

**COETIR ANIAN
(CAMBRIAN WILDWOOD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

Charity Number 1158185

COETIR ANIAN (CAMBRIAN WILDWOOD)
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

Contents	Pages
Reference and administrative information	2
Trustees' Annual Report	3 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance sheet	12
Notes to the financial statements	13 to 22

COETIR ANIAN (CAMBRIAN WILDWOOD)

REFERENCE AND ADMINISTRATIVE INFORMATION **YEAR ENDED 31 MARCH 2024**

Status

Coetir Anian (Cambrian Wildwood) is a charitable incorporated organisation registered with the Charity Commission of England and Wales on 8th August 2014 (Number 1158185). The Charity Commission is a national organization which regulates charities such as Coetir Anian.

Working Names:

Cambrian Wildwood

Trustees

The Trustees (who are directors for the purpose of company law) who served during the year and since the year end were as follows:

Peter Taylor BSc (resigned 22 November 2023)

Nicola Hart

Mat Mitchell

Nicola Charlesworth BSc

Dr Sophie Wynne-Jones BSc, PhD (resigned November 2023)

Kara Moses BSc

Dr Joseph Cornelius Ellis Hope

Wendy Elizabeth Joss

Jonathan Walker

Simon Ayres MSc

Registered office

Unit 6F, Cefn Llan Science Park, Aberystwyth, Ceredigion, SY23 3AH

Independent Examiner

Joanna Roderick ACA, WJ James & Co, Bishop House, 10 Wheat Street, Brecon, Powys LD3 7DG

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

COETIR ANIAN (CAMBRIAN WILDWOOD)

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in presenting their report and the financial statements of Coetir Anian for the year ending 31 March 2024.

Objects

The Objects of Coetir Anian are

- To promote the conservation, protection and improvement of the physical and natural environment by promoting biological diversity, for the benefit of the public.
- To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, and deepen their connection and appreciation of it.

Activities and Funding for the year 2023-2024

2023-4 was an exciting year with the start of a number of newly funded projects. Funding was obtained from Nature Networks Fund, The Woodland Investment Grant (TWIG), Esmee Fairbairn Foundation, National Peatland Action Programme, WCVA, Garfield Weston Foundation, Principality Building Society, Postcode Community Trust, Woodland Trust, Glastir and the Waterloo Foundation. The activities of the charity were directed exclusively towards delivering our objectives on the land at Bwlch Corog, Glaspwll, nr Machynlleth, and building partnerships with neighbours in the area. The main aims for the year were: to increase native woodland cover across the Bwlch Corog site; restore conifer woodland to native species; to restore the blanket bog and heathland habitats; to conserve and restore native fauna and flora; to enable public access; to enable education, nature connection, and wellbeing for a wide range of people, especially those with limited access to nature; and to develop partnerships with immediate neighbouring landowners for the benefit of nature across the wider landscape.

Governance

Two trustees, Peter Taylor and Sophie Wynne-Jones, retired at the November AGM. No trustee recruitment took place. Three sub-groups continued to meet regularly and report to the Board: Finance & Governance; Land Management; Education & Community. A schedule of delegation to the Director was in place. A number of organisational policies were reviewed and revised during the year, including safeguarding, equality, and health and safety.

Strategy and Development

During this year we sought and obtained additional funding from the Esmee Fairbairn 'Fundus Plus' funding stream to employ an advisor and external facilitator, to assist with developing a new organisational strategy. This strategy is now in place, and guides the direction of our work, setting four strategic priorities:

Restoring habitats and species

Connecting people and nature

Sharing stories of the land – people, history, ecology.

Organisational sustainability

We are currently finalising a 10-year action plan to deliver the new strategy.

COETIR ANIAN (CAMBRIAN WILDWOOD)

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2024

Reserves

Trustees have committed to aiming for a minimum level of reserves of 6 months and a maximum of 12 months of Core Costs. Reserves are held in case of gaps in funding or unforeseen expenditure. Cash Reserves at 31 March 2024 were £ 41,690 (2.24 months of Core Costs). Trustees noted the need to increase reserves. If additional funding or donations are not sufficient to reach the Reserves target in 2024/25 some of the Land Fund will be redesignated to a Contingency Reserve with the permission of the donors.

