

DAL DY DIR

England & Wales · Charity number 1171346

Details

Status Registered

Legal form CIO

Registered 2017-01-27

Register [View on the Charity Commission register](#)

Contact

Address The Office
Station Yard
Trefeglwys Road
Caersws
SY17 5HH

Phone 01686248054

Email info@daldydir.co.uk

Website www.daldydir.co.uk

Activities

Objects: THE RELIEF OF PEOPLE WITH DISABILITIES AND THEIR FAMILIES FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY:- PROVIDING OPPORTUNITIES FOR THEM THAT SUPPORT AND ENABLE THE CREATION OF SUSTAINED LIFE STRATEGIES, HEALTHY LIFESTYLES AND SUPPORT NETWORKS WITH THE AIM OF PROMOTING SOCIAL COHESION AND A GREATER UNDERSTANDING BETWEEN THEM AND DIFFERENT SOCIAL GROUPS;- CHALLENGING PERCEPTIONS OF DISABILITY AND OTHER MARGINALISED SECTORS OF SOCIETY AND BY SUPPORTING THE CREATION OF A COMMUNITY WHERE ALL PEOPLE CAN BE REGARDED AS EQUALS IRRESPECTIVE OF PERSONAL SITUATION;- CREATING A RURAL ENVIRONMENT WHERE PEOPLE WITH DISABILITIES CAN DEVELOP STRATEGIES AND INITIATIVES THAT AIM TO PREVENT OR REDUCE POVERTY AND ISOLATION/EXCLUSION THROUGH THE CREATION OF PERSONAL AND EDUCATIONAL TRAINING OPPORTUNITIES ALONGSIDE OTHER MINORITY GROUPS; AND BY- PROVIDING THEM WITH OPPORTUNITIES TO DEVELOP THEMSELVES, EXPERIENCE GREATER COMMUNITY SUPPORT AND NETWORKING FOR THEIR BENEFIT WITHOUT FEAR OF JUDGEMENT OR DISCRIMINATION.

Activities: Services for people with disabilities and people who are marginalised within their communities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Animals, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,704	£9,843	-	-
2023-12-31	£14,026	£25,222	-	-
2022-12-31	£48,505	£37,280	-	-
2021-12-31	£46,797	£37,554	-	-
2020-12-31	£171,748	£164,536	-	-

Trustees

Name	Role	Appointed
Amy Bowen		2025-10-14
Carol Bowen		2025-08-27
Tudor Lloyd-Kerry		2025-10-14

DAL DY DIR

England & Wales - Charity number 1171346

Accounts

Dal Dy Dir
REGISTERED CHARITY NUMBER: 1171346

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Report of the Trustees

p 3-5

Detailed Statement of Financial Activities

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with disabilities and their families for the public benefit in particular but not exclusively by:

Providing opportunities for them that support and enable the creation of sustained life strategies, healthy lifestyles and support networks with the aim of promoting social cohesion and a greater understanding between them and different social groups;

Challenging perceptions of disability and other marginalised sectors of society and by supporting the creation of a community where all people can be regarded as equals irrespective of personal situation;

Creating a rural environment where people with disabilities can develop strategies and initiatives that aim to prevent or reduce poverty and isolation/exclusion through the creation of personal and educational training opportunities alongside other minority groups; and by

Providing them with opportunities to develop themselves, experience greater community support and networking for their benefit without fear of judgement or discrimination.

Significant activities

The main activities undertaken for the public benefit in relation to these objectives are as follows;

Outdoor training and activities for groups and individuals
Crisis intervention
Advocacy and support

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

We continue to receive support from volunteers within our community for a number of activities based around outdoor learning and development of our horticulture programmes.

ACHIEVEMENT AND PERFORMANCE

As a charity we have continued to offer support and crisis intervention to people within our community. We have continued to see ramifications following the pandemic. We have also seen growing needs of the young people and adults that we work with. As Trustees we feel that we have achieved much since our start in 2016. We have seen the charity grow and develop and support many people. After nearly ten years at the helm we will be stepping down to allow new Trustees to take over in 2025 so the charity can continue to grow and develop. We will scale down our funding applications during this time so that the new trustees and staff will be able to set their own targets and goals.

FINANCIAL REVIEW

Financial position

We feel that there has been a challenging time to find sustainable financial core funding for the charity and have sought our new partnerships to ensure that we can continue as a charity.

Principal funding sources

Our principal source of fundraising was from charitable grants and from the provision of short breaks. We will continue to seek out opportunities for funding via charitable grants and partnerships over the coming year that will support the new structure proposed.

Investment policy and objectives

We will continue to invest in our community and our staff and endeavour to find opportunities for them to continue to develop by offering opportunities for learning and training.

Reserves policy

We do not hold reserves to allow for emergency repairs and expenditure this year.

Going concern

The challenges of Coronavirus followed by the financial climate has meant that funding opportunities are still restricted. Further partnerships have been sought and it has been agreed that the current Trustees will step down to allow for new Trustees to move the charity forwards in line with the needs of our community.

Principal Risks

The principal risks facing the charity are as follows;

General change in the charitable grants available and economic climate at the moment
Seeking out new avenues of funding for core activities
Ensuring smooth handover to new Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity has planned for the appointment of new Trustees in 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1171346

Principal address

The Office, Station yard, Trefeglwys Road, Caersws, SY17 5HH

Trustees
Dr K Palshis
Ms D Gibbens
S Burton Chairman

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently;
observe the methods and principles in the Charity SORP;
make judgements and estimates that are reasonable and prudent;
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the board of trustees on 28th August 2025 and signed on its behalf by:

