

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

Llewelyn Davies
Chartered Accountants
Yelverton House
St John Street
Whitland
Carmarthenshire
SA34 0AW

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18

TIR DEWI

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

What we do

Tir Dewi is a charity that was established to provide relief and support to farmers or members of their family (henceforth referred to in this report as farmers) who are experiencing difficulties - whatever the nature of those difficulties may be.

It is often difficult for us to answer when we are asked 'What does Tir Dewi do?' because the range of the support we provide is so broad. It can be a chat on our Freephone Helpline with a farmer who just needs to let off steam or, perhaps ask a question, or it can be many months of our volunteers working with a farmer to support them with a variety of issues. We also often liaise with third parties and bring in other support agencies where appropriate.

The reality is that most of the farmers that we speak with are struggling with multiple issues including practical ones, administration, financial and regulatory. These are compounded by concerns over upcoming changes to policy including the introduction of the 'Nitrate Vulnerable Zones (NVZ)' Legislation and the 'Sustainable Farming' changes to government farm support following the exit from the EU and the Common Agriculture Policy. Changes resulting from these will be huge, and they will have significant implications on work patterns and structure. Despite the announcement that the implementation of the SFS will be delayed, there is still significant uncertainty around what they will look like, making long-term planning difficult and causing great concern. Add to this the ongoing Bovine TB situation and financial uncertainties, and the farming community has plenty to worry about. Finally, we are frequently asked for support when poor health hits a farming family, and this includes physical and mental health.

How we do it

The support that we provide is almost entirely delivered by volunteers, with staff members assisting on some complicated cases. The volunteers are supported by the staff team through recruitment, training, safeguarding, deploying and supporting case work.

Work done by the volunteers includes casework, answering the Helpline, support with promotion, translation, IT, press, media and social media work and, of course some from our board of Trustees. Our Freephone Helpline is open every day of the year from 7.00 am to 10.00pm and is available in both the Welsh and English languages.

Partnerships with other organisations are essential to what we do - we don't pretend that we can sort out all problems and are happy to introduce others into a case where their support is more appropriate than ours (always with the necessary permissions to protect farmers and satisfy GDPR requirements). Key among these partners are other farming charities including RABI, The DPJ Foundation and FCN, but it also extends to other 'mainstream' charities such as Macmillan Cancer Support or the Parkinson's Society as, of course, farmers suffer from cancer and other conditions too. These partners also refer cases to us if they believe we are best placed to provide the support needed. During this reporting period, the number of referrals has continued to increase as trust in Tir Dewi co-operation amongst the charities has developed further.

Tir Dewi is also a part of the Welsh Farm Support Group which work alongside other farming charities and Welsh Government, this helps us to build relationships and feedback our concerns to Welsh Government. We are also part of the Princes' Countryside Fund's Farm Support Group which comprises similar organisations across the UK, enabling an exchange of best practice and mutual support across the group.

Tir Dewi's Trustees confirm that they have had regard for the Charity Commission's guidance on public benefit throughout Tir Dewi's operation. It is the opinion of the Trustees of Tir Dewi that the charity has fulfilled its commitment to public benefit.

TIR DEWI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Where we do it

Tir Dewi is now an established support provider in Carmarthenshire, Ceredigion, Pembrokeshire, Conwy, Gwynedd and launched into Ynys Mon during 2020. In 2023 our service was extended into Flintshire and Denbighshire. We have a staff team of 6, 11 Trustees and 60 volunteers.

We also launched into Powys where the service was to be led by a volunteer. Unfortunately, that volunteer suffered with Covid and other long-term conditions and had to resign. The lack of specific funding for the region meant we had to suspend our formal presence there, although we are still approached by farmers from the county and provide support whenever it is requested.

Following the success of Clwb Ffermwyr Mon, we have launched a similar venture in Llyn and Clwyd, and plan to launch another in Meirionnydd.

Our commitment to the Welsh Language

Since our formation, everything that we have done has been available in Welsh, with over 75% of our work done through the medium of Welsh. 5 of 6 staff are first language Welsh along with 10 of our 11 Trustees and 80% of our volunteers.

This is really important to us as it reflects the fact that the vast majority of our clients live and work primarily using the Welsh language on a daily basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cases

By the end of this reporting period Tir Dewi has provided support on over 500 cases and to around 2000 individuals. The rate of new case referrals is increasing and we expect the number to accelerate further in the coming year.

The variety of issues and combinations of issues remains almost infinite including financial worries, relationship breakdowns, problems with suppliers, physical health and the consequences of poor mental health and wellbeing.

Sometimes, cases are quite straightforward - a farmer may have an issue that is causing difficulty as they are unsure how to complete a document, don't have the time or are at risk of missing an important deadline. Here, we can deploy a suitable volunteer, resolve it with the farmer creating a very positive, clear outcome.

Sometimes a farmer needs someone to talk to - an opportunity for a chat, a good old moan or to discuss a specific issue. Here, our volunteer, usually on the Helpline, will provide that listening ear and, where possible, words of support and encouragement. That may be enough, and we have callers who may return often to get their opportunity for some 'friendship'.