Land

Woodland and wood pasture

Tree planting continued in early 2024 with 100 native trees planted in cactus guards (spiked metal mesh cylinders) as single trees in suitable places across open land. A further 200 native saplings were planted without guards in areas unlikely to be grazed, mostly with the involvement of our school groups. These new scattered trees will provide a welcome increase in tree cover on our site in future years, and a seed source for future tree regeneration. All trees planted came from local provenance tree seeds (mainly from within Ceredigion) and the crab apple trees were grown with seed from our ancient tree at Bwlch Corog.

A significant task in summer 2023 was clearing bracken from around the recently planted saplings in our tree regeneration area.

The larch plantation was thinned and high pruned according to schedule to encourage the growth of native trees and woodland ground flora. Ground flora is now varied with a range of native shrubs such as bilberry present; native saplings such as oak are regenerating and the thinning provided much needed light for them to flourish.

The larch timber was extracted and split to store for seasoning, and use as firewood for the campfires and wood stove.

Peatland Restoration

Trails were cut during autumn 2023, as well as some additional 'trial' patches to aid habitat diversification. Where trails were cut previously, a more diverse sward developed, and the animals continue to graze.

In 2023, we continued with work to diversify bog vegetation on the areas scraped of vegetation in 2022. We tried sphagnum planting (both plugs bought in, and sustainable harvest and translocation of native sphagnum from our site) for a second time, with a much higher success rate. Sphagnum was planted in November, the wettest part of the year, into other vegetation which protects the sphagnum from erosion. The sphagnum planted is now thriving and creating a healthy bog which will sequester more peat and carbon and continue to help our wetland habitats thrive.

COETIR ANIAN (CAMBRIAN WILDWOOD)

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2024

Grazing

Grazing by horses and cattle is the main process contributing to the restoration of the dwarf shrub vegetation of upland heath, for example heather species and bilberry, along with the diverse mosses and flowers of an upland heath. Areas of acid grassland have been favoured by the herbivores and have been restored to diverse pastures rich in flowering species.

The semi-wild herd of Konik horses grazed our uplands in summer 2023, but in winter 2023 they were rehomed to lowland estuary at Ynys Hir, where they are thriving in the woodland eating bramble. In past years they have struggled on our site over the winter without additional food, so we have formulated a plan to replace them with a breed better suited to the terrain. For a fourth year, a herd of Highland and Welsh white cattle were brought over from the neighbouring farm for the period 1 May to 30 September. This year the number of cattle on site was twelve.

Bracken management

Bracken was cleared on the paths and camping areas, and around young trees. This was undertaken with the support of volunteers, staff and contractors using hand tools.

Volunteers

11 Saturday land restoration volunteering days were held at Bwlch Corog, led by staff. In addition, from January 2024 we have trialled an additional monthly Thursday volunteer session, attracting small numbers but a different set of people.

Activities included tree planting, bracken slashing, clearing bramble from footpaths, chopping firewood, plant, and bird surveys, collecting native tree seeds, and sphagnum moss planting.

Our volunteers included local people and a regular group of asylum seekers and refugees from Wolverhampton City of Sanctuary. Additionally, the Aberystwyth University Student Conservation Volunteers joined us for our November volunteer day, bringing 35 people.

Our youth Nature Ambassadors groups aged 12-17 also tried volunteering, with a 2-hour session each time they visit.

Wider landscape impact

As part of our NNF project we have begun meetings with neighbouring landowners to discuss developing a partnership to benefit nature across more than one landholding. Three meetings of the prospective partnership were held, including a meeting at the Bwlch Corog cairn and a walk across three landholdings to explore potential footpath improvements and walking routes. In early 2024, we began a project funded by the National Peatland Action Programme which will support two of our neighbours to undertake surveys of their peatland.

In summer 2023 we also became formal partners of Tir Canol, a regional partnership which aims to bridge the divide between farming and nature conservation organisations.

Woodland Trust partnership

The charity continues to work in partnership with our landlords, Coed Cadw (The Woodland Trust), through joint meetings held every 6 months, and through hosting site visits for Woodland Trust personnel.

