aim 3 – Training

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

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

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

Strategic Aim 4 – Fundraising

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

Strategic Aim 5 – Review of Organisation

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

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

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

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

FINANCIAL REVIEW

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

Principal Funding Sources

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

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Investment Policy

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

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

Reserves Policy

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

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

Pension Scheme

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

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

PLANS FOR THE FUTURE

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

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

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

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

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Recruitment and Appointment of Trustees

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

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

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

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

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

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

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

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

Organisational Structure

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

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

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

Pay Policy for Senior Staff

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

Relationship with Related Parties

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

Risk Management

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

i. Financial

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

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

ii. Health and Safety

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

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

iii. Employment Law Regulation

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

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

Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham, B1 2HB

HSBC
114 St Mary Street
Cardiff
CF 1F

NatWest
96 Queen Street
Cardiff
CF10 2GR

Statutory Auditors

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

Investment Managers

RBC Brewin Dolphin
5 Callaghan Square
Cardiff, CF10 5BT

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

RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The Trustees, who are also directors of Tros Gynnal Plant for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



Emma Marshman
Chair

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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

Azets Audit Services

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

Date 28 January 2025.....

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

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

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

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

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

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

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

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

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

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

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

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



Emma Marshman – Chair



Carwyn Griffiths - Treasurer

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

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

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

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

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

1. ACCOUNTING POLICIES

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

Charity information

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

Basis of preparation

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

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

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

Presentation of the accounts on a going concern basis

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

Income

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

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

Cash donations are recognised on receipt.

Investment income is included when receivable.

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

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

1. ACCOUNTING POLICIES (continued)

Expenditure

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

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

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

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

Allocation of support costs

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

Netting off of income against expenditure

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

Operating leases

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

Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

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

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

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

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

1. ACCOUNTING POLICIES (continued)

Taxation

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

Cash at bank and in hand

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

Financial instruments

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

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

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

Investments

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

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

Basic financial assets

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

Impairment of tangible fixed assets

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

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

1. ACCOUNTING POLICIES (continued)

Derecognition of financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

Fund accounting

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

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

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

Employee benefits

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

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

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

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

1. ACCOUNTING POLICIES (continued)

Redundancy

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

Pensions

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

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

Analysed by activity:

Revenue grants:

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

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

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

Revenue Grants

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

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

5. INCOME FROM INVESTMENTS

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

6. OTHER INCOME

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

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

7. EXPENDITURE

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

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

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

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

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

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

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

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

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

	2024 No	2023 No
£60,000 - £70,000	2	-

Key management personnel

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

Trustee remuneration and expenses

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

Redundancy

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

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

10. STAFF NUMBERS

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

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

11. TANGIBLE ASSETS

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

12. INVESTMENTS

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

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

13. DEBTORS

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

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

Pension deficit contributions:

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

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

The amounts repayable are as follows:

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

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

16. RESTRICTED FUNDS

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

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

16. RESTRICTED FUNDS (continued)

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

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

All Wales Advocacy Statistics

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

Armed Forces Covenant

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

Big Lottery Asylum

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

Conwy TATT

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

Cwm Taf Active Offer

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

Cwm Taf Advocacy

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

Development fund

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

Irish Embassy

Funding to develop support for Irish Travellers in North Wales

Mid and West Wales Advocacy

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

MOF

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

Moondance Communication Passports

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

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

North Wales Advocacy

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

Parental Advocacy

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

RAFEP

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

RAFGM

Provides a Family Group Meeting service to 3 local authorities.

Settled

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

St Martins in the Field

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

TATT

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

Travelling Ahead

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

V4P

V4P provides additional funding for veterans and families.

WCVA Parental Advocacy

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

Western Bay Advocacy

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

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

WG Inclusion ARP

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

YWO

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

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

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

16. RESTRICTED FUNDS (continued)

Previous year

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

Moondance Communication
Passports

- 30,000 - - 30,000

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

16. RESTRICTED FUNDS (continued)

Previous year (continued)

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

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

17. UNRESTRICTED FUNDS

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

Designated funds

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

Previous year

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

Designated funds

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

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

Previous year

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

19. FINANCIAL INSTRUMENTS

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

20. LIABILITY OF MEMBERS

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

21. OPERATING LEASING COMMITMENTS

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

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

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

22. PENSION SCHEME

TPT Retirement Solution – Scottish Voluntary Sector Pension Scheme

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

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

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

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

Deficit Contributions

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

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

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

Deficit Contributions

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

22. PENSION SCHEME (continued)

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

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

Present Values of Provision

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

Reconciliation of Opening and Closing Provisions

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

Income and Expenditure Impact

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

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

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

22. PENSION SCHEME (continued)

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

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

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

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

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

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

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

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

24. RELATED PARTY TRANSACTIONS

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

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

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

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

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

26. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

Audit findings report

Tros Gynnal Plant

Year ended 31 March 2024



Strictly Private & Confidential

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

Our ref: KP/ZM/BR20600
23 January 2025

Dear Trustees

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

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

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

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

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

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

Yours faithfully

Katherine Parkin
Senior Statutory Auditor
Azets Audit Services

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1. Executive summary
 2. Significant audit findings
 3. Estimates and judgements
 4. Going concern
 5. Other observations
 6. Audit communication
 7. Internal controls
 8. Independence and ethics
-

1. Executive summary

Audit overview

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

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

**Internal
controls**

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

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

2. Significant audit findings

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

Significant risk areas identified at planning

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

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

Significant risks at the financial statement level

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

Fraud in management override

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

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

Conclusion

No issues noted.

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

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

Fraud in revenue recognition

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

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

Conclusion

No issues noted.

Other identified risks

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

Unidentified related party transactions

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

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

Conclusion

No issues noted.

Classification of transactions to unrestricted/restricted funds

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

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

Conclusion

No issues noted.

Going Concern

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

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

Conclusion

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

Key Accounting Estimates

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

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

Conclusion

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

3. Going concern

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

Management’s assessment of going concern

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

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

Audit work performed

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

We have:

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

Disclosures

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

Conclusion

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

4. Audit communication

Materiality

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

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

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

Accounting policies

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

Presentation and disclosures

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

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

Fraud and suspected fraud

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

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

Written representations

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

Related parties

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

Confirmations from third parties

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

5. Audit adjustments

Adjustments processed

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

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

Unadjusted audit differences

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

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

6. Other observations

Audit & Accounting issues – Prior Year

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

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

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

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

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

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

Control environment

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

Follow up on prior year control recommendations

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

Control weaknesses and recommendations

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

Key

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

Table of control weaknesses and recommendations

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

8. Independence and ethics

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

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

Audit and non-audit services

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

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