All too often, a case will involve a farmer with so many issues that they have lost the ability to cope; they can no longer see the issues separately and have become almost paralysed in their ability to resolve them. Here, our volunteers engage for many weeks or even months to work with the farmer to create clarity, prioritise issues and to set about supporting them to resolve them. This often involves working with partners and creating a package of support. These complex cases are often seen as the 'headline' cases, but all of the above are important to us, and, of course, to the farmer with the need.

This year, uncertainty over the upcoming changes to SFS, TB in the North, and financial concerns have been the most obvious causes of concern.

Staff

During this year, a change of personnel led to some re-organising of roles within the staff team, leading to a structure of CEO (full time), Operations manager (full time), Volunteer & Training manager (part time), Development manager (part time), Communications and Partner manager South (part time), Communications and Partner Manager North and Clwb Ffermwyr Leader (part time), and Finance manager (part time).

Volunteers

Our volunteer numbers have remained quite stable during the year at around 65. We have once again experienced volunteer turnover of between 15 and 20% as some felt they could no longer engage while other new names came forward.

Through training and volunteer meetings we have been able to develop our volunteers further so that many more are now actively involved in Tir Dewi. This includes the Helpline, which is staffed by bilingual volunteers seven days a week and volunteer engagement in more complex case-work has increased with the range of support functions provided by volunteers now being many and varied.

We have facilitated regular supervision and peer support sessions on zoom for all volunteers which has enabled greater engagement and co-operation between staff and volunteers.

TIR DEWI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Funders

Funding can be a real concern; but the generosity and support of our funders - of all shapes and sizes - continues to amaze us.

We received a variety of funding support during this period which include the following:

The National Lottery Community Fund, The Royal Countryside Fund, The Third Sector Resilience Fund; Ynys Mon and Mantell Gwynedd.

Donations - We have had donations, large and small from corporate, group and private sources including very generous support from NFU Mutual Foundation, and many others. Private donations have come from individuals, churches and chapels, from farmer funerals and from concerts organised by a farming family and a men's choir.

A number of organisations have also named us as their Charity of the Year and donations are coming in from these too. Every pound that we get is so very welcome, and is so needed, but it is the thought behind it that moves us as a team - that people think of us, chose us, go to great efforts for us, it is clear that people value what Tir Dewi is doing and that is such a reward for our efforts and makes us proud. The Trustees, Staff and all at Tir Dewi are extremely grateful for all of this support.

Partners and networks

Our partnerships and networks continue to develop and are more important to us than ever. Whether it is working alongside other organisations to provide joint solutions to farmers, referring to others or receiving referrals from others, it is clear that we are all working towards the same ends and doing so ever more effectively. Conversations with RABI and the DPJ Foundation are regular events, wider discussions with the Rural Police, NHS teams including the Mental Health teams are more frequent, discussions with the farming unions are now expected rather than occasional, and so much more. Networks like the Welsh Farm Support Group, and the Princes' Countryside Fund Farm Support Group are very well established and Tir Dewi plays a strong part in all of them - not for our benefit, but to build more useful and enduring partnerships that will enable better support for farmers. It is very encouraging to know that so many organisations are willing, and keen to work with us, and we thank them all for it.

Press and media

We have had another wonderful year of media coverage including frequent features, mentions and interviews on BBC Radio Cymru and S4C. Local radio, hospital radio, newspapers, Papurau Bro, the farming press and so many others have combined to make this a year of very effective promotion of the Tir Dewi name and service. This in turn has helped farmers to become aware of us and given them the confidence to call us when they need to.

Once again, we offer our thanks to all in the media who help us to get the message out - that we are here to help, entirely confidentially and free of cost, whatever is needed.

Outcomes

It is tempting when writing a report such as this to say that the Staff are our most important consideration; that our volunteers are the most important element of our service; that our funders are the most important part of Tir Dewi; that our partnerships and networks are the most important part of our outreach. But the truth is that the farmers of Wales are the most important element of Tir Dewi. We exist for them, are kept busy by them, are often funded by them, they make up many of our volunteers and all of the volunteers are motivated to help them. Tir Dewi exists for farmers and they will always be at the heart of what we do. All of the organisation, leadership, training, funding, networking - all of this simply enables us to serve farmers better.

TIR DEWI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

During this reporting period we received 103 new requests for support. Through these new cases, we supported approximately 400 individuals and, at the end of the year were active on 46 open cases receiving ongoing support. There have been many difficult cases this year. Our volunteers met all of these clients' needs with grace, calmness and empathy. In other cases, people simply wanted a chat - here too, our volunteers gave their time - sometimes hours, to listen and, perhaps, to guide a little.

FINANCIAL REVIEW

Financial position

This year our income from funders and donors is £279,165. This has once again enabled a huge amount of work to be done to support farmers and farming families.

Our expenditure on service provision is £287,707 leaving us with a deficit of £7,122.

We have reserves of just over £114,000. With the future prospects of an increase in funding, we are comfortable that this is a reasonable position for Tir Dewi to be in.

FUTURE PLANS

What's the prognosis for farming and the need for farm support like ours?

Sadly, all of the challenges facing farmers that we commented on this time last year remain. It is worth re-listing them:

- SFS - where the long-term impact on farming is still as uncertain as last year - Changes to the main UK farm grants scheme as provided by government - where the final shape of the new scheme has still not been determined
- Continuing pressures of inspections and regulation.
- The introduction of NVZs leading to increased cost and uncertainty.
- Additional environmental pressures.
- Ongoing Bovine TB.
- Extreme isolation.

