

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
TIR DEWI**

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

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FOR THE YEAR ENDED 31 MARCH 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

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.

The support that we provide is almost entirely delivered by volunteers, with the support of staff members, covering the areas of Carmarthenshire, Ceredigion, Pembrokeshire, Conwy, Gwynedd, Ynys Mon, Flintshire and Denbighshire. The Trustees acknowledge that the staff and volunteers are the most important elements of the service we provide.

We achieve this by providing promotion work, referrals, and our Freephone Helpline which is open every day of the year from 7.00 am to 10.00pm and is available in both the Welsh and English languages. Once a call is received on the helpline the caller is assigned a volunteer who then follows up to provide a support plan appropriate to the nature of the help being sought

Partnerships with other organisations are essential to what we do. 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.

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.

We currently have a staff team of 5, 10 Trustees and 56 volunteers.

We have also established 5 Farmers' Clubs (Clybiau Ffermwyr) and aim to establish more.

Our commitment to the Welsh Language

Much of our work done through the medium of Welsh. This is really important to us as it reflects the fact that many of our clients live and work primarily using the Welsh language on a daily basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cases

Since its formation in 2015, Tir Dewi has provided support on over 550 cases. The rate of new case referrals is increasing, and we expect the number to accelerate further in the coming year, given the increasing challenges that the farming community is continually facing

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

Volunteers

Our volunteer numbers have remained quite stable during the year at between 55 and 60.

Through volunteer meetings, and our commitment to training, we have been able to develop our volunteers further so that many more are now more actively involved in Tir Dewi.

We have facilitated regular supervision and peer support sessions for all volunteers which has enabled greater understanding and co-operation between staff and volunteers to facilitate the service that Tir Dewi provides

Funders

Funding is always a challenge, and the generosity and support of our funders is critically important to us and greatly appreciated

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

Donations - We have had donations, large and small from corporate, group and private sources including very generous support through grants from NFU Mutual Foundation, The National Lottery Community Fund, The People's Postcode Lottery as well as very generous private donations.

Partners and networks

Our partnerships and networks continue to develop and are more important to us than ever. Co-operation and communication with other charities and organisations enable us to help our clients more effectively.

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, the farming press, papurau bro, and so many others which 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 more aware of us and given them the confidence to call us when they need to.

Outcomes

During this reporting period, we worked on 67 cases supporting individuals and their families.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Financial position

This year our income from funders and donors is £236,337. 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 £164,153 leaving us with a surplus of £74,577.

We have reserves of just over £189,000. With the future prospects of an increase in demand, we recognise the urgency of successful applications for grants.

FUTURE PLANS

We are aiming to continue to offer our invaluable support and guidance to farmers across Wales, who are under increasing pressure. We are currently in the process of recruiting a new Chief Operating Officer, who we anticipate will be in post by the summer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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 who's only voting members are the charity Trustees. Our Constitution was reviewed at last AGM in June 2023 with no changes deemed necessary.

Charity constitution

Tir Dewi's Trustees (listed below) met 6 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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 J T Davies (resigned 31/8/2024)
The Ven R H E Davies
Ms O M Davies
Mr H T Jones
Mr E LL Thomas
Mr A M Jones
The Rev R L M Jones
Mr E H Pugh
Mr P G H Jones

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 9 July 2025 and signed on its behalf by:

Mr P G H 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 of the Trust on my examination of the accounts of Tir Dewi (the Trust) for the year ended 31 March 2025.

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.

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 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		166,868	69,469	236,337	279,165
Investment income	2	<u>2,393</u>	<u>-</u>	<u>2,393</u>	<u>1,420</u>
Total		<u>169,261</u>	<u>69,469</u>	<u>238,730</u>	<u>280,585</u>
EXPENDITURE ON					
Charitable activities					
Provision of counselling & support services		<u>94,684</u>	<u>69,469</u>	<u>164,153</u>	<u>287,707</u>
NET INCOME/(EXPENDITURE)		74,577	-	74,577	(7,122)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>114,482</u>	<u>-</u>	<u>114,482</u>	<u>121,604</u>
TOTAL FUNDS CARRIED FORWARD		<u>189,059</u>	<u>-</u>	<u>189,059</u>	<u>114,482</u>

