

Company Registration number 04422485

Charity Registration number 1099878

TROS GYNNAL PLANT
Working Name TGP Cymru

**Company limited by guarantee
and not having a share capital**

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

Tros Gynnal Plant

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REPORT OF THE TRUSTEES For the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

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

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For the Year Ended 31 March 2025**

Bankers	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB
Solicitors	Rradar 6 Beacon Way Hull HU34AE
Investment Managers	RBC Brewin Dolphin 5 Callaghan Square Cardiff CF10 5BT

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

Introduction

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

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

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

OBJECTIVES AND ACTIVITIES & ACHIEVEMENTS AND PERFORMANCE

OBJECTS, VISION & MISSION

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

Objects

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

Vision

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

Mission

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

INTRODUCTION

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

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

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

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

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

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STRATEGIC AIMS

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

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

ACHIEVEMENTS AND PERFORMANCE

Strategic Aim 1 - Services

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

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

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

Independent Statutory Advocacy for Looked After Children

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

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

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

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

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

and

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

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

92% of young people said they found the service useful

80% of young people said they now know more about their rights

86% of young people said they felt more confident as a result of advocacy support

86% of young people said they felt more included in decisions

92% said they would use the service again.

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

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

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

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

We also gathered a plethora of feedback from professionals including:

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

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

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

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

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

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Advocacy in a Health Setting

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

Parent Advocacy Services

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

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

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

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

Participation - Local Junior Safeguarding Boards and Bridgend Youth Voice Forum

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

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

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Independent Visitors

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

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

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

Communication Passports

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

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

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

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

Residential Visiting Advocacy RVA.

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

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

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

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

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

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

Family Group Meetings/Conferences

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

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

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

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

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

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

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

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

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

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

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

Gypsy Roma and Traveller Service - Travelling Ahead

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

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

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

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

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

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

Refugee and Asylum Programme

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

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

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

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

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

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

Veterans and Families Service

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

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

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

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

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

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

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

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

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

Team Around the Tenancy

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

TAtT provide:

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

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

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

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

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

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

Some key successes from the last year include:

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

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

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Participation

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

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

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

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

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

Strategic Aim 2 - Policy

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

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

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

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

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

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

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

Strategic Aim 3 - Training

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

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

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

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

Strategic Aim 4 - Fundraising

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

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

Strategic Aim 5 - Review of Organisation

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

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

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

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

FINANCIAL REVIEW

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

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

Principal Funding Sources

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

Investment Policy

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

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

Reserves Policy

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

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

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

Pension Scheme

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

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

PLANS FOR THE FUTURE

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

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Recruitment and Appointment of Trustees

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

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

Trustee Induction and Training

New trustees receive an induction pack containing the following enclosures:

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

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

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

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

Organisational Structure

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

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

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

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

Pay Policy for Senior Staff

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

Relationship with Related Parties

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

Risk Management

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

i. Financial

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

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

ii. Health and Safety

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

iii. Employment Law Regulation

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

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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



Emma Marshman
Chair

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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


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

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

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

Use of our report

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


Robert Thomas BSc FCA

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

27 March 2026

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

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

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

All incoming resources and resources expended derive from continuing activities.

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

Tros Gynnal Plant

Charity number 1099878

Balance sheet as at 31 March 2025

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

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

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

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

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


Emma Marshman - Chair


Carwyn Griffiths - Treasurer

Tros Gynnal Plant

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

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

Tros Gynnal Plant

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

1. Accounting policies

1.1. Statutory Information

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

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

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

1.2. Basis of preparation and assessment of going concern.

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

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

1.3. Taxation

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

1.4. Incoming resources

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

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

Tros Gynnal Plant

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

1.5. Resources expended

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

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

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

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

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

1.6. Fund Accounting

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

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

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

Allocation of support costs

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

Tros Gynnal Plant

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

1.7. Financial instruments

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

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

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

1.8. Tangible fixed assets and depreciation

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

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

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

1.9. Investments

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

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

Tros Gynnal Plant

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

1.10. Employee benefits

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

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

Redundancy

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

Pensions

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

1.11. Deferred income

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

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

2. Critical accounting estimates and judgements

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

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

Tros Gynnal Plant

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

3. Incoming Resources

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

Tros Gynnal Plant

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

4. Total resources expended

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

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

Tros Gynnal Plant

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

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

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

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

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

Administration and support	8	13
Direct service delivery	80	75
	<u>88</u>	<u>88</u>

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

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

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

Key management personnel

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

Trustee remuneration and expenses

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

Tros Gynnal Plant

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

7. Investments	2025 £	2024 £
Market value at 1 April 2024	1,125,057	904,020
Net additions at cost	144,676	413,164
Net gains on investments (including reinvested income)	29,169	60,535
Cash account movement	(152,992)	(252,662)
Fair value at 31 March 2025	<u>1,145,910</u>	<u>1,125,057</u>
 Listed investments	 1,135,082	 961,234
Cash in Portfolio	<u>10,828</u>	<u>163,823</u>
Fair value at 31 March 2025	<u>1,145,910</u>	<u>1,125,057</u>

8. Tangible fixed assets	Plant & machinery £	Office equipment £	Total £
Cost or Valuation			
At 1 April 2024	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
At 31 March 2025	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
Depreciation			
At 1 April 2024	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
At 31 March 2025	<u>11,812</u>	<u>25,839</u>	<u>37,651</u>
Net book values			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

9. Debtors	2025 £	2024 £
Trade debtors	284,138	300,811
Other debtors	20,147	-
Prepayments	126,805	361,215
	<u>431,090</u>	<u>662,026</u>

Tros Gynnal Plant

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

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

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

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

Tros Gynnal Plant

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

11. Movement on Funds

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

Tros Gynnal Plant

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

Movement on Funds 2025 - continued

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

Unrestricted funds

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

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

Restricted funds

All Wales Advocacy Statistics

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

Armed Forces Covenant

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

Big Lottery Asylum

Big Lottery Asylum

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

Conwy TATT

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

Cwm Taf Active Offer

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

Tros Gynnal Plant

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

Cwm Taf Advocacy

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

Development fund

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

Irish Embassy

Funding to develop support for Irish Travellers in North Wales.

Moondance Communication Passports

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

North Wales Advocacy

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

Parental Advocacy

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

RAFEP

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

St Martins in the Field

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

TATT

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

Tros Gynnal Plant

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

Travelling Ahead

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

V4P

V4P provides additional funding for veterans and families.

WCVA Parental Advocacy

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

WG Inclusion ARP

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

YWO

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

Young Voices

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

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

Tros Gynnal Plant

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

12. Movement on Funds - Prior year 2024

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

Tros Gynnal Plant

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

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

Tros Gynnal Plant

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

13. Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total 2025 £
Investments	1,145,910	-	1,145,910
Net Current Assets	(115,763)	543,719	427,956
	<u>1,030,147</u>	<u>543,719</u>	<u>1,573,866</u>

Previous year

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

14. Pension scheme

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

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

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

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

Scheme expenses

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

Tros Gynnal Plant

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

Contingent liability

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

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

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

16. Liability of Members

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

17. Operating lease commitments

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

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

18. Related parties

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