The pressures on farming as an industry and all individual farmers and farming families within it continues to increase and, as a result, more will find it difficult to cope.

We are aiming to continue to offer our invaluable support and guidance to farmers across Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. Tir Dewi is established as a CIO and is registered with the Charity Commission (Registered Number 1179204), with a governing document in the form of a constitution whose only voting members are the charity Trustees. Our Constitution was reviewed at our last AGM in June 2023 with no changes deemed necessary.

Charity constitution

Tir Dewi's Trustees (listed below) met 4 times during the year plus an AGM. Trustees are appointed and re-appointed by a resolution passed at Trustees' meetings. A Chair, Vice-Chair and Treasurer is elected from among the Trustees each year at the AGM.

TIR DEWI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179204

Principal address

Riverside
4 Gloster Terrace
Cardigan
Ceredigion
SA43 1DL

Trustees

Mr M T J Lewis
Ms S M Jones
Mr W P Hughes (resigned 22/6/2023)
Mr J T Davies
The Ven R H E Davies
Ms O M Davies
Mr J M Thomas (resigned 22/6/2023)
Mr H T Jones (appointed 22/6/2023)
Mr E LL Thomas
Mr A M Jones (appointed 20/6/2023)
The Rev R L M Jones (appointed 22/6/2023)
Mr E H Pugh (appointed 22/6/2023)
Mr P G H Jones (appointed 22/6/2023)

Independent Examiner

C R John FCA FCCA
Llewelyn Davies
Chartered Accountants
Yelverton House
St John Street
Whitland
Carmarthenshire
SA34 0AW

Approved by order of the board of trustees on 20 June 2024 and signed on its behalf by:

.....
Ms S M Jones - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIR DEWI

Independent examiner's report to the trustees of Tir Dewi

I report to the charity trustees on my examination of the accounts of Tir Dewi (the Trust) for the year ended 31 March 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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.

C R John FCA FCCA

Llewelyn Davies
Chartered Accountants
Yelverton House
St John Street
Whitland
Carmarthenshire
SA34 0AW

Date:

TIR DEWI**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		150,597	128,568	279,165	285,294
Investment income	2	<u>1,420</u>	<u>-</u>	<u>1,420</u>	<u>-</u>
Total		<u>152,017</u>	<u>128,568</u>	<u>280,585</u>	<u>285,294</u>
EXPENDITURE ON Charitable activities					
Provision of counselling & support services		159,139	128,568	287,707	228,451
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,679</u>
Total		<u>159,139</u>	<u>128,568</u>	<u>287,707</u>	<u>230,130</u>
NET INCOME/(EXPENDITURE)		(7,122)	-	(7,122)	55,164
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>121,604</u>	<u>-</u>	<u>121,604</u>	<u>66,440</u>
TOTAL FUNDS CARRIED FORWARD		<u>114,482</u>	<u>-</u>	<u>114,482</u>	<u>121,604</u>

The notes form part of these financial statements

TIR DEWI**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	5	7,560	-	7,560	11,880
Tangible assets	6	<u>4,799</u>	<u>870</u>	<u>5,669</u>	<u>9,110</u>
		12,359	870	13,229	20,990
CURRENT ASSETS					
Debtors	7	3,348	-	3,348	4,130
Cash at bank		<u>185,851</u>	<u>10,492</u>	<u>196,343</u>	<u>204,053</u>
		189,199	10,492	199,691	208,183
CREDITORS					
Amounts falling due within one year	8	(87,076)	(11,362)	(98,438)	(107,569)
		<u>102,123</u>	<u>(870)</u>	<u>101,253</u>	<u>100,614</u>
NET CURRENT ASSETS					
		<u>114,482</u>	-	<u>114,482</u>	<u>121,604</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>114,482</u>	-	<u>114,482</u>	<u>121,604</u>
NET ASSETS					
		<u>114,482</u>	-	<u>114,482</u>	<u>121,604</u>
FUNDS	10				
Unrestricted funds				<u>114,482</u>	<u>121,604</u>
TOTAL FUNDS				<u>114,482</u>	<u>121,604</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2024 and were signed on its behalf by:

.....
Ms O M Davies - Trustee

.....
Ms S M Jones - Trustee

The notes form part of these financial statements

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

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.

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.

Fixtures and fittings	- Straight line over 3 years
Computer equipment	- Straight line over 3 years

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 MARCH 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	<u>1,420</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>79,633</u>	<u>205,661</u>	<u>285,294</u>
EXPENDITURE ON			
Charitable activities			
Provision of counselling & support services	22,790	205,661	228,451
Other	<u>1,679</u>	<u>-</u>	<u>1,679</u>
Total	<u>24,469</u>	<u>205,661</u>	<u>230,130</u>
NET INCOME	55,164	-	55,164
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>66,440</u>	<u>-</u>	<u>66,440</u>
TOTAL FUNDS CARRIED FORWARD	<u>121,604</u>	<u>-</u>	<u>121,604</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. INTANGIBLE FIXED ASSETS

