

Charity registration number 1172496

Company registration number 8334788 (England and Wales)

**BYWYD GWYLLT GLASLYN WILDLIFE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# BYWYD GWYLLT GLASLYN WILDLIFE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	D Archer	
	G Williams	
	C Parry	
	T Harrison	
	J Babbage	
	I Cooper	
	G Pritchard	
	B Milne	(Appointed 12 December 2021)
	H Wood	(Appointed 12 December 2021)
Charity number	1172496	
Company number	8334788	
Registered office	Unit F1 Intec, Ffordd Y Parc Parc Menai Bangor Gwynedd Wales LL57 4FG	
Independent examiner	Barrie Buels	

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# BYWYD GWYLLT GLASLYN WILDLIFE

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# **BYWYD GWYLLT GLASLYN WILDLIFE**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The charity's objects focus on activities which benefit the community and in particular (without limitation) to:

- a) provide an opportunity for the public, schools and educational groups to see and learn more about ospreys and wildlife in the Glaslyn area and its environs;
- b) promote sustainable tourism and businesses in the area;
- c) endeavour to ensure the continued success of breeding ospreys in the Glaslyn area and its environs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. In shaping the charity's objectives and planning its activities the trustees have considered the Charity Commission's guidance on public benefit.

# **BYWYD GWYLLT GLASLYN WILDLIFE**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

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#### **Achievements and performance**

This has been another challenging year for Bywyd Gwyllt Glaslyn Wildlife (BGGW), with the lasting effects of the Covid-19 pandemic dominating its management and operations, and the everyday lives of its staff and volunteers.

Despite the Board being unable to meet face-to-face for the second consecutive year, it continued to embrace the Zoom technology for all Trustee meetings. It was an opportunity for us to review and reflect on the way we work and communicate, and to adapt accordingly.

Despite the uncertainty due to the pandemic's restrictions, our plans, and preparations for 2021 continued. In January and February, trenches were dug, power cables were laid at the Glaslyn nest site, and Scottish Power installed a transformer and a meter and by mid-February, the mains electricity power supply had been switched on at the Protection site. This was a significant development as it meant that all the Protection site equipment – three cameras, two microphones and caravan computer – could be powered by mains electricity should there be insufficient radiance to power the solar panels during the season. BGGW also registered with the Smart Export Guarantee (SEG) scheme, so that any surplus energy will be exported to the grid, and the charity will receive payments from Scottish Power for the surplus every 6 months.

As lockdown restrictions eased, the Pont Croesor site was duly adapted to hopefully welcome visitors back to the Visitor Centre. Staff and volunteers worked tirelessly to ensure that the Site would be visitor-friendly, in anticipation of the Welsh Government's go-ahead for the opening of indoor/outdoor attractions. This included a Meet and Greet area for Test, Track and Protect, a one-way system in the Visitor Centre and a restriction on numbers, appropriate signage to address Covid-19 requirements regarding social distancing and the wearing face masks were placed strategically, and hand sanitisers were placed across the site. Additionally, a new viewing area was created by installing a state-of-the-art outdoor weatherproof television showing live images from the nest on the side wall of the Visitor Centre.

These adaptations meant that on 26th April, we were ready to re-open the Visitor Centre and to confidently and safely welcome back our visitors and volunteers. We were well-supported by loyal followers and visitors throughout the season, and despite the reduction in the numbers for obvious reasons, the donations received, coupled with good income from the shop and café sales, were a huge boost to our finances.

The Live streaming of the nest was launched on St David's Day and the stage was set to welcome back our Ospreys and we were not disappointed. By the end of March, both Glaslyn male and female had returned safely and by mid-April the female had laid three eggs. Incubation proved uneventful, and the chicks hatched on 18th, 19th, and 22nd May. However, on 21st May it became evident, that the male had sustained a serious wing injury and was unable to provide fish for the female and chicks. This was a tragic turn of events for the Glaslyn family. After taking advice from an osprey expert, it was decided to intervene and provide supplementary fish. Sadly, during the following week, all the chicks died despite the female's initial efforts to feed them. Extra fish was provided until the last week in June when it became clear that the male was successfully fishing for himself and no longer needed our support. His subsequent behaviour and appearance throughout the season showed us that he had made a full recovery, remaining in the Glaslyn valley until mid-September.