S Burton - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED DECEMBER 2024

Turnover	
Donations received	50.00
Total Turnover	50.00
Cost of Sales	
Accomodation costs	159.00
Charitable activities - Crafts	259.94
Holiday - Activity costs	61.50
Livestock	110.12
Staff and volunteer travel costs	28.38
Volunteer lunches / food etc	7.70
Total Cost of Sales	626.64
Gross Profit	(576.64)
Administrative Costs	
Business Insurance	690.00
Computer & Software	446.40
Employee Wages and Salaries	6,100.00
General Expenses	1,980.00
Total Administrative Costs	9,216.40
Operating Profit	(9,793.04)
Other Income	
Other income	6,654.02
Total Other Income	6,654.02
Profit on Ordinary Activities Before Taxation	(3,139.02)
Profit after Taxation	(3,139.02)

BALANCE SHEET

Fixed Assets

Tangible Assets	
Fixtures and fittings - Cost	8,582.33
Office equipment and IT - Cost	1,456.31
Plant and Machinery - Cost	8,558.67
Total Tangible Assets	18,597.31
Total Fixed Assets	18,597.31
Creditors: amounts falling due within one year	
Accounts Payable	117.81
Bank Account	2,646.58
Cash	75.61
Historical Adjustment	(631.30)
Total Creditors: amounts falling due within one year	2,208.70
Net Current Assets (Liabilities)	(2,208.70)
Total Assets less Current Liabilities	16,388.61
Net Assets	16,388.61
Capital and Reserves	
Current Year Earnings	(3,139.02)
Profit and Loss Account	17,451.02
Reserves - CFIW RF	1,333.72
Reserves - Holidays	242.89
Reserves - The Big lottery RF	500.00
Total Capital and Reserves	16,388.61

NOTES TO FINANCIAL STATEMENT FOR YEAR ENDIGN DECEMBER 2024

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are for the individual entity only.

These financial statements are presented in £ sterling, rounded to the nearest £1.

Dal Dy Dir is an unincorporated charity and its principle address and registered charity number can be found within the Report of the Trustees.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees are of the opinion that the charity will be able to pay its liabilities as and when they fall due.

The trustees have reached this conclusion after assessing the charity's future cash and funding requirements along with budgets and medium term plans.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2024.

RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

ULTIMATE CONTROLLING PARTY

There is no one controlling party.

DAL DY DIR

England & Wales - Charity number 1171346

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
DAL DY DIR

D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with disabilities and their families for the public benefit in particular but not exclusively by:

- o Providing opportunities for them that support and enable the creation of sustained life strategies, healthy lifestyles and support networks with the aim of promoting social cohesion and a greater understanding between them and different social groups;
- o Challenging perceptions of disability and other marginalised sectors of society and by supporting the creation of a community where all people can be regarded as equals irrespective of personal situation;
- o Creating a rural environment where people with disabilities can develop strategies and initiatives that aim to prevent or reduce poverty and isolation/exclusion through the creation of personal and educational training opportunities alongside other minority groups; and by
- o Providing them with opportunities to develop themselves, experience greater community support and networking for their benefit without fear of judgement or discrimination.

Significant activities

The main activities undertaken for the public benefit in relation to these objectives are as follows;

- o Outdoor training and activities for groups and individuals
- o Crisis intervention
- o Advocacy and support

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

We continue to receive support from volunteers within our community for a number of activities based around outdoor learning and development of our horticulture programmes.

ACHIEVEMENT AND PERFORMANCE

As a charity we are finding the current climate difficult to navigate financially, which has impacted our abilities to offer all of the range of activities that we normally offer. We have continued to offer advice and advocacy to others and have sought out partnerships that may strengthen the charity in the future.

FINANCIAL REVIEW

Financial position

We feel that we are in a very challenging climate this year. The impact following decisions made by the WG in relation to holiday cottages has been huge to us, with a big loss in non restricted funding for core costs. We have also struggled to find suitable charitable funding streams due to changes following the pandemic.

Principal funding sources

Our principle source of funding was from a legacy grant.

We will continue to seek out opportunities for funding via charitable grants over the coming year.

Investment policy and objectives

We will continue to invest in our community and our staff and endeavour to find opportunities for them to continue to develop by offering opportunities for learning and training.

DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Reserves policy

We would like to hold reserves of £1,000 to allow for emergency repairs and expenditure, if at all possible however the impact Coronavirus has continued to affect our income.

Going concern

The challenges of Coronavirus followed by the financial climate has meant that funding opportunities are extremely sparse. We will continue to seek out bids from our regular funders as well as looking for new opportunities.

Principal Risks

The principal risks facing the charity are as follows;

- o General change in the charitable grants available and economic climate at the moment
- o Change to WG policy around holiday homes means we have changed our development plans and have less access to unrestricted funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity has not appointed any new trustees in the period.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171346

Principal address

The Forest
Kerry
Newtown
Powys
SY16 4DW

Trustees

Dr K Palshis
Ms D Gibbens
S Burton Chairman

Independent Examiner

Aled Davies FCCA
D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

Approved by order of the board of trustees on 5 September 2024 and signed on its behalf by:

S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DAL DY DIR**

Independent examiner's report to the trustees of Dal Dy Dir

I report to the charity trustees on my examination of the accounts of Dal Dy Dir (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Aled Davies FCCA

D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

5 September 2024

DAL DY DIR**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,226	2,800	14,026	18,644
Charitable activities					
Charitable Activities		-	-	-	10,354
Other income		-	-	-	19,507
Total		11,226	2,800	14,026	48,505
EXPENDITURE ON					
Raising funds		420	-	420	610
Charitable activities					
Charitable Activities		22,822	1,980	24,802	36,670
Total		23,242	1,980	25,222	37,280
NET INCOME/(EXPENDITURE)		(12,016)	820	(11,196)	11,225
RECONCILIATION OF FUNDS					
Total funds brought forward		(3,210)	23,678	20,468	9,243
TOTAL FUNDS CARRIED FORWARD		(15,226)	24,498	9,272	20,468