Education and wellbeing programmes

Primary schools

COETIR ANIAN (CAMBRIAN WILDWOOD)

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2024

The primary schools programme offers nine primary schools the chance for their year 4 pupils (or if it is a small school, the whole of their key stage 2 pupils) to visit our site for a varied programme of activities and learning experiences across 3 years. With repeated visits to our site, the pupils build a relationship with and develop a sense of place with our land and nature. We build on their learning over time which ensures they are learning at a deeper level and forging strong connections with the natural world. A strong, positive connection with nature improves mental health and wellbeing. We make sure that our programme of delivery reflects and enhances the national curriculum. Staff from the schools have commented on how the funding for transport for this programme is vital. Many schools are cutting down on visits due to the astronomical rise in travel costs, so the staff and pupils particularly value this opportunity to learn away from the school environment and in the great outdoors. All 3 schools in their second year of the programme (Bro Hyddgen Primary in Machynlleth, Ysgol Rhydpennau from Bow Street, and Ysgol Comins Coch, Aberystwyth) have attended a Wild Living Skills day on our site where they learnt fire skills (collecting natural materials for tinder, using a flint and steel, how to lay, light and then put out a fire safely), foraged for food and cooked over the campfire. Two schools came to Bwlch Corog in February and March 2024, to plant oak trees, as well as learn about how plants communicate with each other and celebrate the end of their project.

Nature Ambassadors

In 2023 we began a new programme for children of secondary school age, funded by WCVA, where groups of up to 15 young people aged 12-17 attend our site for six weekly day visits. The groups take part in activities such as nature art and bushcraft, as well as trying volunteering and contributing to the work of our project. Volunteering tasks have included tree planting, firewood stacking, bracken bashing, sphagnum moss planting, and tree monitoring. Schools visiting in the first year of the programme included Penglais School Aberystwyth, Ysgol Bro Hyddgen Machynlleth, and Llanidloes High School. A number of the pupils attending the sessions had additional learning needs or disabilities. Teachers have fed back that the pupils thrive on the sessions, gaining in confidence through the chance to learn new skills and spend time outside in nature.

Youth camps

The youth camps are led by local contractors with the support of our education team. Activities include fire making, foraging, filleting fish, spoon carving, mindfulness, nature awareness, singing, river walking, sleeping out in the open and much more. Feedback is consistently very positive, and it is a powerful experience for many of the participants.

Two youth camps of 5 days each were held in summer 2023, including:

10 young carers with the charity Ceredu;
6 pupils from Llanidloes High School.

Tiny Tots sessions

8 sessions held in April, May and June 23 (funded by Comic Relief and some money from PAVO) to which a regular group of parents came – we did activities based on the special natural phenomena associated with Spring and Summer e.g. pond dipping, making birds' nests, spring treasure hunt, learning about butterflies etc. There were eight regular families attending.

Winter Wild Days Out

6 Saturday sessions were run for local teenagers plus a trip to the Penpont project near Brecon. Over the sessions, around 25 teenagers took part, with a core group of 14.

Refugee Activity Day with funding from the *Wild Isles Appeal*. In March '24 an activity day for refugee families with children took place at Bwlch Corog, in partnership with City of Sanctuary from

COETIR ANIAN (CAMBRIAN WILDWOOD)

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Wolverhampton. The group planted trees, made charcoal, made sketches of the landscape using the charcoal. 18 attendees.

Community Events

Open Day

The annual open day for the project took place on June 10th, 2023, at Bwlch Corog. Around 40 people attended, and activities included looking at moths and taking part in a moth ID survey, a lichen walk and talk, a birdsong walk, and children's games and activities around the campfire.

Tree Dressing Day

In December 2023, a group of families with young children took part in our annual tree dressing day, with activities, craft, and storytelling to celebrate the Celtic tradition of tree dressing.

Monitoring and Impact

Ongoing monitoring and evaluation of our community programme takes place to meet the requirements of funders and to help us improve our activity programmes.

In 2023-4, we also worked on developing a framework for monitoring restoration of nature. We have installed dipwells on our peatland to measure water levels, monitored survival rates of young trees, and monitored changes to vegetation on our peatland, as well as survival rates of sphagnum moss translocation. We have begun moth monitoring in 2023 with the support of a local expert, and a number of bird surveys.

