

CAMPAIGN FOR THE PROTECTION OF RURAL WALES (CPRW), YMGYRCH DIOGELU CYMRU WLEDIG (YDCW)

England & Wales · Charity number 239899

Details

Other names	CYMDEITHAS DIOGELU CYMRU WLEDIG (COUNCIL FOR THE PROTECTION OF RURAL WALES), CYMDEITHAS DIOGELU HARDDWCH CYMRU (COUNCIL FOR THE PROTECTION OF RURAL WALES)
Status	Registered
Legal form	Other
Registered	1965-01-04
Register	View on the Charity Commission register

Contact

Address	Cprw 31 High Street Welshpool Powys SY21 7YD
Phone	01938 552525
Email	info@cprwmail.org.uk
Website	www.cprw.org.uk

Activities

Objects: (A) TO ORGANISE CONCERTED ACTION TO SECURE THE PROTECTION AND IMPROVEMENT OF THE LANDSCAPE AND ENVIRONMENT OF THE COUNTRYSIDE OF WALES, RECOGNISING THE IMPORTANCE OF ITS COMMUNITIES AND INDIGENOUS CULTURES (B) TO ACT AS A CENTRE FOR FURNISHING OR PROCURING ADVICE AND INFORMATION UPON ANY MATTERS AFFECTING SUCH PROTECTION AND ENHANCEMENT (C) TO AROUSE, FORM AND EDUCATE OPINION IN ORDER TO ENSURE THE PROMOTION OF THE AFORESAID OBJECTS.

Activities: CPRW campaigns to protect all Welsh landscapes; safeguard rural services and community life; promote responsible and sensitive change; encourage environmental awareness amongst young people and to celebrate the quality and diversity of our heritage.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WALES
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£210,015	£205,135	-	-
2024-12-31	£214,107	£153,458	-	-
2023-12-31	£126,491	£148,876	-	-
2022-12-31	£192,472	£95,452	-	-
2021-12-31	£91,805	£101,307	-	-
2020-12-31	£119,828	£98,233	-	-

Trustees

Name	Role	Appointed
Dr Kenneth Addison		2019-11-16
Dr Mary Christine Hugh-Jones		2018-11-10
Jonathan Colchester		2019-06-22
MR VICTOR WARREN		
PENELOPE JANE HERBERT WILLIAMS		
Robert Geoffrey Hepworth		2017-11-30
Simon Brook		2023-09-25
Wendy Blythe		2024-07-18

Accounts



**YMGYRCH DIOGELU CYMRU WLEDIG
CAMPAIGN FOR THE PROTECTION OF RURAL WALES**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' Report	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 26

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees	Jonathan Colchester, Chair Penelope Williams, Vice Chair Simon Brook, Treasurer Dr Ken Addison Wendy Blythe Dr Jonathan Dean (resigned 24 November 2025) Robert Hepworth Dr Christine Hugh-Jones Victor Warren Richard Williams-Ellis (resigned 24 November 2025)
Charity registered number	239899
Principal office	Ty Gwyn 31 High Street Welshpool Powys SY21 7YD
Accountants	WR Partners Chartered Accountants Hafren House 5 St Giles Business Park Newtown Powys SY16 3AJ

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2025 to 31 December 2025.

Objectives and activities

a. The purpose of the charity

The charity is a registered charity, number 239899. The purpose of the charity is defined in its Charitable Objects. These are to:

- Organise concerted action to secure the protection of the landscape and environment of the countryside of Wales recognising the importance of its communities and culture.
- Act as a source of advice and information in respect of the protection and enhancement of Welsh landscapes and countryside.
- To arouse, form and educate opinion.

b. The main activities carried out by the Charity

Our activities are undertaken by the volunteers in our branches throughout Wales and centrally by the trustees and staff members working for the charity.