The notes form part of these financial statements

DAL DY DIR**BALANCE SHEET**
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	4	6,251	-	6,251	10,213
CURRENT ASSETS					
Stocks	5	40	-	40	320
Debtors	6	978	-	978	519
Cash at bank		(20,695)	24,498	3,803	11,216
		<u>(19,677)</u>	<u>24,498</u>	<u>4,821</u>	<u>12,055</u>
CREDITORS					
Amounts falling due within one year	7	(1,800)	-	(1,800)	(1,800)
		<u>(21,477)</u>	<u>24,498</u>	<u>3,021</u>	<u>10,255</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(15,226)</u>	<u>24,498</u>	<u>9,272</u>	<u>20,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>(15,226)</u>	<u>24,498</u>	<u>9,272</u>	<u>20,468</u>
NET ASSETS		<u>(15,226)</u>	<u>24,498</u>	<u>9,272</u>	<u>20,468</u>
FUNDS	8				
Unrestricted funds				(15,226)	(3,210)
Restricted funds				24,498	23,678
TOTAL FUNDS				<u>9,272</u>	<u>20,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 September 2024 and were signed on its behalf by:

S Burton - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are for the individual entity only.

These financial statements are presented in £ sterling, rounded to the nearest £1.

Dal Dy Dir is an unincorporated charity and its principle address and registered charity number can be found within the Report of the Trustees.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees are of the opinion that the charity will be able to pay its liabilities as and when they fall due.

The trustees have reached this conclusion after assessing the charity's future cash and funding requirements along with budgets and medium term plans.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,510	15,134	18,644
Charitable activities			
Charitable Activities	10,354	-	10,354
Other income	19,507	-	19,507
Total	<u>33,371</u>	<u>15,134</u>	<u>48,505</u>
EXPENDITURE ON			
Raising funds	610	-	610
Charitable activities			
Charitable Activities	17,194	19,476	36,670
Total	<u>17,804</u>	<u>19,476</u>	<u>37,280</u>
NET INCOME/(EXPENDITURE)	15,567	(4,342)	11,225
RECONCILIATION OF FUNDS			
Total funds brought forward	(18,777)	28,020	9,243

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>(3,210)</u>	<u>23,678</u>	<u>20,468</u>

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2023	7,588	7,385	4,995	356	20,324
Disposals	-	(559)	-	-	(559)
At 31 December 2023	<u>7,588</u>	<u>6,826</u>	<u>4,995</u>	<u>356</u>	<u>19,765</u>
DEPRECIATION					
At 1 January 2023	5,452	3,366	937	356	10,111
Charge for year	1,467	1,107	1,248	-	3,822
Eliminated on disposal	-	(419)	-	-	(419)
At 31 December 2023	<u>6,919</u>	<u>4,054</u>	<u>2,185</u>	<u>356</u>	<u>13,514</u>
NET BOOK VALUE					
At 31 December 2023	<u>669</u>	<u>2,772</u>	<u>2,810</u>	<u>-</u>	<u>6,251</u>
At 31 December 2022	<u>2,136</u>	<u>4,019</u>	<u>4,058</u>	<u>-</u>	<u>10,213</u>

5. STOCKS

	31.12.23	31.12.22
	£	£
Stocks	<u>40</u>	<u>320</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Prepayments	<u>978</u>	<u>519</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	<u>1,800</u>	<u>1,800</u>

8. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	(3,210)	(12,016)	(15,226)
Restricted funds			
Restricted fund	23,678	820	24,498
TOTAL FUNDS	<u>20,468</u>	<u>(11,196)</u>	<u>9,272</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	11,226	(23,242)	(12,016)
Restricted funds			
Restricted fund	2,800	(1,980)	820
TOTAL FUNDS	<u>14,026</u>	<u>(25,222)</u>	<u>(11,196)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	(18,777)	15,567	(3,210)
Restricted funds			
Restricted fund	28,020	(4,342)	23,678
TOTAL FUNDS	<u>9,243</u>	<u>11,225</u>	<u>20,468</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,371	(17,804)	15,567
Restricted funds			
Restricted fund	15,134	(19,476)	(4,342)
TOTAL FUNDS	<u>48,505</u>	<u>(37,280)</u>	<u>11,225</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(18,777)	3,551	(15,226)
Restricted funds			
Restricted fund	28,020	(3,522)	24,498
TOTAL FUNDS	<u>9,243</u>	<u>29</u>	<u>9,272</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,597	(41,046)	3,551
Restricted funds			
Restricted fund	17,934	(21,456)	(3,522)
TOTAL FUNDS	<u>62,531</u>	<u>(62,502)</u>	<u>29</u>

DAL DY DIR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

10. ULTIMATE CONTROLLING PARTY

There is no one controlling party.

DAL DY DIR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	226	6,388
Legacies	11,000	-
Grants	2,800	12,256
	<u>14,026</u>	<u>18,644</u>
Charitable activities		
Holidays	-	10,354
Other income		
Other income	-	5,700
Other Income - Insurance	-	13,807
	<u>-</u>	<u>19,507</u>
Total incoming resources	14,026	48,505
EXPENDITURE		
Other trading activities		
Opening stock	320	930
Loss on sale of tangible fixed assets	140	-
Closing stock	(40)	(320)
	<u>420</u>	<u>610</u>
Charitable activities		
Sundries	-	615
Livestock	2,127	1,277
Travel and accommodation	-	1,038
Food	292	1,139
Arts & Events	2,055	1,440
Projects	-	4,709
	<u>4,474</u>	<u>10,218</u>
Support costs		
Management		
Wages	10,200	13,819
Other operating leases	-	1,600
Insurance	536	85
Light and heat	-	1,151
Telephone	-	47
Postage and stationery	6	30
Repairs and renewals	1,517	1,647
Carried forward	12,259	18,379

This page does not form part of the statutory financial statements

DAL DY DIR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2023

	31.12.23	31.12.22
	£	£
Management		
Brought forward	12,259	18,379
Subscriptions	1,008	830
Training	-	500
Motor expenses	1,258	1,070
Dep'n of plant & machinery	1,467	1,491
Dep'n of fixtures & fittings	1,108	1,081
Dep'n of motor vehicles	1,248	937
Dep'n of computer equipment	-	121
Loss on sale of tangible fixed assets	-	183
	18,348	24,592
Governance costs		
Accountancy and legal fees	1,980	1,860
Total resources expended	25,222	37,280
Net (expenditure)/income	(11,196)	11,225

This page does not form part of the statutory financial statements

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Signature 1

Signed by Simon Burton using authentication code XFBecyZCSVvwXIII at IP address 92.14.12.138, on 2024/09/17 07:29:31 Z.