During the season, we have continued to use social media effectively to keep BGGW relevant and in the public eye. By the end of the season subscribers to our Live Streaming on YouTube had increased to 3.11K, and our Facebook and Twitter support continues to climb, and our small independent charity continues to be the second most popular Osprey site in the UK. During the year we have received many generous online contributions from supporters across the world and our online shop continues to be well supported by our followers.

What next for BGGW? Last year, the new hide development was deferred, whilst we concentrated on modernising our aging Live Streaming technology at both sites for the 2021 season. However, during this season, we decided to proceed with our 2019 plans to build a new hide and consequently, we launched the New Hide Appeal on 1st August 2021. By mid-November the target of £35K had been surpassed. The generosity of our supporters from near and far has been overwhelming again this year and we are very grateful for every penny we have received. As a result of such a magnificent response to our Appeal, we can now proceed with the building of the new hide early in 2022.

# BYWYD GWYLLT GLASLYN WILDLIFE

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### Events since the balance sheet date

Despite another difficult year, due to the dedication and professionalism of staff and trustees and the support of volunteers, members and followers, BGGW continues to grow as a resilient and confident charity during 2022.

Work on the replacement hide had started before Christmas 2021 and some unusually clement and dry weather during January and February saw the contractor make very good progress and the hide was completed and was ready to be opened to visitors by the time we opened at the end of March. The hide has proved a great success with all who have used it. The official opening took place at the beginning of July and the ceremony was extremely well supported. BGGW has now started work on drawing up a comprehensive site development plan which it intends to complete over the winter period and which will complement the improved facilities provided by the hide.

While still below pre-Covid figures, the number of visitors has continued to rise over the season.

Unfortunately, probably as a result of the state of the current labour market, BGGW failed to appoint a second, part-time member of staff to act as a Communications and Engagement Officer. This necessitated a rethink on the way we had intended to organise ourselves and a contingency plan was put in place which, together with our success in attracting a number of new, dedicated volunteers to join our existing team, has proved successful.

Finally, after the tragedy of losing all three chicks in 2021, the birds have successfully raised three healthy chicks that have fledged and will soon leave on their migration flight to Africa.

### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and they are satisfied that systems are in place to mitigate exposure to major risks.

### Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Archer

R G Gibbs

(Resigned 12 December 2021)

G Williams

C Parry

T Harrison

J Babbage

I Cooper

M Humphreys

(Resigned 12 December 2021)

S Morriss

(Resigned 14 March 2021)

G Pritchard

B Milne

(Appointed 12 December 2021)

H Wood

(Appointed 12 December 2021)

# **BYWYD GWYLLT GLASLYN WILDLIFE**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 DECEMBER 2021**

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Trustees are appointed by invitation of the Board.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees meet regularly to oversee the organisation of activities and ensure best practice and compliance with relevant laws and regulations.

The charity does not employ any officers directly. Part time posts are administered on behalf of the charity by North Wales Wildlife Trust, a charity registered in England & Wales, charity registration number 230772.

### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.

G Williams

**Trustee**

15 September 2022

# BYWYD GWYLLT GLASLYN WILDLIFE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BYWYD GWYLLT GLASLYN WILDLIFE

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I report to the trustees on my examination of the financial statements of Bywyd Gwyllt Glaslyn Wildlife (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Barrie Buels FCCA FCIE  
Crestmere Limited,  
Chartered Certified Accountants  
Unit F1, Intec, Parc Menai, Bangor, LL57 4FG

Dated: 15 September 2022



# BYWYD GWYLLT GLASLYN WILDLIFE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	3	68,087	49,126
Other trading activities	4	48,795	46,555
<b>Total income</b>		116,882	95,681
<b><u>Expenditure on:</u></b>			
Raising funds	5	3,021	4,894
Charitable activities	6	83,352	53,213
<b>Total expenditure</b>		86,373	58,107
<b>Net income for the year/ Net movement in funds</b>		30,509	37,574
Fund balances at 1 January 2021		91,142	53,568
<b>Fund balances at 31 December 2021</b>		121,651	91,142

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

All income and expenditure derive from continuing activities.

