

REGISTERED COMPANY NUMBER: CE029417 (England and Wales)
REGISTERED CHARITY NUMBER: 1199300

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024
FOR
TIR NATUR

LLŶR JAMES

Cyfrifynwr Ardystiedig Siartredig
Archwilwyr Cofrestredig

Chartered Certified Accountants
Registered Auditors

TIR NATUR

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FOR THE YEAR ENDED 30TH JUNE 2024**

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TIR NATUR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 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).

FUTURE PLANS

Tir Natur's objective is to buy land. An opportunity to buy land is now available and Tir Natur is actively fundraising for this purchase in 24/25 and seeking support. At October 2024 Tir Natur has £200,000 pledged from donors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE029417 (England and Wales)

Registered Charity number

1199300

Registered office

Trustees

- Tasha Reilly
- Tom Roberts
- Sian Williams (resigned 6.9.24)
- Richard Wheat
- James Hitchcock (appointed 26.9.24)
- Tim Birch (appointed 27.7.24)
- Sara Weale (appointed 18.6.24)

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

29-10-2024

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

Signed by:

.....
A9219FEEB32594C1.....
Tasha Reilly - Trustee

TIR NATUR**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2024**

		YEAR ENDED		PERIOD
			30.6.24	17.6.22 TO 30.6.23
	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		11,694	-	11,694
Charitable activities				
Grant		-	-	-
Other trading activities	2	1,050	-	1,050
Investment income	3	<u>11</u>	<u>-</u>	<u>11</u>
Total		<u>12,755</u>	<u>-</u>	<u>12,755</u>
EXPENDITURE ON				
Raising funds		121	-	121
Other		<u>5,981</u>	<u>-</u>	<u>5,981</u>
Total		<u>6,102</u>	<u>-</u>	<u>6,102</u>
NET INCOME		6,653	-	6,653
RECONCILIATION OF FUNDS				
Total funds brought forward		2,998	-	2,998
TOTAL FUNDS CARRIED FORWARD		<u>9,651</u>	<u>-</u>	<u>9,651</u>

The notes form part of these financial statements

TIR NATUR**BALANCE SHEET
30TH JUNE 2024**

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Notes					
CURRENT ASSETS					
Cash at bank		10,371	-	10,371	3,718
CREDITORS					
Amounts falling due within one year	6	(720)	-	(720)	(720)
		<u>9,651</u>	<u>-</u>	<u>9,651</u>	<u>2,998</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>9,651</u>	<u>-</u>	<u>9,651</u>	<u>2,998</u>
NET ASSETS					
		<u>9,651</u>	<u>-</u>	<u>9,651</u>	<u>2,998</u>
FUNDS					
Unrestricted funds	7			<u>9,651</u>	<u>2,998</u>
TOTAL FUNDS					
				<u>9,651</u>	<u>2,998</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

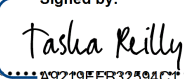
The notes form part of these financial statements

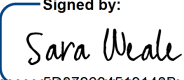
TIR NATUR

BALANCE SHEET - continued
30TH JUNE 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29-10-2024 and were signed on its behalf by:

Signed by:

.....
Tasha Reilly - Trustee

Signed by:

.....
Sara Weale - Trustee

TIR NATUR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Taxation

The charity is exempt from corporation 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.

Going concern

The accounts have been prepared on the assumption that the charity is able to carry on operating as a going concern, which the trustees consider appropriate.

TIR NATUR**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2024****2. OTHER TRADING ACTIVITIES**

	YEAR ENDED 30.6.24 £	PERIOD 17.6.22 TO 30.6.23 £
Fundraising events	<u>1,050</u>	<u>1,905</u>

3. INVESTMENT INCOME

	YEAR ENDED 30.6.24 £	PERIOD 17.6.22 TO 30.6.23 £
Deposit account interest	<u>11</u>	<u>4</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2024 nor for the period ended 30th June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2024 nor for the period ended 30th June 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,734	-	2,734
Charitable activities			
Grant	-	2,500	2,500
Other trading activities	1,905	-	1,905
Investment income	<u>4</u>	<u>-</u>	<u>4</u>
Total	<u>4,643</u>	<u>2,500</u>	<u>7,143</u>
EXPENDITURE ON			
Raising funds	132	-	132

TIR NATUR**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2024****5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
Other	<u>1,513</u>	<u>2,500</u>	<u>4,013</u>
Total	<u>1,645</u>	<u>2,500</u>	<u>4,145</u>
 NET INCOME	 2,998	 -	 2,998
	_____	_____	_____
 TOTAL FUNDS CARRIED FORWARD	 <u>2,998</u>	 <u>-</u>	 <u>2,998</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>720</u>	<u>720</u>

7. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	2,998	6,653	9,651
	_____	_____	_____
TOTAL FUNDS	<u>2,998</u>	<u>6,653</u>	<u>9,651</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,755	(6,102)	6,653
	_____	_____	_____
TOTAL FUNDS	<u>12,755</u>	<u>(6,102)</u>	<u>6,653</u>

TIR NATUR**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2024****7. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	Net movement in funds £	At 30.6.23 £
Unrestricted funds		
General fund	2,998	2,998
TOTAL FUNDS	<u>2,998</u>	<u>2,998</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,643	(1,645)	2,998
Restricted funds			
Tir Natur Interactive Ecosystems Project	2,500	(2,500)	-
TOTAL FUNDS	<u>7,143</u>	<u>(4,145)</u>	<u>2,998</u>

The Restricted Fund includes income that was received for the purpose of creating a website for the charity.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2024**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2024.

TIR NATUR**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2024**

	YEAR ENDED 30.6.24 £	PERIOD 2022 TO 30.6.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,694	2,734
Other trading activities		
Fundraising events	1,050	1,905
Investment income		
Deposit account interest	11	4
Charitable activities		
Grants	-	2,500
Total incoming resources	12,755	7,143
EXPENDITURE		
Support costs		
Management		
Advertising	3,681	16
Computer costs	392	-
	4,073	16
Finance		
Bank charges	60	55
Accountancy	720	720
	780	775
Information technology		
Sundries	131	21
Website Costs	216	3,102
	347	3,123

This page does not form part of the statutory financial statements

TIR NATUR

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2024

	YEAR ENDED 30.6.24 £	PERIOD 2022 TO 30.6.23 £
Information technology		
Other		
Subscriptions	<u>902</u>	<u>231</u>
Total resources expended	<u>6,102</u>	<u>4,145</u>
Net income	<u><u>6,653</u></u>	<u><u>2,998</u></u>