Shared Learning and visits

A number of universities sent groups of students to visit and learn about our work. These included Bangor University conservation and forestry students, Aberystwyth University biological science students, Cardiff University Geography Department, and the Centre for Alternative Technology MSc group.

Communications

The website was maintained and developed:

<https://www.coetiranian.org/>

<https://www.cambrianwildwood.org/>

Regular social media posts provided news on project, publicity for events and shared photos of the site and the activities.

Paper newsletters for Glaspwll local community published and distributed.

COETIR ANIAN (CAMBRIAN WILDWOOD)

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Notes on accounts

The charity accounts ended the year with a net profit of £102,996

Restricted income was £260,377

Unrestricted income was £109,661

Total expenditure was £267,042.

The balance sheet ended the year at £322,572 including a Land fund of £72,794

Public benefit considerations:

What is the charity's purpose?

The charity's objects or purpose is to promote the conservation, protection and improvement of the physical and natural environment by promoting biological diversity, for the benefit of the public.

How is this purpose beneficial?

This purpose is beneficial because land managed by the charity provides many services for the public, in particular biodiversity, public access, carbon sequestration and storage, and water regulation.

How does this purpose benefit the public or a section of the public?

The benefits apply to the entire planet because increased biodiversity and carbon sequestration and storage is a global benefit. In particular, the benefits apply to residents and visitors to the area who have open access to the land and are able to enjoy the scenery and wildlife, and benefit from the other ecosystems services. Participants on the education programmes enjoy the specific benefits developed for these beneficiaries.

How the trustees will further the charity's purpose for the public benefit?

The trustees will further the charity's purpose for the public benefit by raising money to buy more land, managing the land and running projects to restore natural habitats and wildlife, enabling the public to access the land, and maintaining and expanding the education and wellbeing programmes.

Trustee induction and training

The Charity provides an induction program for all new Trustees to fully equip them with the information and knowledge which they need to enable them to become effective Board members as quickly as possible. They are given all the Charity's key documents, including the current version of the constitution, CIO's Latest Trustees Report and accounts. In addition the Charity provides ICT Training to all new Trustees.

COETIR ANIAN (CAMBRIAN WILDWOOD)

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2024

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of The Trustees

Dr Joseph Cornelius Ellis Hope Chair

Signed by:

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DATE: 1/30/2025

COETIR ANIAN (CAMBRIAN WILDWOOD)

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 12 to 21.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of chartered accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

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



Joanna Roderick ACA
WJ James & Co
Bishop House
10 Wheat Street
Brecon
Powys LD3 7DG

Date: 30/01/25

COETIR ANIAN (CAMBRIAN WILDWOOD)**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2024**

		Unrestricted Funds	Restricted Funds	YEAR ENDED 31-Mar-24	YEAR ENDED 31-Mar-23 AS RESTATED
	Note	£	£	£	£
Incoming From:					
Donations		28,105	854	28,959	11,331
Grants		79,687	259,523	339,210	95,548
Other income		1,869	-	1,869	3,188
Total Income	2	109,661	260,377	370,038	110,067
Expenditure On:					
Charitable activities	3	71,683	195,359	267,042	174,176
Total Expenditure		71,683	195,359	267,042	174,176
Net Income/(expenditure)		37,978	65,018	102,996	(64,109)
Transfers between funds	13	(44)	44	-	-
		37,934	65,062	102,996	(64,109)
Total funds at start of period		89,057	130,519	219,576	283,685
Total funds at end of period		126,991	195,581	322,572	219,576

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing

The comparative funds are detailed in note 8
The notes on pages 14 to 22 form part of these financial statements

COETIR ANIAN (CAMBRIAN WILDWOOD)

BALANCE SHEET

AS AT 31 MARCH 2024

		31-Mar-24	31-Mar-23 AS RESTATED
	Note	£	£
Fixed Assets			
Tangible assets	9	96,224	90,319
Intangible assets	10	170	170
Current Assets			
Debtors	11	37,108	-
Cash at bank		203,579	132,488
		<u>240,687</u>	<u>132,488</u>
Creditors : Amounts falling due within one year	12	(14,509)	(3,401)
Net Current Assets		<u>226,178</u>	<u>129,087</u>
Net assets		<u><u>322,572</u></u>	<u><u>219,576</u></u>
Funds			
Unrestricted funds			
General funds	13	126,991	89,057
Restricted funds	13	195,581	130,519
		<u><u>322,572</u></u>	<u><u>219,576</u></u>