Our main activities are as follows:

- The promotion and safeguarding of the distinctiveness of all Welsh landscapes, by treating them as national assets, for those who live in them, depend on them or who enjoy their qualities. We continue to promote outstanding endeavour in rural enterprises in our 'Rural Wales' awards organised by our branches.
- Reinforcing the need for legislation and planning decisions in Wales to comply with the Wellbeing of Future Generations (Wales) Act 2016 and the obligations to conserve, enhance and promote our designated landscapes. We undertake this normally through detailed responses to policy and planning consultations.
- The immediate and most significant threat to the Welsh countryside comes from the proposed inappropriate large scale renewable energy schemes and the associated infrastructure. The charity supports the UK and Welsh Governments' net zero objectives and targets and actively promotes alternative strategies to achieve them. These include: the development of an integrated offshore electricity transmission grid to connect off shore wind farms to the main centres of electricity demand; having a presumption towards subsea or underground electricity cabling; the pursuance of off shore wind generation as a better alternative to onshore windfarms and large scale solar farms and the making of roof top solar a standard requirement for new buildings with a funded programme for the retrofit of suitable existing buildings

c. The Charity Commission's guidance on public benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees consider that all activities undertaken by the Charity have been undertaken for the public benefit as described in the guidance

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

a. Review of activities

During the year, nationally and locally through our branches, CPRW has continued to respond to a significant number of consultations. We acknowledge the tremendous effort which our branches and key individuals make to this process, in particular, because of our limited staff resources.

Activities and achievements during the year include:

- **Senedd Election Hustings, Llandovery**

In November 2025, CPRW organised an election hustings in Llandovery so political party representatives could be questioned on the damage to rural communities from the many proposed large scale renewable energy schemes in mid Wales. The hustings were chaired by Jonty Colchester, chair of CPRW. 200 people attended the meeting. A robust but reasonably respectful question and answer session followed the candidates' initial statements. This was part of our role in enabling isolated rural communities to have a voice.

- **Contribution to important stakeholder groups**

CPRW makes significant contributions to the following stakeholder groups.

The National Grid Electricity Transmission are granted a £465m Visual Impact Provision by Ofgem to carry out work to reduce the impact of existing transmission lines in English and Welsh National Landscapes (formerly AONBs) and National Parks. To achieve the maximum enhancement to our nation's precious landscapes while avoiding unacceptable environmental impacts National Grid works closely and collaboratively with stakeholders including CPRW.

We are also represented on the National Energy System Operator's Strategic Spatial Energy Plan (SSEP) societal impact stakeholder group, advising on the likely public perception to future energy infrastructure necessary to achieve net zero by 2050. The SSEP will provide a pathway for electricity and hydrogen generation and storage types, locations, capacities, and timings. NESO work with a broad range of stakeholders, including industry experts and government

- **Support for Rural Life and Communities**

We continue to campaign to save village amenities, such as schools, post offices and bus services to protect rural communities. We have run best kept village and amenity awards to encourage best practice, with an emphasis on community cohesion. The Best Kept Rural Bus Stop Award was introduced by CPRW in 2025 to highlight local pride and creativity in rural communities. Entries were judged on seven criteria, including visual appeal, community involvement, charm, functionality, sense of place, story or significance, and sustainability. This year the judges highlighted that 'the winning bus shelter had become a much-loved meeting point for the village – a place where people share books, garden together, and bring the community to life. It shows how a small, everyday space can have such a big impact'. In the future we may consider awards to best school gardens, community run pubs or similar rural community activities which provide a centre for social activities.