Simon Burton's e-mail address is: simon@8cw.co.uk.

DAL DY DIR

England & Wales - Charity number 1171346

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
DAL DY DIR

D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with disabilities and their families for the public benefit in particular but not exclusively by:

- o Providing opportunities for them that support and enable the creation of sustained life strategies, healthy lifestyles and support networks with the aim of promoting social cohesion and a greater understanding between them and different social groups;
- o Challenging perceptions of disability and other marginalised sectors of society and by supporting the creation of a community where all people can be regarded as equals irrespective of personal situation;
- o Creating a rural environment where people with disabilities can develop strategies and initiatives that aim to prevent or reduce poverty and isolation/exclusion through the creation of personal and educational training opportunities alongside other minority groups; and by
- o Providing them with opportunities to develop themselves, experience greater community support and networking for their benefit without fear of judgement or discrimination.

Significant activities

The main activities undertaken for the public benefit in relation to these objectives are as follows;

- o Outdoor training and activities for groups and individuals
- o Crisis intervention
- o Advocacy and support

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

We continue to receive support from volunteers within our community for a number of activities based around outdoor learning and development of our horticulture programmes.

ACHIEVEMENT AND PERFORMANCE

As a charity we have continued to offer support and crisis intervention to people affected by the pandemic in addition to our regular commitments. We have seen a rise in support requirements for people struggling with their mental health.

FINANCIAL REVIEW

Financial position

We feel that we have reached a more stable situation following the pandemic but understand that the future will be challenging following decisions made by the WG in relation to holiday cottages. With this in mind we have agreed to concentrate on activities giving volunteers opportunities as well as short breaks for families with disabilities. Although this means that we cannot rely as much on unrestricted funding we feel that given the current climate this is the most suitable way forwards.

Principal funding sources

Our principle source of fundraising was from charitable grants and from the provision of short breaks.

We will continue to seek out opportunities for funding via charitable grants over the coming year.

Investment policy and objectives

We will continue to invest in our community and our staff and endeavour to find opportunities for them to continue to develop by offering opportunities for learning and training.

DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2022**

FINANCIAL REVIEW

Reserves policy

We would like to hold reserves of £5,000 to allow for emergency repairs and expenditure, if at all possible however Coronavirus has affected our income and ability to retain that amount this year.

Going concern

The challenges of Coronavirus followed by the financial climate has meant that funding opportunities are still restricted. We will continue to seek out bid soft our regular funders as well as looking for new opportunities.

Principal Risks

The principal risks facing the charity are as follows;

- o General change in the charitable grants available and economic climate at the moment
- o Change to WG policy around holiday homes means we have changed our development plans and have less access to unrestricted funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity has not appointed any new trustees in the period.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171346

Principal address

The Forest
Kerry
Newtown
Powys
SY16 4DW

Trustees

Dr K Palshis
Ms D Gibbens
S Burton Chairman

Independent Examiner

Aled Davies FCCA
D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the board of trustees on 12 October 2023 and signed on its behalf by:

S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DAL DY DIR**

Independent examiner's report to the trustees of Dal Dy Dir

I report to the charity trustees on my examination of the accounts of Dal Dy Dir (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Aled Davies FCCA

D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

12 October 2023

DAL DY DIR**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,510	15,134	18,644	34,356
Charitable activities					
Charitable Activities		10,354	-	10,354	11,118
Other income		19,507	-	19,507	16,000
Total		33,371	15,134	48,505	61,474
EXPENDITURE ON					
Raising funds		610	-	610	403
Charitable activities					
Charitable Activities		17,194	19,476	36,670	65,950
Total		17,804	19,476	37,280	66,353
NET INCOME/(EXPENDITURE)		15,567	(4,342)	11,225	(4,879)
RECONCILIATION OF FUNDS					
Total funds brought forward		(18,777)	28,020	9,243	14,122
TOTAL FUNDS CARRIED FORWARD		(3,210)	23,678	20,468	9,243

The notes form part of these financial statements

DAL DY DIR**BALANCE SHEET**
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	10,213	-	10,213	9,031
CURRENT ASSETS					
Stocks	6	320	-	320	930
Debtors	7	519	-	519	93
Cash at bank		(12,462)	23,678	11,216	2,789
		(11,623)	23,678	12,055	3,812
CREDITORS					
Amounts falling due within one year	8	(1,800)	-	(1,800)	(3,600)
NET CURRENT ASSETS/(LIABILITIES)					
		(13,423)	23,678	10,255	212
TOTAL ASSETS LESS CURRENT LIABILITIES					
		(3,210)	23,678	20,468	9,243
NET ASSETS					
		(3,210)	23,678	20,468	9,243
FUNDS					
Unrestricted funds	9			(3,210)	(18,777)
Restricted funds				23,678	28,020
TOTAL FUNDS					
				20,468	9,243

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2023 and were signed on its behalf by:

S Burton - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are for the individual entity only.

These financial statements are presented in £ sterling, rounded to the nearest £1.

Dal Dy Dir is an unincorporated charity and its principle address and registered charity number can be found within the Report of the Trustees.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees are of the opinion that the charity will be able to pay its liabilities as and when they fall due.