These financial statements were approved by the trustees on ... 2024 and are signed on its behalf by: 1/30/2025

.....
Dr Joseph Cornelius Ellis Hope Chair
Chairperson

Signed by:

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The notes on pages 14 to 22 form part of these financial statements

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies

- (a) The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activity are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be an impact on the charity's operation and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. 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

- (b) In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparatives was needed. No restatements were required.

- (c) Income from donations is included in incoming resources when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;

II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

On receipt, donated goods are recognised on the basis of the values of the gift to the charity which is the amount the charity would have been willing to pay to obtain goods of equivalent economic benefit on the open market; a corresponding amount is then recognised in the expenditure in the period of receipt.

- (d) Grants, including grants for fixed assets, are recognised within the accounts as they become receivable. Grants received in the accounting period in respect of future accounting periods are deferred until those periods. All material grants are disclosed in accordance with the Statement of Recommended Practice.

- (e) Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Resources expended are stated gross of VAT.

- (f) Fundraising costs are those incurred in running events to raise funds and in seeking voluntary Contributions. They do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of the objects of the charity.

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies

(g) Direct costs are allocated on an actual basis to the activities. Support costs are allocated on the basis of actual use of the resources. Governance costs include the costs relate to meeting the constitutional and statutory requirements.

(h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and Buildings - No Depreciation charged during the year as this was still in construction at year end.

Plant and machinery - 25% reducing balance

Office equipment - 25% reducing balance

Furniture and Fittings - 25% reducing balance

Fixed assets costing more than £500 have been capitalised at cost.

(i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

(j) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income

For the year ended 31 March 2024

	Unrestricted	Restricted	31-Mar-24	31-Mar-23 AS RESTATED
	£	£	£	£
Land Donations	-	854	854	954
Other donations	28,105	-	28,105	10,377
CAF Grant	-	-	-	-
Welsh Government: SMS	(10,418)	(6,277)	(16,695)	29,605
Welsh Government: Glastir Advanced	-	10,180	10,180	12,570
Welsh Government: Basic payment	22,620	-	22,620	21,809
National Peatlands Action programme	15,818	-	15,818	14,844
Summer of Fun, Comic Relief etc	-	-	-	11,720
Wild Isles	-	14,880	14,880	-
Nature Networks Fund, Waterloo Foundatio	-	142,565	142,565	-
The Woodland Investment Grant	-	45,231	45,231	-
Wales Council for Voluntary Action	-	36,223	36,223	-
Principality	-	10,000	10,000	-
Esmee Fairbairn strategic review	-	6,721	6,721	-
Esmee Fairbairn, postcode Community Trus	46,667	-	46,667	-
Employers Allowance	5,000	-	5,000	5,000
Other income	1,869	-	1,869	3,188
			-	
	109,661	260,377	370,038	110,067

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

For the year ended 31 March 2023

	Unrestricted	Restricted	31-Mar-23 AS RESTATED	31-Mar-22
	£	£	£	£
Land Donations	-	954	954	2,185
Other donations	10,377	-	10,377	25,064
CAF Grant	-	-	-	-
Welsh Government: SMS	-	29,605	29,605	74,936
Welsh Government: Glastir Advanced	12,570	-	12,570	12,580
Welsh Government: Basic payment	21,809	-	21,809	21,503
National Peatlands Action programme	-	14,844	14,844	-
Summer of Fun, Comic Relief etc	-	11,720	11,720	-
Other grants	-	-	-	5,423
Employers Allowance	-	5,000	5,000	-
Other income	3,188	-	3,188	250
	47,944	62,123	110,067	141,941

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

3 Charitable activities

For the year ended 31 March 2024

	Wages & salaries	Direct costs	Support cost	31-Mar-24	31-Mar-23 AS RESTATED
	£	£	£	£	£
Projects	164,966	60,434	33,366	258,766	169,101
Governance	-	8,276	-	8,276	5,075
	164,966	68,710	33,366	267,042	174,176