- **Nant Mithil Energy Park**

The charity continues to actively oppose the proposed massive Nant Mithil energy park of 30 turbines 220 metres high in the Radnor forest in southeast Powys. Together with a local action group Re-Think, CPRW have produced a detailed objection to the proposal with the assistance of a consultant. Were this proposal to proceed it would have a significant adverse effect on the immediate Radnor forest and the adjoining Aberedw and the Llanbister-Penybont uplands. It would also have an impact on the Shropshire hills and Offa's Dyke. Appeals have been launched for funds to oppose this development and for which two restricted funds have been established.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

- **The Penrhos Campaign**

Penrhos is 200-acre coastal park in Holyhead, Ynys Mon (Anglesey), the only woodland on the island and an area of Outstanding Natural Beauty. This is a highly valued recreational area used by the local community. It was officially opened as a nature reserve by HM The King (then HRH the Prince of Wales) in 1971. In 2016 a property development company obtained planning permission for a leisure village of 500 cabins. The building of the leisure village will require the felling of 27 acres of mature and ancient woodland. The Anglesey branch of CPRW is very much involved in supporting a grass roots campaign against the development by providing expertise and fundraising support.

- **GreenGen Cymru – Judicial Review of powers of access**

Private companies rely on statutory powers to enter land and property to gather information for their private developments. This needs to be done fairly, lawfully, proportionately, and with respect for the people affected and their land. CPRW has been supporting an action, to be taken together with over 300 farmers and landowners, in the High Court, challenging the legal position for, what we consider, is an over aggressive approach adopted by Green Gen Cymru. CPRW has made an appeal for donations and has set up a specific restricted fund to support this action. We are seeking clear guidance for developers using these powers. This is not about any development proposal. It is about how private companies, acting under state licence, are treating private individuals. Permission was granted by the High Court to proceed to a Judicial Review in January 2026.

- **Threats to the Gwent Levels**

The Gwent Levels, a unique historical man-made landscape, vital for biodiversity, stretching along the Severn estuary from Cardiff to Chepstow, continues to be seriously threatened by development from large scale solar farms. We applaud the Welsh Government's initiative in providing extra protection at a landscape level, through issuing Draft Strategic Planning Guidance for consultation under Policy 9 of Future Wales. We have been involved in the background to the preparation of this document although, in our view, stronger wording would have been preferable. It is hopeful that this additional guidance, in its final form, will be effective in protecting the Gwent Levels, and particularly the eight Sites of Special Scientific Interest. We are supporting the development of alternative proposals to large scale solar power generation, utilising the large number of large warehouse roofs on the many business parks adjoining the M4 motorway. We will encourage the new Welsh Government to establish an agency to facilitate such development.

- **The severe ecological decline of the river Wye**

We continue with our actions, not only to prevent any further planning consents for industrial chicken farms within the Wye catchment area, but also to encourage and support those organisations seeking to reverse the damage done to our rivers. Within the Wye catchment areas there are 24 million chickens, one quarter of the UK chicken population. The manure from the poultry in these industrial units is used as fertiliser, which has leached into the river causing a high concentration of phosphate and nitrate nutrients which has then led to the profusion of massive algal blooms. These algal blooms suffocate aquatic life. Amongst other groups, we support the Soil Association in its endeavours to encourage farmers to move towards more sustainable chicken farming.

- **Glyndwr (Northeast Wales) National Park**

We continue to support the proposal for the establishment of the North East Wales National Park, which would be the first designation for a new national park in Wales for over 60 years.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

The difference the charity has made and the wider benefits to society

The charity often works in partnership with other environmental groups and activists. A major part of our work is dealing with the planning process and ensuring that evidence is prepared and presented in a timely manner. Due to this collaborative approach, it is often difficult to identify success stories which are entirely down to just our own efforts.

There are considerable benefits to society of protecting the Welsh countryside from either inappropriate development or proposed development that can be modified to minimise adverse impacts. We actively encourage anybody concerned with an issue that affects the countryside to have their say and to take their part in the planning process. During the year, nationally and locally through our branches, CPRW has continued to respond to a significant number of consultations. We acknowledge the tremendous effort which our branches and key individuals make to this process because of our limited staff resources.

b. Fundraising

We were fortunate to have continued support from Tedworth, a Sainsbury family Charitable Trust, along with an anonymous Trust. Both trusts have been long standing supporters of our Charity and we are deeply grateful for their support.

c. Investment policy and performance

Due to the continuing unpredictability of the markets, and our potential short term need to have access to liquid funds, the reserves continue to be held by Head Office as cash.