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

# BYWYD GWYLLT GLASLYN WILDLIFE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		27,305		24,081
<b>Current assets</b>					
Stocks	10	5,241		723	
Cash at bank and in hand		90,065		67,258	
		<u>95,306</u>		<u>67,981</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(960)</u>		<u>(920)</u>	
Net current assets			94,346		67,061
<b>Total assets less current liabilities</b>			<u>121,651</u>		<u>91,142</u>
<b>Income funds</b>					
Unrestricted funds			121,651		91,142
			<u>121,651</u>		<u>91,142</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 September 2022

G Williams  
Trustee

Company registration number 8334788

# BYWYD GWYLLT GLASLYN WILDLIFE

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	13		34,272		47,986
<b>Investing activities</b>					
Purchase of tangible fixed assets		(11,465)		(24,773)	
<b>Net cash used in investing activities</b>			(11,465)		(24,773)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			22,807		23,213
Cash and cash equivalents at beginning of year			67,258		44,045
<b>Cash and cash equivalents at end of year</b>			90,065		67,258
<b>Relating to:</b>					
Cash at bank and in hand			90,065		67,258

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# BYWYD GWYLLT GLASLYN WILDLIFE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **1 Accounting policies**

#### **Charity information**

Bywyd Gwyllt Glaslyn Wildlife is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit F1 Intec, Ffordd Y Parc, Parc Menai, Bangor, Gwynedd, LL57 4FG, Wales.

#### **1.1 Accounting convention**

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

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

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

During the year the charity operated a single unrestricted income fund.

#### **1.4 Income**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BYWYD GWYLLT GLASLYN WILDLIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Liabilities are recognised on an accruals basis.

The principal expenditure activity of the charity is the operation of a wildlife centre at Pont Croesor in the Glaslyn Valley with a view to protecting breeding ospreys and highlighting the wealth of other wildlife in the area.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	over the primary licence agreement term
Plant and equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

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

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

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

# BYWYD GWYLLT GLASLYN WILDLIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

#### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	41,742	37,896
Income from grants	24,265	10,000
Membership fees	2,080	1,230
	<u>68,087</u>	<u>49,126</u>

# BYWYD GWYLLT GLASLYN WILDLIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

Welsh Business Support Grant	-	10,000
WCVA Third Sector Resilience Fund	24,265	-
	<u>24,265</u>	<u>10,000</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Fundraising events	48,795	46,555

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	3,021	4,894
	<u>3,021</u>	<u>4,894</u>

# BYWYD GWYLLT GLASLYN WILDLIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Charitable activities

	2021 £	2020 £
Depreciation and impairment	8,241	9,190
Employment costs - North Wales Wildlife Trust	36,385	25,443
Rent	6,538	4,950
Light and heat	1,522	672
Repairs and maintenance	4,929	1,376
Insurance	1,575	1,333
Accountancy and Independent Examination	960	1,080
Bank and card charges	429	40
Printing, stationery and office costs	2,415	6,091
Telecommunications and IT costs	19,576	2,724
Sundry expenses	782	314
	<u>83,352</u>	<u>53,213</u>

Telecommunications and IT costs include amounts totalling £16,785 for the operation of a live streaming facility. Whilst this total includes some preparation costs, none of that expenditure is considered to be capital in nature.

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

Employment services are provided via North Wales Wildlife Trust, a charity registered in England & Wales.

There were no employees whose annual remuneration was more than £60,000.



# BYWYD GWYLLT GLASLYN WILDLIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
<b>Cost</b>			
At 1 January 2021	17,452	138,153	155,605
Additions	9,635	1,830	11,465
At 31 December 2021	27,087	139,983	167,070
<b>Depreciation and impairment</b>			
At 1 January 2021	17,452	114,072	131,524
Depreciation charged in the year	-	8,241	8,241
At 31 December 2021	17,452	122,313	139,765
<b>Carrying amount</b>			
At 31 December 2021	9,635	17,670	27,305
At 31 December 2020	-	24,081	24,081

### 10 Stocks

	2021 £	2020 £
Merchandise and cafe stock	5,241	723

### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	960	920

### 12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

# BYWYD GWYLLT GLASLYN WILDLIFE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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13	Cash generated from operations	2021 £	2020 £
	Surplus for the year	30,509	37,574
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	8,241	9,190
	Movements in working capital:		
	(Increase)/decrease in stocks	(4,518)	1,222
	Increase in creditors	40	-
	<b>Cash generated from operations</b>	<u>34,272</u>	<u>47,986</u>
14	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		