For the year ended 31 March 2023

	Wages & salaries	Direct costs	Support cost	31-Mar-23 AS RESTATED	31-Mar-22
	£	£	£	£	£
Projects	117,136	27,483	24,482	169,101	159,548
Governance	-	5,075	-	5,075	5,673
	117,136	32,558	24,482	174,176	165,221

Allocation is based on actual costs incurred

Support costs	2024	2023 AS RESTATED
	£	£
Other staff costs: recruitment, travel, training	13,846	6,068
Premises costs: rent, electricity, cleaning	6,910	7,280
Office costs: phone, internet, ICT, stationery, postage	1,835	1,526
Other costs: insurance, bank charges, horse costs	5,965	6,766
Depreciation	4,810	2,842
	33,366	24,482

4 Governance costs

	Unrestricted	Restricted	31-Mar-24	31-Mar-23 AS RESTATED
	£	£	£	£
Accountancy and bookkeeping fees	7,085	-	7,085	4,355
Independent examination fee	1,191	-	1,191	720
	8,276	-	8,276	5,075

All expenditure on governance costs in the year to 31 March 2024 was out of unrestricted funds.

COETIR ANIAN (CAMBRIAN WILDWOOD)**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****5 Net income for the year**

This is stated after charging:

	2024	2023 AS RESTATED
	£	£
Independent examiner's fees		
- for independent examination	1,191	720
- for other accountancy services	7,085	4,355
Depreciation	4,810	2,842

2 (2023:1) Trustees were paid £2,274 (2023: £1,000) for consultancy services provided to the charity during the year. Also £546.15 (2023:NIL) was paid for travel costs and £54 (2023: £NIL) for out of pocket expenses.

6 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023 AS RESTATED
	£	£
Wages and salaries	147,949	103,302
Social security costs (Employer NICs)	12,020	9,917
Pension	4,997	3,917
	164,966	117,136

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

The total employment benefits received by key management personnel in the year were £nil (2023: £nil).

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	No.	No.
Charitable activities	5	4
	5	4

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

COETIR ANIAN (CAMBRIAN WILDWOOD)**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****8 Comparative Statement of Financial Activity figures**

	Unrestricted Funds	Restricted Funds	YEAR ENDED 31-Mar-23 AS RESTATED
	£	£	£
Incoming From:			
Donations	10,377	954	11,331
Grants	34,379	61,169	95,548
Other income	3,188	-	3,188
Total Income	47,944	62,123	110,067
Expenditure On:			
Charitable activities	91,051	83,125	174,176
Total Expenditure	91,051	83,125	174,176
Net Income/(expenditure)	(43,107)	(21,002)	(64,109)
Transfers between funds	(11,071)	11,071	-
	(54,178)	(9,931)	(64,109)
Total funds at start of period	143,235	140,450	283,685
Total funds at end of period	89,057	130,519	219,576

9 Tangible fixed assets

	Land & Building £	Plant & Machinery £	Office Equipment £	Furniture & Fixtures £	Total £
Cost					
At 1 April 2023	81,793	15,888	6,895	2,555	107,131
Additions	-	11,246	907	-	12,153
Disposals	-	(1,918)	-	-	(1,918)
At 31 March 2024	81,793	25,216	7,802	2,555	117,366
Depreciation					
At 1 April 2023	-	9,797	4,628	2,387	16,812
Charge for the year	-	3,975	793	42	4,810
Eliminated on disposal	-	(480)	-	-	(480)
At 31 March 2024	-	13,292	5,421	2,429	21,142
Net book value					
At 31 March 2024	81,793	11,924	2,381	126	96,224
At 31 March 2023	81,793	6,091	2,267	168	90,319

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

10 Intangible Assets

	Trademark £	Total £
Cost		
At 1 April 2023	170	170
At 31 March 2024	170	170
Amortisation		
At 1 April 2023	-	-
At 31 March 2024	-	-
Net book value		
At 31 March 2024	170	170
At 31 March 2023	170	170

11 Debtors

	2024 £	2023 AS RESTATED £
National Peatlands Action Programme	15,818	-
Woodland Trust	6,000	-
Nature Networks Fund - May 2024	15,206	-
Stripe donations	84	-
	37,108	-