They are invested with CCLA who pay a higher rate of interest than High Street banks.

Financial review

a. Financial position

The charity is dependent on continuing legacies to support the current level of activity into the future. The trustees are always aware of the need to reduce expenditure in a timely manner if the level of funding reduces.

Although the charity receives more predictable income from subscriptions and regular donations, this is not sufficient to cover all costs.

Despite this, the current financial position is acceptable and enables us to plan a level of activity for at least the next three years. Whether this can continue beyond three years depends on the level of future legacies we receive. The charity received legacy income of £49k in the year (2024: £55k).

We are fortunate in receiving a substantial increase in donations this year of £121k (2024: £109k). This primarily reflects the raised concerns over the substantial increase in proposed wind farm developments across Wales, together with the associated infrastructure and pylons.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

b. Reserves policy

It is important for the charity to maintain sufficient reserves to cover costs in future years where there may be no significant income. We are reliant on legacy income to be able to operate at an effective level of activity. However, being too conservative and retaining too higher level of reserves would mean the charity being unnecessarily restricted in its activities.

In general terms the trustees consider that maintaining reserves that cover the following three years of net costs (anticipated costs less recurring income) is a reasonable policy. The charity is very dependent on a sufficient level of staffing, and it is important to provide reasonable certainty of employment, at least over this period, to retain and recruit high calibre staff.

The free reserves of the Charity are calculated as the unrestricted reserves less the designated funds (branch funds) and unrestricted fixed assets, and amount to £276,144 (2024: £287,411).

The free reserves at the Balance Sheet date correspond to a little higher than three years of net costs, (costs less broadly regular income but excluding legacies and donations).

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

a. Constitution

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, number 239899, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

New trustees are elected by majority vote of the National Executive Committee (NEC). Members who serve on the NEC are ex-officio trustees of the charity.

c. Future structure

The Charity registered a company limited by guarantee (with charitable status) in 2022. The intention being to transfer of the charity's activities to the company. This has been delayed whilst we explore an effective method of transferring banking arrangements. Meanwhile we continue to operate as a non-corporate entity.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Jonathan Colchester
Chairman

Date: 13.5.2026

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

**Independent Examiner's Report to the Trustees of Ymgyrch Diogelu Cymru Wledig Campaign
for the Protection of Rural Wales ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
Tim Lunt
WR Partners
Hafron House
5 St Giles Business Park
Newtown
SY16 3AJ

Dated: 18.05.2026
BA FCCA MTPI

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:						
Donations and legacies	3	-	93,220	95,599	188,819	190,341
Fundraising activities	4	-	-	2,672	2,672	5,316
Investments	5	-	-	18,524	18,524	18,450
Total income and endowments		-	93,220	116,795	210,015	214,107
Expenditure on:						
Raising funds	6	-	-	1,556	1,556	4,257
Charitable activities	7	-	81,303	122,276	203,579	149,201
Total expenditure		-	81,303	123,832	205,135	153,458
Net income/(expenditure) before net gains/(losses) on investments						
		-	11,917	(7,037)	4,880	60,649
Net gains/(losses) on investments		468	-	(5)	463	114
Net income/(expenditure)		468	11,917	(7,042)	5,343	60,763
Transfers between funds	18	-	1,303	(1,303)	-	-
Net movement in funds		468	13,220	(8,345)	5,343	60,763
Reconciliation of funds:						
Total funds brought forward		29,781	76,714	353,180	459,675	398,912
Net movement in funds		468	13,220	(8,345)	5,343	60,763
Total funds carried forward		30,249	89,934	344,835	465,018	459,675

The Statement of Financial Activities includes all gains and losses recognised in the year.