	Software development £
COST	
At 1 April 2023 and 31 March 2024	<u>12,960</u>
AMORTISATION	
At 1 April 2023	1,080
Charge for year	<u>4,320</u>
At 31 March 2024	<u>5,400</u>
NET BOOK VALUE	
At 31 March 2024	<u>7,560</u>
At 31 March 2023	<u>11,880</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>9,363</u>	<u>2,352</u>	<u>11,715</u>
DEPRECIATION			
At 1 April 2023	1,408	1,197	2,605
Charge for year	<u>3,141</u>	<u>300</u>	<u>3,441</u>
At 31 March 2024	<u>4,549</u>	<u>1,497</u>	<u>6,046</u>
NET BOOK VALUE			
At 31 March 2024	<u>4,814</u>	<u>855</u>	<u>5,669</u>
At 31 March 2023	<u>7,955</u>	<u>1,155</u>	<u>9,110</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>3,348</u>	<u>4,130</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 9)	-	821
Other creditors	<u>98,438</u>	<u>106,748</u>
	<u>98,438</u>	<u>107,569</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>821</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	121,604	(7,122)	114,482
Restricted funds			
Lottery - YFC	(361)	-	(361)
Mantell Gwynedd	<u>361</u>	<u>-</u>	<u>361</u>
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>121,604</u>	<u>(7,122)</u>	<u>114,482</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,017	(159,139)	(7,122)
Restricted funds			
Lottery - YFC	48,475	(48,475)	-
Princes Countryside Fund	1,325	(1,325)	-
Clwb Ffermwyr Mon	6,187	(6,187)	-
Anglesey Charity Elusennol Ynys Mon	7,499	(7,499)	-
Hywel Davies	16,975	(16,975)	-
Moondance	38,000	(38,000)	-
Royal Countryside Fund	<u>10,107</u>	<u>(10,107)</u>	<u>-</u>
	<u>128,568</u>	<u>(128,568)</u>	<u>-</u>
TOTAL FUNDS	<u>280,585</u>	<u>(287,707)</u>	<u>(7,122)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	66,440	55,164	121,604
Restricted funds			
Lottery - YFC	-	(361)	(361)
Mantell Gwynedd	<u>-</u>	<u>361</u>	<u>361</u>
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>66,440</u>	<u>55,164</u>	<u>121,604</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. 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	79,633	(24,469)	55,164
Restricted funds			
Llechi, Glo a Chefn Gwlad	21,509	(21,509)	-
WCVA	7,400	(7,400)	-
Lottery - YFC	97,356	(97,717)	(361)
Princes Countryside Fund	12,841	(12,841)	-
National Lottery	270	(270)	-
Mantell Gwynedd	3,962	(3,601)	361
Clwb Ffermwyr Mon	7,455	(7,455)	-
Anglesey Charity Elusennol Ynys Mon	1,001	(1,001)	-
Hywel Davies	25,775	(25,775)	-
Rank Golden Award	20,000	(20,000)	-
Rank T2S	8,092	(8,092)	-
	<u>205,661</u>	<u>(205,661)</u>	<u>-</u>
TOTAL FUNDS	<u>285,294</u>	<u>(230,130)</u>	<u>55,164</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	66,440	48,042	114,482
Restricted funds			
Lottery - YFC	-	(361)	(361)
Mantell Gwynedd	-	361	361
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>66,440</u>	<u>48,042</u>	<u>114,482</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

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	231,650	(183,608)	48,042
Restricted funds			
Llechi, Glo a Chefn Gwlad	21,509	(21,509)	-
WCVA	7,400	(7,400)	-
Lottery - YFC	145,831	(146,192)	(361)
Princes Countryside Fund	14,166	(14,166)	-
National Lottery	270	(270)	-
Mantell Gwynedd	3,962	(3,601)	361
Clwb Ffermwyr Mon	13,642	(13,642)	-
Anglesey Charity Elusenol Ynys Mon	8,500	(8,500)	-
Hywel Davies	42,750	(42,750)	-
Rank Golden Award	20,000	(20,000)	-
Rank T2S	8,092	(8,092)	-
Moondance	38,000	(38,000)	-
Royal Countryside Fund	10,107	(10,107)	-
	<u>334,229</u>	<u>(334,229)</u>	<u>-</u>
TOTAL FUNDS	<u>565,879</u>	<u>(517,837)</u>	<u>48,042</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

TIR DEWI**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	150,596	79,633
Grants	<u>128,569</u>	<u>205,661</u>
	279,165	285,294
Investment income		
Interest receivable	<u>1,420</u>	<u>-</u>
Total incoming resources	280,585	285,294
EXPENDITURE		
Charitable activities		
Wages	178,352	167,240
Home office allowance	2,133	1,768
Insurance	1,210	823
Telephone	3,885	3,648
Postage, stationery & printing	1,181	871
Advertising & promotion	16,579	22,290
Sundries	642	132
Admin costs	48,296	120
Computer costs	5,541	3,172
General expenses	-	1,152
Travelling costs	19,248	21,347
Subscriptions & training	262	2,053
Computer software	4,320	1,080
Fixtures and fittings	3,141	1,131
Computer equipment	<u>299</u>	<u>546</u>
	285,089	227,373
Support costs		
Management		
Sundries	-	1,078
Accountancy fees	<u>2,618</u>	<u>1,679</u>
	<u>2,618</u>	<u>2,757</u>
Total resources expended	<u>287,707</u>	<u>230,130</u>
Net (expenditure)/income	<u>(7,122)</u>	<u>55,164</u>

This page does not form part of the statutory financial statements

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

Llewelyn Davies
Chartered Accountants
Yelverton House
St John Street
Whitland
Carmarthenshire
SA34 0AW

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18

TIR DEWI

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

What we do

Tir Dewi is a charity that was established to provide relief and support to farmers or members of their family (henceforth referred to in this report as farmers) who are experiencing difficulties - whatever the nature of those difficulties may be.