12 Creditors: amounts falling due within one year

	2024 £	2023 AS RESTATED £
Trade creditors	2,580	-
Other creditors	449	353
Taxation and social security	2,872	2,548
Accruals	275	500
Deferred income	8,333	-
	14,509	3,401

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13 Movement in funds

	At 01-Apr-23 AS RESTATED £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar-24 £
Restricted funds					
Land Fund	71,940	854		-	72,794
The Beryl Thomas Animal Welfare Trust	5,000		(5,000)	-	-
Summer of fun Sustainable Management Scheme	114		(114)	-	-
	6,277	(6,277)		-	-
Glastir Advanced	23,013	10,180	(25,345)	-	7,848
Comic Relief	4,072		(4,072)		-
Child Development Fund	1,573		(1,573)		-
National Peatlands Action Project	13,580		(13,580)		-
North Wales Wildlife Trust	4,950		(3,782)		1,168
Nature Networks	-	142,565	(92,650)		49,915
Volunteering Wales (WCVA) grant		36,223	(17,779)		18,444
Principality Grant		10,000	(6,181)		3,819
The Woodland Investment Grant		45,231	(18,487)		26,744
Wild Isles Crowdfund	-	14,880	(31)		14,849
Esmee Fairbairn	-	6,721	(6,765)	44	-
	<u>130,519</u>	<u>260,377</u>	<u>(195,359)</u>	<u>44</u>	<u>195,581</u>
Unrestricted funds					
General funds	89,057	109,661	(71,683)	(44)	126,991
	<u>89,057</u>	<u>109,661</u>	<u>(71,683)</u>	<u>(44)</u>	<u>126,991</u>
Total funds	<u>219,576</u>	<u>370,038</u>	<u>(267,042)</u>	<u>-</u>	<u>322,572</u>

The Transfer of £44 was to clear the deficit on the Esmee Fairbairn Fund.

COETIR ANIAN (CAMBRIAN WILDWOOD)**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****Prior Year Comparative (as restated)**

	At 01-Apr-22 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar-23 £
Restricted funds					
Land Fund	70,986	954	-	-	71,940
The Beryl Thomas Animal Welfare Trust	5,000	-	-	-	5,000
Winter of Wellbeing	1,733	-	(1,733)	-	-
Summer of fun	114	-	-	-	114
Sustainable Management Scheme	36,350	29,605	(70,749)	11,071	6,277
Glastir Advanced	26,267	-	(3,254)	-	23,013
Powys Summer of Comic Relief	-	1,124	(1,124)	-	-
Child Development Fund	-	4,072	-	-	4,072
National Peatlands Action Project	-	1,573	-	-	1,573
North Wales Wildlife Trust	-	14,845	(1,265)	-	13,580
Employment Allowance	-	4,950	-	-	4,950
	-	5,000	(5,000)	-	-
	140,450	62,123	(83,125)	11,071	130,519
Unrestricted funds					
General funds	143,235	47,944	(91,051)	(11,071)	89,057
	143,235	47,944	(91,051)	(11,071)	89,057
Total funds	283,685	110,067	(174,176)	-	219,576

13 Movement in funds (Continued)**Restricted Funds**

Land Fund - These are donations received by charity to enable the purchase of land.

The Beryl Thomas Animal Welfare Trust - The grant was given to fund the Red Squirrel and Water Vole introduction work.

Sustainable Management Scheme - This fund is for ongoing work in relation to the Cambrian Wildwood project which is grant funded by Welsh Government Rural Communities.

Glastir Advanced - Welsh Government agri-environment scheme with capital and revenue elements.

Esmee Fairbairn grant - Consultancy funding for a strategic review of the organisation.

The Woodland Investment Grant - Improvement and extension of native woodland and wood pasture on the site at Bwlch Corog and improving public access, also improving educational facilities.

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13 Movement in funds (Continued)

Nature Networks Fund - this funding supports Coetir Anian to deliver:

Habitat connectivity and biodiversity; moth survey, camera traps, sphagnum planting, grazing, tree planting and larch thinning in tandem with The Woodland Investment Grant (TWIG), increasing native woodland and wood pasture, lichen survey, introduction of red squirrels and water voles, improving relations with neighbouring land owners – Landscape Partnership, Peatland restoration in tandem with National Peatlands Action program – restoring Peat bog as a carbon sink, improving soil and water quality.