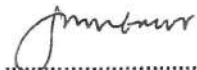
The notes on pages 11 to 26 form part of these financial statements.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	20,123	21,031
Investments	13	34,578	33,640
		<u>54,701</u>	<u>54,671</u>
Current assets			
Stocks	14	3,724	3,327
Debtors	15	3,553	10,643
Cash at bank and in hand		417,506	401,141
		<u>424,783</u>	<u>415,111</u>
Current liabilities			
Creditors: amounts falling due within one year	16	(11,816)	(7,457)
Net current assets		<u>412,967</u>	<u>407,654</u>
Total assets less current liabilities		<u>467,668</u>	<u>462,325</u>
Creditors: amounts falling due after more than one year	17	(2,650)	(2,650)
Total net assets		<u><u>465,018</u></u>	<u><u>459,675</u></u>
Charity funds			
Endowment funds	18	30,249	29,781
Restricted funds	18	89,934	76,714
Unrestricted funds	18	344,835	353,180
Total funds		<u><u>465,018</u></u>	<u><u>459,675</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jonathan Colchester
Chairman

Date: 13. May 2026

The notes on pages 11 to 26 form part of these financial statements.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Ymgynrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, Charity number 239899. The members of the Charity are the trustees named on page 1 of these accounts.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (update effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Ymgynrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on an accruals basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants are recognised in the Statement of Financial Activities in the period in which they are receivable.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% Straight line
Fixtures and fittings	-	20% Straight line

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.9 Stocks

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

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

2. Accounting policies (continued)

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Endowment funds are funds, the capital of which must be maintained.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	93,220	28,089	121,309	108,634
Legacies	-	49,374	49,374	55,154
Grants	-	3,000	3,000	-
Government grants	-	-	-	9,750
Subscriptions	-	15,136	15,136	16,803
Total 2025	<u>93,220</u>	<u>95,599</u>	<u>188,819</u>	<u>190,341</u>
<i>Total 2024</i>	<u>88,076</u>	<u>102,265</u>	<u>190,341</u>	

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

4. Fundraising income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Branches fundraising	607	607	609
Sale of goods	1,615	1,615	1,992
Fundraising events	-	-	2,065
Life membership	450	450	650
Total 2025	<u>2,672</u>	<u>2,672</u>	<u>5,316</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Rent	3,120	3,120	3,120
Interest receivable	14,396	14,396	14,456
Investment income	1,008	1,008	874
	<u>18,524</u>	<u>18,524</u>	<u>18,450</u>

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Publicity & exhibitions	929	929	638
Fundraising events	-	-	1,127
Sale of goods	627	627	2,492
Total 2025	<u>1,556</u>	<u>1,556</u>	<u>4,257</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	<u>81,303</u>	<u>122,276</u>	<u>203,579</u>	<u>149,201</u>
Total 2024	<u>14,430</u>	<u>134,771</u>	<u>149,201</u>	

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	110,012	93,567	203,579	149,201
<i>Total 2024</i>	<i>67,184</i>	<i>82,017</i>	<i>149,201</i>	

Analysis of direct costs

	Other activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	18,875	18,875	45,080
Travel, training and subsistence	993	993	1,487
Consultancy	5,725	5,725	7,580
Rural Wales Awards	720	720	144
Online giving fees	934	934	917
Rural Wales magazine costs	5,077	5,077	4,984
Appeal expenditure (Green Generation & Nant Mithil)	77,688	77,688	6,992
	110,012	110,012	67,184

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	18,875	18,875	19,974
Depreciation	908	908	908
Premises expenses	4,589	4,589	6,224
Office costs	12,538	12,538	11,660
Meetings and conferences	276	276	714
Bank, audit and accountancy	4,309	4,309	3,571
Sundry expenses	12,280	12,280	5,709
Consultancy	5,338	5,338	1,334
Branch meetings	1,065	1,065	885
Branch / HQ support	33,389	33,389	30,998
Social media costs	-	-	40
	93,567	93,567	82,017

9. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,518	3,228

10. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	36,000	60,221
Social security costs	-	2,198
Contribution to defined contribution pension schemes	1,750	2,635
	37,750	65,054

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Average employees	<u>1</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

The highest paid employee during the year received remuneration of £37,750 (2024: £37,750) including gross pay and employers pension contributions.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, expenses totalling £751 were reimbursed or paid directly to 1 to 1 Trustee (2024 - £346 to 1 Trustee).

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2025	40,041	81,748	121,789
At 31 December 2025	<u>40,041</u>	<u>81,748</u>	<u>121,789</u>
Depreciation			
At 1 January 2025	19,224	81,534	100,758
Charge for the year	801	107	908
At 31 December 2025	<u>20,025</u>	<u>81,641</u>	<u>101,666</u>
Net book value			
At 31 December 2025	<u>20,016</u>	<u>107</u>	<u>20,123</u>
At 31 December 2024	<u>20,817</u>	<u>214</u>	<u>21,031</u>

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

13. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2025	33,640
Additions	475
Revaluations	463
At 31 December 2025	34,578
Net book value	
At 31 December 2025	34,578
At 31 December 2024	33,640

14. Stocks

	2025 £	2024 £
Finished goods and goods for resale	3,724	3,327

15. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	3,553	4,143
Grants receivable	-	6,500
	3,553	10,643

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

16. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	803	803
Accruals and deferred income	11,013	6,654
	11,816	7,457

17. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	2,650	2,650

Included within the amount above is £950 which is deemed to be due after 5 years (2024: £1,050).

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds						
Designated funds						
Flintshire & Brecknock Funds	221	-	-	-	-	221
Anglesey	338	-	(320)	306	-	324
Caernarfon	5,270	1,077	(512)	-	-	5,835
Ceredigion	911	1,794	(2,750)	3,057	-	3,012
Conwy	4,088	75	(87)	-	-	4,076
Clwyd	1,376	-	(580)	371	-	1,167
Monmouthshire	5,598	1,475	(1,084)	-	-	5,989
Mongomeryshire	2,207	14	-	-	-	2,221
Newport & Valleys	6,527	135	(557)	-	-	6,105
Pembrokeshire	622	-	-	-	-	622
Brecon & Radnor	3,817	3,111	(2,440)	-	-	4,488
West Glamorgan	1,482	-	-	-	(5)	1,477
Merrionnydd	3,611	-	-	-	-	3,611
Mid & South Glamorgan	6,994	-	-	-	-	6,994
Carmarthenshire	1,676	-	-	-	-	1,676
	<u>44,738</u>	<u>7,681</u>	<u>(8,330)</u>	<u>3,734</u>	<u>(5)</u>	<u>47,818</u>
General funds						
General Funds	<u>308,442</u>	<u>109,114</u>	<u>(115,502)</u>	<u>(5,037)</u>	<u>-</u>	<u>297,017</u>
Total Unrestricted funds	<u>353,180</u>	<u>116,795</u>	<u>(123,832)</u>	<u>(1,303)</u>	<u>(5)</u>	<u>344,835</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

18. Statement of funds (continued)

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Endowment funds						
Caernarfonshire Branch	29,781	-	-	-	468	30,249
Restricted funds						
Clwyd Branch Project	2,312	-	(3,615)	1,303	-	-
NDF Appeal	3,068	-	-	-	-	3,068
Nant Mithil appeal	50,254	6,215	-	-	-	56,469
Brecon & Radnor Nant Mithil	21,080	-	(6,842)	-	-	14,238
Green Generation Legal Challenge	-	87,005	(70,846)	-	-	16,159
	76,714	93,220	(81,303)	1,303	-	89,934
Total of funds	459,675	210,015	(205,135)	-	463	465,018

Designated funds - the movement from the various individual branches.