It is often difficult for us to answer when we are asked 'What does Tir Dewi do?' because the range of the support we provide is so broad. It can be a chat on our Freephone Helpline with a farmer who just needs to let off steam or, perhaps ask a question, or it can be many months of our volunteers working with a farmer to support them with a variety of issues. We also often liaise with third parties and bring in other support agencies where appropriate.

The reality is that most of the farmers that we speak with are struggling with multiple issues including practical ones, administration, financial and regulatory. These are compounded by concerns over upcoming changes to policy including the introduction of the 'Nitrate Vulnerable Zones (NVZ)' Legislation and the 'Sustainable Farming' changes to government farm support following the exit from the EU and the Common Agriculture Policy. Changes resulting from these will be huge, and they will have significant implications on work patterns and structure. Despite the announcement that the implementation of the SFS will be delayed, there is still significant uncertainty around what they will look like, making long-term planning difficult and causing great concern. Add to this the ongoing Bovine TB situation and financial uncertainties, and the farming community has plenty to worry about. Finally, we are frequently asked for support when poor health hits a farming family, and this includes physical and mental health.

How we do it

The support that we provide is almost entirely delivered by volunteers, with staff members assisting on some complicated cases. The volunteers are supported by the staff team through recruitment, training, safeguarding, deploying and supporting case work.

Work done by the volunteers includes casework, answering the Helpline, support with promotion, translation, IT, press, media and social media work and, of course some from our board of Trustees. Our Freephone Helpline is open every day of the year from 7.00 am to 10.00pm and is available in both the Welsh and English languages.

Partnerships with other organisations are essential to what we do - we don't pretend that we can sort out all problems and are happy to introduce others into a case where their support is more appropriate than ours (always with the necessary permissions to protect farmers and satisfy GDPR requirements). Key among these partners are other farming charities including RABI, The DPJ Foundation and FCN, but it also extends to other 'mainstream' charities such as Macmillan Cancer Support or the Parkinson's Society as, of course, farmers suffer from cancer and other conditions too. These partners also refer cases to us if they believe we are best placed to provide the support needed. During this reporting period, the number of referrals has continued to increase as trust in Tir Dewi co-operation amongst the charities has developed further.

Tir Dewi is also a part of the Welsh Farm Support Group which work alongside other farming charities and Welsh Government, this helps us to build relationships and feedback our concerns to Welsh Government. We are also part of the Princes' Countryside Fund's Farm Support Group which comprises similar organisations across the UK, enabling an exchange of best practice and mutual support across the group.

Tir Dewi's Trustees confirm that they have had regard for the Charity Commission's guidance on public benefit throughout Tir Dewi's operation. It is the opinion of the Trustees of Tir Dewi that the charity has fulfilled its commitment to public benefit.

TIR DEWI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Where we do it

Tir Dewi is now an established support provider in Carmarthenshire, Ceredigion, Pembrokeshire, Conwy, Gwynedd and launched into Ynys Mon during 2020. In 2023 our service was extended into Flintshire and Denbighshire. We have a staff team of 6, 11 Trustees and 60 volunteers.

We also launched into Powys where the service was to be led by a volunteer. Unfortunately, that volunteer suffered with Covid and other long-term conditions and had to resign. The lack of specific funding for the region meant we had to suspend our formal presence there, although we are still approached by farmers from the county and provide support whenever it is requested.

Following the success of Clwb Ffermwyr Mon, we have launched a similar venture in Llyn and Clwyd, and plan to launch another in Meirionnydd.

Our commitment to the Welsh Language

Since our formation, everything that we have done has been available in Welsh, with over 75% of our work done through the medium of Welsh. 5 of 6 staff are first language Welsh along with 10 of our 11 Trustees and 80% of our volunteers.

This is really important to us as it reflects the fact that the vast majority of our clients live and work primarily using the Welsh language on a daily basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cases

By the end of this reporting period Tir Dewi has provided support on over 500 cases and to around 2000 individuals. The rate of new case referrals is increasing and we expect the number to accelerate further in the coming year.

The variety of issues and combinations of issues remains almost infinite including financial worries, relationship breakdowns, problems with suppliers, physical health and the consequences of poor mental health and wellbeing.

Sometimes, cases are quite straightforward - a farmer may have an issue that is causing difficulty as they are unsure how to complete a document, don't have the time or are at risk of missing an important deadline. Here, we can deploy a suitable volunteer, resolve it with the farmer creating a very positive, clear outcome.

Sometimes a farmer needs someone to talk to - an opportunity for a chat, a good old moan or to discuss a specific issue. Here, our volunteer, usually on the Helpline, will provide that listening ear and, where possible, words of support and encouragement. That may be enough, and we have callers who may return often to get their opportunity for some 'friendship'.