The trustees have reached this conclusion after assessing the charity's future cash and funding requirements along with budgets and medium term plans.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2. AUDITORS' REMUNERATION

	31.12.22	31.12.21
	£	£
Auditors' remuneration for non audit work	<u>1,860</u>	<u>1,800</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	559	33,797	34,356
Charitable activities			
Charitable Activities	11,118	-	11,118
Other income	16,000	-	16,000
Total	<u>27,677</u>	<u>33,797</u>	<u>61,474</u>
EXPENDITURE ON			
Raising funds	403	-	403
Charitable activities			
Charitable Activities	38,444	27,506	65,950
Total	<u>38,847</u>	<u>27,506</u>	<u>66,353</u>
NET INCOME/(EXPENDITURE)	(11,170)	6,291	(4,879)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	(7,607)	21,729	14,122
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>(18,777)</u>	<u>28,020</u>	<u>9,243</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2022	7,138	8,285	-	701	16,124
Additions	-	-	4,995	-	4,995
Disposals	-	(450)	-	(345)	(795)
Reclassification	450	(450)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	7,588	7,385	4,995	356	20,324
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 January 2022	3,893	2,623	-	577	7,093
Charge for year	1,491	1,081	937	121	3,630
Eliminated on disposal	-	(270)	-	(342)	(612)
Reclassification/transfer	68	(68)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	5,452	3,366	937	356	10,111
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 December 2022	2,136	4,019	4,058	-	10,213
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	3,245	5,662	-	124	9,031
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6. STOCKS

	31.12.22	31.12.21
	£	£
Stocks	320	930
	<hr/>	<hr/>

DAL DY DIR**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022****7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Prepayments	519	93
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	1,800	3,600
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At
	£	£	31.12.22
			£
Unrestricted funds			
General fund	(18,777)	15,567	(3,210)
Restricted funds			
Restricted fund	28,020	(4,342)	23,678
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	9,243	11,225	20,468
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	33,371	(17,804)	15,567
Restricted funds			
Restricted fund	15,134	(19,476)	(4,342)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	48,505	(37,280)	11,225
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At
	£	£	31.12.21
			£
Unrestricted funds			
General fund	(7,607)	(11,170)	(18,777)
Restricted funds			
Restricted fund	21,729	6,291	28,020
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	14,122	(4,879)	9,243
	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,677	(38,847)	(11,170)
Restricted funds			
Restricted fund	33,797	(27,506)	6,291
TOTAL FUNDS	<u>61,474</u>	<u>(66,353)</u>	<u>(4,879)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	(7,607)	4,397	(3,210)
Restricted funds			
Restricted fund	21,729	1,949	23,678
TOTAL FUNDS	<u>14,122</u>	<u>6,346</u>	<u>20,468</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,048	(56,651)	4,397
Restricted funds			
Restricted fund	48,931	(46,982)	1,949
TOTAL FUNDS	<u>109,979</u>	<u>(103,633)</u>	<u>6,346</u>

DAL DY DIR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

11. ULTIMATE CONTROLLING PARTY

There is no one controlling party.

DAL DY DIR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,388	558
Grants	12,256	33,798
	<hr/>	<hr/>
	18,644	34,356
Charitable activities		
Holidays	10,354	11,118
Other income		
Other income	5,700	-
Other income - support re rent	-	3,000
Other income re: Covid-19	-	13,000
Other Income - Insurance	13,807	-
	<hr/>	<hr/>
	19,507	16,000
Total incoming resources	<hr/>	<hr/>
	48,505	61,474
EXPENDITURE		
Other trading activities		
Opening stock	930	950
Loss on sale of tangible fixed assets	-	383
Closing stock	(320)	(930)
	<hr/>	<hr/>
	610	403
Charitable activities		
Sundries	615	3,650
Livestock	1,277	888
Travel and accommodation	1,038	2,880
Food	1,139	873
Arts & Events	1,440	-
Projects	4,709	-
	<hr/>	<hr/>
	10,218	8,291
Support costs		
Management		
Wages	13,819	23,025
Other operating leases	1,600	9,600
Insurance	85	426
Light and heat	1,151	2,620
Telephone	47	199
Postage and stationery	30	79
Carried forward	16,732	35,949

This page does not form part of the statutory financial statements

DAL DY DIR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22	31.12.21
	£	£
Management		
Brought forward	16,732	35,949
Repairs and renewals	1,647	1,373
Subscriptions	830	1,263
Training	500	14,336
Motor expenses	1,070	-
Dep'n of plant & machinery	1,491	1,491
Dep'n of fixtures & fittings	1,081	1,216
Dep'n of motor vehicles	937	-
Dep'n of computer equipment	121	231
Loss on sale of tangible fixed assets	183	-
	<u>24,592</u>	<u>55,859</u>
Governance costs		
Auditors' remuneration for non audit work	1,860	1,800
Total resources expended	<u>37,280</u>	<u>66,353</u>
Net income/(expenditure)	<u>11,225</u>	<u>(4,879)</u>

This page does not form part of the statutory financial statements

DAL DY DIR

England & Wales - Charity number 1171346

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
DAL DY DIR

D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with disabilities and their families for the public benefit in particular but not exclusively by:

- o Providing opportunities for them that support and enable the creation of sustained life strategies, healthy lifestyles and support networks with the aim of promoting social cohesion and a greater understanding between them and different social groups;
- o Challenging perceptions of disability and other marginalised sectors of society and by supporting the creation of a community where all people can be regarded as equals irrespective of personal situation;
- o Creating a rural environment where people with disabilities can develop strategies and initiatives that aim to prevent or reduce poverty and isolation/exclusion through the creation of personal and educational training opportunities alongside other minority groups; and by
- o Providing them with opportunities to develop themselves, experience greater community support and networking for their benefit without fear of judgement or discrimination.

Significant activities

The main activities undertaken for the public benefit in relation to these objectives are as follows;

- o Outdoor training and activities for groups and individuals
- o Crisis intervention
- o Advocacy and support

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

We have a number of volunteers who help us, plus people who volunteer by fundraising for us locally. These volunteers have helped secure our standing locally.

ACHIEVEMENT AND PERFORMANCE

As a charity we have supported many new people due to Coronavirus.