The notes form part of these financial statements

TIR DEWI**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	5	3,240	-	3,240	7,560
Tangible assets	6	<u>2,017</u>	<u>234</u>	<u>2,251</u>	<u>5,669</u>
		5,257	234	5,491	13,229
CURRENT ASSETS					
Debtors	7	1,415	-	1,415	3,348
Cash at bank		<u>284,394</u>	<u>12,973</u>	<u>297,367</u>	<u>196,343</u>
		285,809	12,973	298,782	199,691
CREDITORS					
Amounts falling due within one year	8	(102,007)	(13,207)	(115,214)	(98,438)
NET CURRENT ASSETS		<u>183,802</u>	<u>(234)</u>	<u>183,568</u>	<u>101,253</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,059</u>	<u>-</u>	<u>189,059</u>	<u>114,482</u>
NET ASSETS		<u>189,059</u>	<u>-</u>	<u>189,059</u>	<u>114,482</u>
FUNDS	9				
Unrestricted funds				<u>189,059</u>	<u>114,482</u>
TOTAL FUNDS				<u>189,059</u>	<u>114,482</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 July 2025 and were signed on its behalf by:

.....
Ms O M Davies - Trustee

.....
Mr P G H Jones - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>2,393</u>	<u>1,420</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150,597	128,568	279,165
Investment income	<u>1,420</u>	<u>-</u>	<u>1,420</u>
Total	<u>152,017</u>	<u>128,568</u>	<u>280,585</u>
EXPENDITURE ON			
Charitable activities			
Provision of counselling & support services	<u>159,139</u>	<u>128,568</u>	<u>287,707</u>
NET INCOME/(EXPENDITURE)	(7,122)	-	(7,122)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>121,604</u>	<u>-</u>	<u>121,604</u>
TOTAL FUNDS CARRIED FORWARD	<u>114,482</u>	<u>-</u>	<u>114,482</u>

5. INTANGIBLE FIXED ASSETS

	Software development £
COST	
At 1 April 2024 and 31 March 2025	<u>12,960</u>
AMORTISATION	
At 1 April 2024	5,400
Charge for year	<u>4,320</u>
At 31 March 2025	<u>9,720</u>
NET BOOK VALUE	
At 31 March 2025	<u>3,240</u>
At 31 March 2024	<u>7,560</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>9,363</u>	<u>2,352</u>	<u>11,715</u>
DEPRECIATION			
At 1 April 2024	4,549	1,497	6,046
Charge for year	<u>3,141</u>	<u>277</u>	<u>3,418</u>
At 31 March 2025	<u>7,690</u>	<u>1,774</u>	<u>9,464</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,673</u>	<u>578</u>	<u>2,251</u>
At 31 March 2024	<u>4,814</u>	<u>855</u>	<u>5,669</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>1,415</u>	<u>3,348</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>115,214</u>	<u>98,438</u>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	114,482	74,577	189,059
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>114,482</u>	<u>74,577</u>	<u>189,059</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. 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	169,261	(94,684)	74,577
Restricted funds			
Lottery - YFC	44,725	(44,725)	-
Royal Countryside Fund	4,894	(4,894)	-
National Lottery - Clwb Ffermwr	<u>19,850</u>	<u>(19,850)</u>	<u>-</u>
	<u>69,469</u>	<u>(69,469)</u>	<u>-</u>
TOTAL FUNDS	<u>238,730</u>	<u>(164,153)</u>	<u>74,577</u>

Comparatives for 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>

Comparative 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>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	121,604	67,455	189,059
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>67,455</u>	<u>189,059</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	321,278	(253,823)	67,455
Restricted funds			
Lottery - YFC	93,200	(93,200)	-
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	15,001	(15,001)	-
National Lottery - Clwb Ffermwr	<u>19,850</u>	<u>(19,850)</u>	<u>-</u>
	<u>198,037</u>	<u>(198,037)</u>	<u>-</u>
TOTAL FUNDS	<u>519,315</u>	<u>(451,860)</u>	<u>67,455</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

TIR DEWI**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	166,868	150,596
Grants	<u>69,469</u>	<u>128,569</u>
	236,337	279,165
Investment income		
Interest receivable	<u>2,393</u>	<u>1,420</u>
Total incoming resources	238,730	280,585
EXPENDITURE		
Charitable activities		
Wages	123,230	178,352
Home office allowance	1,868	2,133
Insurance	1,272	1,210
Telephone	3,851	3,885
Postage, stationery & printing	393	1,181
Advertising & promotion	3,406	16,579
Sundries	30	642
Admin costs	4,529	48,296
Computer costs	3,480	5,541
Travelling costs	11,620	19,248
Subscriptions & training	79	262
Computer software	4,320	4,320
Fixtures and fittings	3,140	3,141
Computer equipment	<u>277</u>	<u>299</u>
	161,495	285,089
Support costs		
Management		
Accountancy fees	<u>2,658</u>	<u>2,618</u>
Total resources expended	<u>164,153</u>	<u>287,707</u>
Net income/(expenditure)	<u>74,577</u>	<u>(7,122)</u>

This page does not form part of the statutory financial statements