All too often, a case will involve a farmer with so many issues that they have lost the ability to cope; they can no longer see the issues separately and have become almost paralysed in their ability to resolve them. Here, our volunteers engage for many weeks or even months to work with the farmer to create clarity, prioritise issues and to set about supporting them to resolve them. This often involves working with partners and creating a package of support. These complex cases are often seen as the 'headline' cases, but all of the above are important to us, and, of course, to the farmer with the need.

This year, uncertainty over the upcoming changes to SFS, TB in the North, and financial concerns have been the most obvious causes of concern.

Staff

During this year, a change of personnel led to some re-organising of roles within the staff team, leading to a structure of CEO (full time), Operations manager (full time), Volunteer & Training manager (part time), Development manager (part time), Communications and Partner manager South (part time), Communications and Partner Manager North and Clwb Ffermwyr Leader (part time), and Finance manager (part time).

Volunteers

Our volunteer numbers have remained quite stable during the year at around 65. We have once again experienced volunteer turnover of between 15 and 20% as some felt they could no longer engage while other new names came forward.

Through training and volunteer meetings we have been able to develop our volunteers further so that many more are now actively involved in Tir Dewi. This includes the Helpline, which is staffed by bilingual volunteers seven days a week and volunteer engagement in more complex case-work has increased with the range of support functions provided by volunteers now being many and varied.

We have facilitated regular supervision and peer support sessions on zoom for all volunteers which has enabled greater engagement and co-operation between staff and volunteers.

TIR DEWI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Funders

Funding can be a real concern; but the generosity and support of our funders - of all shapes and sizes - continues to amaze us.

We received a variety of funding support during this period which include the following:

The National Lottery Community Fund, The Royal Countryside Fund, The Third Sector Resilience Fund; Ynys Mon and Mantell Gwynedd.

Donations - We have had donations, large and small from corporate, group and private sources including very generous support from NFU Mutual Foundation, and many others. Private donations have come from individuals, churches and chapels, from farmer funerals and from concerts organised by a farming family and a men's choir.

A number of organisations have also named us as their Charity of the Year and donations are coming in from these too. Every pound that we get is so very welcome, and is so needed, but it is the thought behind it that moves us as a team - that people think of us, chose us, go to great efforts for us, it is clear that people value what Tir Dewi is doing and that is such a reward for our efforts and makes us proud. The Trustees, Staff and all at Tir Dewi are extremely grateful for all of this support.

Partners and networks

Our partnerships and networks continue to develop and are more important to us than ever. Whether it is working alongside other organisations to provide joint solutions to farmers, referring to others or receiving referrals from others, it is clear that we are all working towards the same ends and doing so ever more effectively. Conversations with RABI and the DPJ Foundation are regular events, wider discussions with the Rural Police, NHS teams including the Mental Health teams are more frequent, discussions with the farming unions are now expected rather than occasional, and so much more. Networks like the Welsh Farm Support Group, and the Princes' Countryside Fund Farm Support Group are very well established and Tir Dewi plays a strong part in all of them - not for our benefit, but to build more useful and enduring partnerships that will enable better support for farmers. It is very encouraging to know that so many organisations are willing, and keen to work with us, and we thank them all for it.

Press and media

We have had another wonderful year of media coverage including frequent features, mentions and interviews on BBC Radio Cymru and S4C. Local radio, hospital radio, newspapers, Papurau Bro, the farming press and so many others have combined to make this a year of very effective promotion of the Tir Dewi name and service. This in turn has helped farmers to become aware of us and given them the confidence to call us when they need to.

Once again, we offer our thanks to all in the media who help us to get the message out - that we are here to help, entirely confidentially and free of cost, whatever is needed.

Outcomes

It is tempting when writing a report such as this to say that the Staff are our most important consideration; that our volunteers are the most important element of our service; that our funders are the most important part of Tir Dewi; that our partnerships and networks are the most important part of our outreach. But the truth is that the farmers of Wales are the most important element of Tir Dewi. We exist for them, are kept busy by them, are often funded by them, they make up many of our volunteers and all of the volunteers are motivated to help them. Tir Dewi exists for farmers and they will always be at the heart of what we do. All of the organisation, leadership, training, funding, networking - all of this simply enables us to serve farmers better.

TIR DEWI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

During this reporting period we received 103 new requests for support. Through these new cases, we supported approximately 400 individuals and, at the end of the year were active on 46 open cases receiving ongoing support. There have been many difficult cases this year. Our volunteers met all of these clients' needs with grace, calmness and empathy. In other cases, people simply wanted a chat - here too, our volunteers gave their time - sometimes hours, to listen and, perhaps, to guide a little.

FINANCIAL REVIEW

Financial position

This year our income from funders and donors is £279,165. This has once again enabled a huge amount of work to be done to support farmers and farming families.

Our expenditure on service provision is £287,707 leaving us with a deficit of £7,122.

We have reserves of just over £114,000. With the future prospects of an increase in funding, we are comfortable that this is a reasonable position for Tir Dewi to be in.

FUTURE PLANS

What's the prognosis for farming and the need for farm support like ours?

Sadly, all of the challenges facing farmers that we commented on this time last year remain. It is worth re-listing them:

- SFS - where the long-term impact on farming is still as uncertain as last year - Changes to the main UK farm grants scheme as provided by government - where the final shape of the new scheme has still not been determined
- Continuing pressures of inspections and regulation.
- The introduction of NVZs leading to increased cost and uncertainty.
- Additional environmental pressures.
- Ongoing Bovine TB.
- Extreme isolation.