Endowment funds - the endowed funds belong to the Caernarfon branch.

Restricted funds -

-The Clwyd Branch project is a funded project to support the Clywd Branch and to raise activity in that particular area of Wales.

-The NDF Appeal fund relates to moneys raised to respond to the Welsh Government's draft National Development Framework.

- The Nant Mithil appeal and Brecon & Radnor Nant Mithil funds hold money relating to the proposed Nant Mithil energy park and to support the costs associated with opposing the proposed scheme.

-The Green Gen Legal Challenge relates to funds received to support High Court proceedings against Green GEN Cymru over improper surveying procedures.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2024 £</i>
Unrestricted funds						
Designated funds						
Flintshire & Brecknock Funds	221	-	-	-	-	221
Anglesey	337	-	-	1	-	338
Caernarfon	5,090	1,272	(454)	(638)	-	5,270
Ceredigion	789	122	-	-	-	911
Conwy	4,010	92	(15)	1	-	4,088
Clwyd	1,554	-	(178)	-	-	1,376
Monmouthshire	6,095	872	(1,365)	(4)	-	5,598
Mongomeryshire	2,190	17	-	-	-	2,207
Newport & Valleys	5,251	1,396	-	(120)	-	6,527
Pembrokeshire	622	-	-	-	-	622
Brecon & Radnor	7,851	88	(5,043)	921	-	3,817
West Glamorgan	2,204	-	-	(716)	(6)	1,482
Merrionnydd	3,611	-	-	-	-	3,611
Mid & South Glamorgan	6,994	-	-	-	-	6,994
Carmarthenshire	1,676	-	-	-	-	1,676
	<u>48,495</u>	<u>3,859</u>	<u>(7,055)</u>	<u>(555)</u>	<u>(6)</u>	<u>44,738</u>
General funds						
General Funds	<u>317,688</u>	<u>122,172</u>	<u>(131,973)</u>	<u>555</u>	<u>-</u>	<u>308,442</u>
Total Unrestricted funds	<u>366,183</u>	<u>126,031</u>	<u>(139,028)</u>	<u>-</u>	<u>(6)</u>	<u>353,180</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

18. Statement of funds (continued)

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2024 £</i>
Endowment funds						
Caernarfonshire Branch	29,661	-	-	-	120	29,781
Restricted funds						
Clwyd Branch Project	-	9,750	(7,438)	-	-	2,312
NDF Appeal	3,068	-	-	-	-	3,068
Nant Mithil appeal	-	57,246	(6,992)	-	-	50,254
Brecon & Radnor Nant Mithil	-	21,080	-	-	-	21,080
	3,068	88,076	(14,430)	-	-	76,714
Total of funds	398,912	214,107	(153,458)	-	114	459,675

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	20,123	20,123
Fixed asset investments	30,249	-	4,329	34,578
Current assets	-	89,934	334,849	424,783
Creditors due within one year	-	-	(11,816)	(11,816)
Creditors due in more than one year	-	-	(2,650)	(2,650)
Total	30,249	89,934	344,835	465,018

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Endowment funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	-	21,031	21,031
Fixed asset investments	29,781	-	3,859	33,640
Current assets	-	76,714	338,397	415,111
Creditors due within one year	-	-	(7,457)	(7,457)
Creditors due in more than one year	-	-	(2,650)	(2,650)
Total	29,781	76,714	353,180	459,675

20. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,750 (2024: £3,635).

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2025.