FINANCIAL REVIEW

Financial position

Our projected position was not met as a result of Coronavirus. The charity has had to support more people despite having less access to funding. Due to lockdowns and social distancing rules, income generated by the holiday lets, which is one of the main sources of income for the charity, had significantly reduced. Additionally, income received from respite care ceased altogether during the period despite this being a principle activity of the charity that the charity has continued to provide.

Principal funding sources

Our principle source of fundraising was from charitable grants and from the provision of short breaks for young people.

Whilst we are concerned about the current availability of grants, which are become increasingly targeted, there is a need for our work and we will continue to provide this, whilst exploring new charitable funding streams, thus our short break work will continue. This is a concern, but we will work through it, as we have done in previous years.

DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Investment policy and objectives

We believe in empowering our staff through training and mentoring to be the best they can, this has been a massive positive to Dal Dy Dir since our inception. Not an Investment Policy as such, but how we view the investment in people who make Dal Dy Dir.

Reserves policy

We would like to hold reserves of £5,000 to allow for emergency repairs and expenditure, if at all possible however Coronavirus has affected our income and ability to retain that amount this year.

Going concern

The challenges of Coronavirus has meant that we have supported more people but have had less access to funding.

Principal Risks

The principal risks facing the charity are as follows;

- o Coronavirus
- o General change in the charitable grants available and economic climate at the moment
- o Increased costs due to rise in energy costs

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity has not appointed any new trustees in the period.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171346

Principal address

The Forest
Kerry
Newtown
Powys
SY16 4DW

Trustees

Dr K Palshis
Ms D Gibbens
S Burton Chairman

Independent Examiner

Aled Davies
FCCA
D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

DAL DY DIR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the board of trustees on 23 November 2022 and signed on its behalf by:

S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DAL DY DIR**

Independent examiner's report to the trustees of Dal Dy Dir

I report to the charity trustees on my examination of the accounts of Dal Dy Dir (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Aled Davies
FCCA
D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

23 November 2022

DAL DY DIR**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		559	33,797	34,356	30,664
Charitable activities					
Charitable Activities		11,118	-	11,118	139,506
Other income		16,000	-	16,000	65
Total		<u>27,677</u>	<u>33,797</u>	<u>61,474</u>	<u>170,235</u>
EXPENDITURE ON					
Raising funds		403	-	403	(950)
Charitable activities					
Charitable Activities		38,444	27,506	65,950	172,698
Total		<u>38,847</u>	<u>27,506</u>	<u>66,353</u>	<u>171,748</u>
NET INCOME/(EXPENDITURE)		(11,170)	6,291	(4,879)	(1,513)
RECONCILIATION OF FUNDS					
Total funds brought forward		(7,607)	21,729	14,122	15,635
TOTAL FUNDS CARRIED FORWARD		<u><u>(18,777)</u></u>	<u><u>28,020</u></u>	<u><u>9,243</u></u>	<u><u>14,122</u></u>

The notes form part of these financial statements

DAL DY DIR**BALANCE SHEET**
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	5	9,030	-	9,030	11,412
CURRENT ASSETS					
Stocks	6	930	-	930	950
Debtors	7	94	-	94	544
Cash at bank		(25,231)	28,020	2,789	3,016
		(24,207)	28,020	3,813	4,510
CREDITORS					
Amounts falling due within one year	8	(3,600)	-	(3,600)	(1,800)
NET CURRENT ASSETS/(LIABILITIES)		<u>(27,807)</u>	<u>28,020</u>	<u>213</u>	<u>2,710</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(18,777)</u>	<u>28,020</u>	<u>9,243</u>	<u>14,122</u>
NET ASSETS		<u>(18,777)</u>	<u>28,020</u>	<u>9,243</u>	<u>14,122</u>
FUNDS	9				
Unrestricted funds				(18,777)	(7,607)
Restricted funds				28,020	21,729
TOTAL FUNDS				<u>9,243</u>	<u>14,122</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 November 2022 and were signed on its behalf by:

S Burton - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are for the individual entity only.

These financial statements are presented in £ sterling, rounded to the nearest £1.

Dal Dy Dir is an unincorporated charity and its principle address and registered charity number can be found within the Report of the Trustees.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees are of the opinion that the charity will be able to pay its liabilities as and when they fall due.

The trustees have reached this conclusion after assessing the charity's future cash and funding requirements along with budgets and medium term plans.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021****1. ACCOUNTING POLICIES - continued****Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2. AUDITORS' REMUNERATION

	31.12.21	31.12.20
	£	£
Auditors' remuneration for non audit work	<u>1,800</u>	<u>1,800</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,723	28,941	30,664
Charitable activities			
Charitable Activities	139,506	-	139,506
Other income	65	-	65
Total	<u>141,294</u>	<u>28,941</u>	<u>170,235</u>
EXPENDITURE ON			
Raising funds	(950)	-	(950)
Charitable activities			
Charitable Activities	<u>165,486</u>	<u>7,212</u>	<u>172,698</u>
Total	<u>164,536</u>	<u>7,212</u>	<u>171,748</u>
NET INCOME/(EXPENDITURE)	(23,242)	21,729	(1,513)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	15,635	-	15,635
TOTAL FUNDS CARRIED FORWARD	<u>(7,607)</u>	<u>21,729</u>	<u>14,122</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2021	7,188	7,745	701	15,634
Additions	400	540	-	940
Disposals	(450)	-	-	(450)
At 31 December 2021	<u>7,138</u>	<u>8,285</u>	<u>701</u>	<u>16,124</u>
DEPRECIATION				
At 1 January 2021	2,470	1,407	346	4,223
Charge for year	1,492	1,216	231	2,939
Eliminated on disposal	(68)	-	-	(68)
At 31 December 2021	<u>3,894</u>	<u>2,623</u>	<u>577</u>	<u>7,094</u>
NET BOOK VALUE				
At 31 December 2021	<u>3,244</u>	<u>5,662</u>	<u>124</u>	<u>9,030</u>
At 31 December 2020	<u>4,718</u>	<u>6,338</u>	<u>355</u>	<u>11,411</u>