The pressures on farming as an industry and all individual farmers and farming families within it continues to increase and, as a result, more will find it difficult to cope.

We are aiming to continue to offer our invaluable support and guidance to farmers across Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. Tir Dewi is established as a CIO and is registered with the Charity Commission (Registered Number 1179204), with a governing document in the form of a constitution whose only voting members are the charity Trustees. Our Constitution was reviewed at our last AGM in June 2023 with no changes deemed necessary.

Charity constitution

Tir Dewi's Trustees (listed below) met 4 times during the year plus an AGM. Trustees are appointed and re-appointed by a resolution passed at Trustees' meetings. A Chair, Vice-Chair and Treasurer is elected from among the Trustees each year at the AGM.

TIR DEWI

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179204

Principal address

Riverside
4 Gloster Terrace
Cardigan
Ceredigion
SA43 1DL

Trustees

Mr M T J Lewis
Ms S M Jones
Mr W P Hughes (resigned 22/6/2023)
Mr J T Davies
The Ven R H E Davies
Ms O M Davies
Mr J M Thomas (resigned 22/6/2023)
Mr H T Jones (appointed 22/6/2023)
Mr E LL Thomas
Mr A M Jones (appointed 20/6/2023)
The Rev R L M Jones (appointed 22/6/2023)
Mr E H Pugh (appointed 22/6/2023)
Mr P G H Jones (appointed 22/6/2023)

Independent Examiner

C R John FCA FCCA
Llewelyn Davies
Chartered Accountants
Yelverton House
St John Street
Whitland
Carmarthenshire
SA34 0AW

Approved by order of the board of trustees on 20 June 2024 and signed on its behalf by:

.....
Ms S M Jones - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIR DEWI

Independent examiner's report to the trustees of Tir Dewi

I report to the charity trustees on my examination of the accounts of Tir Dewi (the Trust) for the year ended 31 March 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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.

C R John FCA FCCA

Llewelyn Davies
Chartered Accountants
Yelverton House
St John Street
Whitland
Carmarthenshire
SA34 0AW

Date:

TIR DEWI**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		150,597	128,568	279,165	285,294
Investment income	2	<u>1,420</u>	<u>-</u>	<u>1,420</u>	<u>-</u>
Total		<u>152,017</u>	<u>128,568</u>	<u>280,585</u>	<u>285,294</u>
EXPENDITURE ON Charitable activities					
Provision of counselling & support services		159,139	128,568	287,707	228,451
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,679</u>
Total		<u>159,139</u>	<u>128,568</u>	<u>287,707</u>	<u>230,130</u>
NET INCOME/(EXPENDITURE)		(7,122)	-	(7,122)	55,164
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>121,604</u>	<u>-</u>	<u>121,604</u>	<u>66,440</u>
TOTAL FUNDS CARRIED FORWARD		<u>114,482</u>	<u>-</u>	<u>114,482</u>	<u>121,604</u>

The notes form part of these financial statements

TIR DEWI**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	5	7,560	-	7,560	11,880
Tangible assets	6	<u>4,799</u>	<u>870</u>	<u>5,669</u>	<u>9,110</u>
		12,359	870	13,229	20,990
CURRENT ASSETS					
Debtors	7	3,348	-	3,348	4,130
Cash at bank		<u>185,851</u>	<u>10,492</u>	<u>196,343</u>	<u>204,053</u>
		189,199	10,492	199,691	208,183
CREDITORS					
Amounts falling due within one year	8	(87,076)	(11,362)	(98,438)	(107,569)
NET CURRENT ASSETS		<u>102,123</u>	<u>(870)</u>	<u>101,253</u>	<u>100,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>114,482</u>	<u>-</u>	<u>114,482</u>	<u>121,604</u>
NET ASSETS		<u>114,482</u>	<u>-</u>	<u>114,482</u>	<u>121,604</u>
FUNDS	10				
Unrestricted funds				<u>114,482</u>	<u>121,604</u>
TOTAL FUNDS				<u>114,482</u>	<u>121,604</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2024 and were signed on its behalf by:

.....
Ms O M Davies - Trustee

.....
Ms S M Jones - Trustee

The notes form part of these financial statements

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

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.

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.

Fixtures and fittings	- Straight line over 3 years
Computer equipment	- Straight line over 3 years

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 MARCH 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	<u>1,420</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>79,633</u>	<u>205,661</u>	<u>285,294</u>
EXPENDITURE ON			
Charitable activities			
Provision of counselling & support services	22,790	205,661	228,451
Other	<u>1,679</u>	<u>-</u>	<u>1,679</u>
Total	<u>24,469</u>	<u>205,661</u>	<u>230,130</u>
NET INCOME	55,164	-	55,164
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>66,440</u>	<u>-</u>	<u>66,440</u>
TOTAL FUNDS CARRIED FORWARD	<u>121,604</u>	<u>-</u>	<u>121,604</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. INTANGIBLE FIXED ASSETS