Improving access and community engagement – tiny tots and primary schools nature activity and education, paths and walkways, improve access especially for those less advantaged, access to cultural heritage –

To this end NNF funds Coetir Anian staff – Project manager 1/3, Education and Community manager ¾ and Habitats and Species manager 2/3 and specific project costs.

Volunteering Wales (WCVA) grant - The purpose of this grant is to fund school Nature Ambassadors projects and volunteer work days and to cover appropriate training for Coetir Anian staff in Mental Health awareness, safety and supervision.

Principality Grant - The purpose of this grant is to fund all project costs relating to the Wild Days Out program for young people.

Wild Isles Crowdfund - Wild Isles funds asylum seekers and refugee activities.

14 Analysis of unrestricted net assets

At 31 March 2024	Tangible Fixed assets	Other Net assets	Total
	£	£	£
Restricted funds	-	195,581	195,581
Unrestricted funds	96,224	30,767	126,991
	96,224	226,348	322,572

At 31 March 2023	Tangible Fixed assets	Other Net assets	Total
	£	£	£
Restricted funds	-	130,519	130,519
Unrestricted funds	90,319	(1,262)	89,057
	90,319	129,257	219,576

COETIR ANIAN (CAMBRIAN WILDWOOD)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

The Following page do not form part of the statutory financial statements for the year ended 31 March 2024 as covered by the independent examiners report on page 11

COETIR ANIAN (CAMBRIAN WILDWOOD)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2024

	YEAR ENDED 31-Mar-24	YEAR ENDED 31-Mar-23 AS RESTATED
	£	£
INCOME		
Restricted donations: Land donations	854	954
Restricted donations: Wild Isles	14,880	-
Unrestricted donations: Other donations	28,105	10,377
Restricted grants : Sustainable Management Scheme	(16,695)	29,605
Restricted grants: Nature Networks Fund, Waterloo foundation	142,565	-
Restricted grants: The Woodland Investment Grant	45,231	-
Restricted grants: Welsh Government Glastir Advanced	10,180	12,570
Restricted grants: National Peatlands Action Program	15,818	14,844
Restricted grants: Wales Council for Voluntary Action	36,223	-
Restricted grants: Principality	10,000	-
Restricted grants: Esmee Fairbairn strategic review	6,721	-
Restricted grants: Summer of Fun, Comic Relief etc	-	11,720
Unrestricted grants: Welsh Government Basic Payment	22,620	21,809
Employers' Allowance	5,000	5,000
Unrestricted grants: Esmee Fairbairn, Postcode Community	46,667	-
Other Income	1,869	3,188
TOTAL INCOME	370,038	110,067
EXPENDITURE ON:		
<i>Charitable Activities</i>		
Wages and salaries	147,949	103,302
Employers NIC	12,020	9,917
Employers Pension	4,997	3,917
	164,966	117,136
<i>Direct Costs</i>		
Materials + Camp food + Trees	7,150	3,100
Equipment + Tools	6,015	1,165
Contractors + Consultants	45,635	22,196
Marketing	1,634	1,022
	60,434	27,483
<i>Support costs</i>		
Recruitment	1,048	1,011
Travel	8,874	4,457
ICT + Internet + Phones	1,314	1,148
Stationery + Postage	521	378
Premises expenses	6,910	7,280
Charges: Bank charges + Paypal fees	498	518
Training	3,924	600
Insurance + DBS checks	3,894	3,435
Horses: Vet + Transport + Feed + Meds	1,573	2,813
Depreciation	4,810	2,842
	33,366	24,482

COETIR ANIAN (CAMBRIAN WILDWOOD)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES (continued)****YEAR ENDED 31 MARCH 2024*****Governance Costs***

Legal Fees

Accountancy and Payrol fees

Independent examiners fee

7,085

1,191

8,276

-

4,355

720

5,075

TOTAL EXPENDITURE

267,042

174,176

NET INCOME/(EXPENDITURE)

102,996

(64,109)

FUNDS BROUGHT FORWARD

219,576

283,685

FUND CARRIED FORWARD

322,572

219,576