6. STOCKS

	31.12.21 £	31.12.20 £
Stocks	<u>930</u>	<u>950</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Prepayments	<u>94</u>	<u>544</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021****8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Other creditors	3,600	1,800
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	(7,607)	(11,170)	(18,777)
Restricted funds			
Restricted fund	21,729	6,291	28,020
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	14,122	(4,879)	9,243
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,677	(38,847)	(11,170)
Restricted funds			
Restricted fund	33,797	(27,506)	6,291
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	61,474	(66,353)	(4,879)
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	15,635	(23,242)	(7,607)
Restricted funds			
Restricted fund	-	21,729	21,729
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	15,635	(1,513)	14,122
	<u> </u>	<u> </u>	<u> </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021****9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,294	(164,536)	(23,242)
Restricted funds			
Restricted fund	28,941	(7,212)	21,729
TOTAL FUNDS	<u>170,235</u>	<u>(171,748)</u>	<u>(1,513)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	15,635	(34,412)	(18,777)
Restricted funds			
Restricted fund	-	28,020	28,020
TOTAL FUNDS	<u>15,635</u>	<u>(6,392)</u>	<u>9,243</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,971	(203,383)	(34,412)
Restricted funds			
Restricted fund	62,738	(34,718)	28,020
TOTAL FUNDS	<u>231,709</u>	<u>(238,101)</u>	<u>(6,392)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

10. RELATED PARTY DISCLOSURES

During the year, income in relation to the holiday let was received from Mr Simon Burton of £1,500 (2020: £NIL). The Trustees confirm this transaction took place at arm's length.

11. ULTIMATE CONTROLLING PARTY

There is no one controlling party.

DAL DY DIR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 202131.12.21
£31.12.20
£**INCOME AND ENDOWMENTS****Donations and legacies**

Donations	558	1,724
Grants	33,798	28,940
	<u>34,356</u>	<u>30,664</u>

Charitable activities

Holidays	11,118	21,285
Forest School	-	400
Respite care	-	117,821
	<u>11,118</u>	<u>139,506</u>

Other income

Other income	-	65
Other income - support re rent	3,000	-
Other income re: Covid-19	13,000	-
	<u>16,000</u>	<u>65</u>

Total incoming resources61,474 170,235**EXPENDITURE****Other trading activities**

Opening stock	950	-
Loss on sale of tangible fixed assets	383	-
Closing stock	(930)	(950)
	<u>403</u>	<u>(950)</u>

Charitable activities

Sundries	3,650	3,489
Livestock	888	2,011
Travel and accommodation	2,880	4,103
Food	873	5,161
Care costs	-	69,502
	<u>8,291</u>	<u>84,266</u>

Support costs**Management**

Wages	23,025	39,319
Other operating leases	9,600	27,300
Insurance	426	85
Light and heat	2,620	2,414
Carried forward	35,671	69,118

This page does not form part of the statutory financial statements

DAL DY DIR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2021

	31.12.21	31.12.20
	£	£
Management		
Brought forward	35,671	69,118
Telephone	199	183
Postage and stationery	79	194
Repairs and renewals	1,373	4,248
Subscriptions	1,263	290
Training	14,336	8,365
Dep'n of plant & machinery	1,491	2,470
Dep'n of fixtures & fittings	1,216	1,407
Dep'n of computer equipment	231	346
	<hr/>	<hr/>
	55,859	86,621
Finance		
Bank charges	-	11
Governance costs		
Auditors' remuneration for non audit work	1,800	1,800
	<hr/>	<hr/>
Total resources expended	66,353	171,748
	<hr/>	<hr/>
Net expenditure	(4,879)	(1,513)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

DAL DY DIR

England & Wales - Charity number 1171346

Accounts

- 1 APR 2022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
DALDY DIR

D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

DALDY DIR

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with disabilities and their families for the public benefit in particular but not exclusively by:

- o Providing opportunities for them that support and enable the creation of sustained life strategies, healthy lifestyles and support networks with the aim of promoting social cohesion and a greater understanding between them and different social groups;
- o Challenging perceptions of disability and other marginalised sectors of society and by supporting the creation of a community where all people can be regarded as equals irrespective of personal situation;
- o Creating a rural environment where people with disabilities can develop strategies and initiatives that aim to prevent or reduce poverty and isolation/exclusion through the creation of personal and educational training opportunities alongside other minority groups; and by
- o Providing them with opportunities to develop themselves, experience greater community support and networking for their benefit without fear of judgement or discrimination.

Significant activities

The main activities undertaken for the public benefit in relation to these objectives are as follows;

- o Outdoor training and activities for groups and individuals
- o Crisis intervention
- o Advocacy and support

Public benefit

The Trustees have has regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

We have a number of volunteers who help us, plus people who volunteer by fundraising for us locally. These volunteers have helped secure our standing locally.

ACHIEVEMENT AND PERFORMANCE

As a charity we have continued to grow and support both our local community in addition to people with disabilities; in particular the opportunity to create social networks.

Coronavirus, whilst dramatically altering our projected income and streams of income, has been a benefit, as we have been able to help a multitude of local people, often marginalised, for example, elderly people, but also key workers such as NHS Workers. Through local supermarket donations and the support of local wholesalers, we were able at the height of lockdown and the pandemic to reach these people. For some of these people, we were the only human contact they had. These relationships have continued and we are proud to be able to support people who would otherwise be completely isolated and marginalised.

FINANCIAL REVIEW

Financial position

Our projected position was not met as a result of Coronavirus. Holiday lets were massively reduced but some emergency respite occurred, this affected our finances. There was a change in planned respite, as lockdown affected people.

Whilst not as strong as we would have liked, we have weathered the uncertainty of the year.

DAL DY DIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

Principal funding sources

Our principle source of fundraising was from charitable grants and from the provision of short breaks for young people.