	Software development £
COST	
At 1 April 2023 and 31 March 2024	<u>12,960</u>
AMORTISATION	
At 1 April 2023	1,080
Charge for year	<u>4,320</u>
At 31 March 2024	<u>5,400</u>
NET BOOK VALUE	
At 31 March 2024	<u>7,560</u>
At 31 March 2023	<u>11,880</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>9,363</u>	<u>2,352</u>	<u>11,715</u>
DEPRECIATION			
At 1 April 2023	1,408	1,197	2,605
Charge for year	<u>3,141</u>	<u>300</u>	<u>3,441</u>
At 31 March 2024	<u>4,549</u>	<u>1,497</u>	<u>6,046</u>
NET BOOK VALUE			
At 31 March 2024	<u>4,814</u>	<u>855</u>	<u>5,669</u>
At 31 March 2023	<u>7,955</u>	<u>1,155</u>	<u>9,110</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>3,348</u>	<u>4,130</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 9)	-	821
Other creditors	<u>98,438</u>	<u>106,748</u>
	<u>98,438</u>	<u>107,569</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>821</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	121,604	(7,122)	114,482
Restricted funds			
Lottery - YFC	(361)	-	(361)
Mantell Gwynedd	<u>361</u>	<u>-</u>	<u>361</u>
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>121,604</u>	<u>(7,122)</u>	<u>114,482</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,017	(159,139)	(7,122)
Restricted funds			
Lottery - YFC	48,475	(48,475)	-
Princes Countryside Fund	1,325	(1,325)	-
Clwb Ffermwyr Mon	6,187	(6,187)	-
Anglesey Charity Elusenol Ynys Mon	7,499	(7,499)	-
Hywel Davies	16,975	(16,975)	-
Moondance	38,000	(38,000)	-
Royal Countryside Fund	<u>10,107</u>	<u>(10,107)</u>	<u>-</u>
	<u>128,568</u>	<u>(128,568)</u>	<u>-</u>
TOTAL FUNDS	<u>280,585</u>	<u>(287,707)</u>	<u>(7,122)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	66,440	55,164	121,604
Restricted funds			
Lottery - YFC	-	(361)	(361)
Mantell Gwynedd	<u>-</u>	<u>361</u>	<u>361</u>
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>66,440</u>	<u>55,164</u>	<u>121,604</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. 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	79,633	(24,469)	55,164
Restricted funds			
Llechi, Glo a Chefn Gwlad	21,509	(21,509)	-
WCVA	7,400	(7,400)	-
Lottery - YFC	97,356	(97,717)	(361)
Princes Countryside Fund	12,841	(12,841)	-
National Lottery	270	(270)	-
Mantell Gwynedd	3,962	(3,601)	361
Clwb Ffermwyr Mon	7,455	(7,455)	-
Anglesey Charity Elusennol Ynys Mon	1,001	(1,001)	-
Hywel Davies	25,775	(25,775)	-
Rank Golden Award	20,000	(20,000)	-
Rank T2S	8,092	(8,092)	-
	<u>205,661</u>	<u>(205,661)</u>	<u>-</u>
TOTAL FUNDS	<u>285,294</u>	<u>(230,130)</u>	<u>55,164</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	66,440	48,042	114,482
Restricted funds			
Lottery - YFC	-	(361)	(361)
Mantell Gwynedd	-	361	361
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>66,440</u>	<u>48,042</u>	<u>114,482</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

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	231,650	(183,608)	48,042
Restricted funds			
Llechi, Glo a Chefn Gwlad	21,509	(21,509)	-
WCVA	7,400	(7,400)	-
Lottery - YFC	145,831	(146,192)	(361)
Princes Countryside Fund	14,166	(14,166)	-
National Lottery	270	(270)	-
Mantell Gwynedd	3,962	(3,601)	361
Clwb Ffermwyr Mon	13,642	(13,642)	-
Anglesey Charity Elusenol Ynys Mon	8,500	(8,500)	-
Hywel Davies	42,750	(42,750)	-
Rank Golden Award	20,000	(20,000)	-
Rank T2S	8,092	(8,092)	-
Moondance	38,000	(38,000)	-
Royal Countryside Fund	10,107	(10,107)	-
	<u>334,229</u>	<u>(334,229)</u>	<u>-</u>
TOTAL FUNDS	<u>565,879</u>	<u>(517,837)</u>	<u>48,042</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

TIR DEWI**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	150,596	79,633
Grants	<u>128,569</u>	<u>205,661</u>
	279,165	285,294
Investment income		
Interest receivable	<u>1,420</u>	<u>-</u>
Total incoming resources	280,585	285,294
EXPENDITURE		
Charitable activities		
Wages	178,352	167,240
Home office allowance	2,133	1,768
Insurance	1,210	823
Telephone	3,885	3,648
Postage, stationery & printing	1,181	871
Advertising & promotion	16,579	22,290
Sundries	642	132
Admin costs	48,296	120
Computer costs	5,541	3,172
General expenses	-	1,152
Travelling costs	19,248	21,347
Subscriptions & training	262	2,053
Computer software	4,320	1,080
Fixtures and fittings	3,141	1,131
Computer equipment	<u>299</u>	<u>546</u>
	285,089	227,373
Support costs		
Management		
Sundries	-	1,078
Accountancy fees	<u>2,618</u>	<u>1,679</u>
	<u>2,618</u>	<u>2,757</u>
Total resources expended	<u>287,707</u>	<u>230,130</u>
Net (expenditure)/income	<u>(7,122)</u>	<u>55,164</u>

This page does not form part of the statutory financial statements