Whilst we are concerned about the current availability of grants, which are become increasingly targeted, there is a need for our work and we will continue to provide this, whilst exploring new charitable funding streams, thus our short break work will continue. This is a concern, but we will work through it, as we have done in previous years.

Investment policy and objectives

We believe in empowering our staff through training and mentoring to be the best they can, this has been a massive positive to Dal Dy Dir since our inception. Not an Investment Policy as such, but how we view the investment in people who make Dal Dy Dir.

Reserves policy

We would like to hold reserves of £5,000 to allow for emergency repairs and expenditure, if at all possible however Coronavirus has affected our income and ability to retain that amount this year.

Going concern

The challenges of Coronavirus has meant that we have supported more people but have had less access to funding.

Principal Risks

The principal risks facing the charity are as follows;

- o Coronavirus
- o General change in the charitable grants available and economic climate at the moment
- o Increased costs due to rise in energy costs

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171346

Principal address

The Forest
Kerry
Newtown
Powys
SY16 4DW

Trustees

Dr K Palshis
Ms D Gibbens
S Burton Chairman (appointed 1.9.20)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Aled R Davies
FCCA
D.R.E. & Co. Limited
Chartered Accountants
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the board of trustees on 31 March 2022 and signed on its behalf by:



S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DAL DY DIR**

Independent examiner's report to the trustees of Dal Dy Dir

I report to the charity trustees on my examination of the accounts of Dal Dy Dir (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

The financial statements for the year ended 31st December 2020 do not contain comparatives as we have not been provided with this information.



Aled R Davies
FCCA
D.R.E. & Co. Limited
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SY11 2HG

31 March 2022

DAL DY DIR

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		1,723	28,941	30,664
Charitable activities				
Charitable Activities		139,506	-	139,506
Other income		65	-	65
Total		141,294	28,941	170,235
EXPENDITURE ON				
Raising funds		(950)	-	(950)
Charitable activities				
Charitable Activities		165,486	7,212	172,698
Total		164,536	7,212	171,748
NET INCOME/(EXPENDITURE)		(23,242)	21,729	(1,513)
RECONCILIATION OF FUNDS				
Total funds brought forward		15,635	-	15,635
TOTAL FUNDS CARRIED FORWARD		(7,607)	21,729	14,122

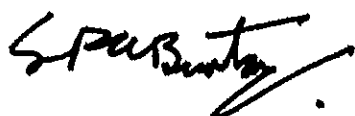
The notes form part of these financial statements

DALDY DIR

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	4	11,411	-	11,411
CURRENT ASSETS				
Stocks	5	950	-	950
Debtors	6	545	-	545
Cash at bank		(18,713)	21,729	3,016
		(17,218)	21,729	4,511
CREDITORS				
Amounts falling due within one year	7	(1,800)	-	(1,800)
NET CURRENT ASSETS/(LIABILITIES)		(19,018)	21,729	2,711
TOTAL ASSETS LESS CURRENT LIABILITIES		(7,607)	21,729	14,122
NET ASSETS		(7,607)	21,729	14,122
FUNDS	8			
Unrestricted funds				(7,607)
Restricted funds				21,729
TOTAL FUNDS				14,122

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2022 and were signed on its behalf by:



S Burton - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are for the individual entity only.

These financial statements are presented in £ sterling, rounded to the nearest £1.

Dal Dy Dir is an unincorporated charity and its principle address and registered charity number can be found within the Report of the Trustees.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees are of the opinion that the charity will be able to pay its liabilities as and when they fall due.

The trustees have reached this conclusion after assessing the charity's future cash and funding requirements along with budgets and medium term plans.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2. AUDITORS' REMUNERATION

Auditors' remuneration for non audit work	£ <u>1,800</u>
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3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020.

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2020	4,913	1,632	346	6,891
Additions	<u>2,275</u>	<u>6,113</u>	<u>355</u>	<u>8,743</u>
At 31 December 2020	<u>7,188</u>	<u>7,745</u>	<u>701</u>	<u>15,634</u>
DEPRECIATION				
Charge for year	<u>2,470</u>	<u>1,407</u>	<u>346</u>	<u>4,223</u>
NET BOOK VALUE				
At 31 December 2020	<u>4,718</u>	<u>6,338</u>	<u>355</u>	<u>11,411</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

5. STOCKS

Stocks	£ 950
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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Prepayments	£ 545
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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 1,800
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8. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	15,635	(23,242)	(7,607)
Restricted funds			
Restricted fund	-	21,729	21,729
TOTAL FUNDS	<u>15,635</u>	<u>(1,513)</u>	<u>14,122</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,294	(164,536)	(23,242)
Restricted funds			
Restricted fund	28,941	(7,212)	21,729
TOTAL FUNDS	<u>170,235</u>	<u>(171,748)</u>	<u>(1,513)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

10. ULTIMATE CONTROLLING PARTY

There is no one controlling party.

DAL DY DIR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2020

£

INCOME AND ENDOWMENTS**Donations and legacies**Donations 1,724
Grants 28,940

30,664**Charitable activities**Holidays 21,285
Forest School 400
Respite care 117,821

139,506**Other income**

Other income 65

Total incoming resources

170,235**EXPENDITURE****Other trading activities**

Closing stock (950)

Charitable activitiesSundries 3,489
Livestock 2,011
Travel and accommodation 4,103
Food 5,161
Care costs 69,502

84,266**Support costs****Management**Wages 39,319
Other operating leases 27,300
Insurance 85
Light and heat 2,414
Telephone 183
Postage and stationery 194
Repairs and renewals 4,248
Subscriptions 290
Training 8,365
Plant and machinery 2,470
Fixtures and fittings 1,407
Computer equipment 346

86,621

This page does not form part of the statutory financial statements

DAL DY DIR

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	£
Management	
Finance	
Bank charges	11
Governance costs	
Auditors' remuneration for non audit work	<u>1,800</u>
Total resources expended	<u>171,748</u>
Net expenditure	<u><u>(1,513)</u></u>

This page does not form part of the statutory financial statements