Accounts



**YMGYRCH DIOGELU CYMRU WLEDIG
CAMPAIGN FOR THE PROTECTION OF RURAL WALES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' Report	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 25

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Jonathan Colchester, Chair Penelope Williams, Treasurer to 29 June 2024, Vice Chair from 29 June 2024 Simon Brook, Treasurer from 29 June 2024 Dr Ken Addison Wendy Blythe (appointed 18 July 2024) Dr Jonathan Dean Robert Hepworth Dr Christine Hugh-Jones Geoffrey Sinclair (resigned 22 March 2024) Victor Warren Richard Williams-Ellis
Charity registered number	239899
Principal office	Ty Gwyn 31 High Street Welshpool Powys SY21 7YD
Accountants	WR Partners Chartered Accountants Hafren House 5 St Giles Business Park Newtown Powys SY16 3AJ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report together with the financial statements of the Charity (CPRW) for the year 1 January 2024 to 31 December 2024.

Objectives and activities

a. The purpose of the charity

The charity is a registered charity, number 239899. The purpose of the charity is defined in its Charitable Objects. These are to:

- Organise concerted action to secure the protection of the landscape and environment of the countryside of Wales recognising the importance of its communities and culture.
- Act as a source of advice and information in respect of the protection and enhancement of Welsh landscapes and countryside.
- To arouse, form and educate opinion.

b. The main activities carried out by the Charity

Our activities are undertaken by the volunteers in our branches throughout Wales and centrally by the trustees and staff members working for the charity.

Our main activities are as follows:

- The promotion and safeguarding of the distinctiveness of all Welsh landscapes, by treating them as national assets, for those who live in them, depend on them or who enjoy their qualities. We continue to promote outstanding endeavour in rural enterprises in our 'Rural Wales' awards organised by our branches.
- Reinforcing the need for legislation and planning decisions in Wales to comply with the Wellbeing of Future Generations (Wales) Act 2016 and the obligations to conserve, enhance and promote our designated landscapes. We undertake this normally through detailed responses to policy and planning consultations.
- The costs of £30,988 relating to 'Branch/HQ support' included in note 8 of the accounts relates to the support and reestablishment of our branches.
- The immediate and most significant threat to the Welsh countryside comes from the proposed inappropriate large scale renewable energy schemes and the associated infrastructure. The charity supports the UK and Welsh Governments' net zero objectives and targets and actively promotes alternative strategies to achieve them. These include: the development of an integrated offshore electricity transmission grid to connect off-shore wind farms to the main centres of electricity demand; having a presumption towards subsea or underground electricity cabling; the pursuance of off-shore wind generation as a better alternative to onshore windfarms and large scale solar farms and the making of roof top solar a standard requirement for new buildings with a funded programme for the retrofit of suitable existing buildings.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Objectives and activities (continued)

c. The Charity Commission's guidance on public benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees consider that all activities undertaken by the Charity have been undertaken for the public benefit as described in the guidance

Achievements and performance

a. Review of activities

During the year, nationally and locally through our branches, CPRW has continued to respond to a significant number of consultations. We acknowledge the tremendous effort which our branches and key individuals make to this process, in particular, because of our limited staff resources.

Activities and achievements during the year include:

- The continued active opposition to the plethora of large-scale wind turbine schemes across Wales which are so damaging to the Welsh uplands. A particular egregious scheme, which we are actively opposing, is the proposed 'Nant Mithil Energy Park' of 31 turbines, 220 metres high in Radnor Forest in South-east Powys. The charity received donations of £57,246 during the year towards our campaign against this proposal and incurred £6,992 of costs. (page 22, note 18)
- We continue our opposition to the proliferation of large-scale solar farms on the environmentally and historically important Gwent Levels and actively support the proposal by the Welsh Government for additional protection for the Levels.
- We continue our objections to the industrial poultry units which have caused so much damage to the river Wye.
- We have supported the proposal for the establishment of the North-East Wales National Park, which would be the first designation for a new national park in Wales for over 60 years.
- During the year a work was undertaken to re-establish new branches. The Glamorganshire and Valleys branch was formally established with a working committee in January 2025. The Ceredigion branch was successfully reestablished in September 2024.
- We continue to work closely with the Campaign for the Protection of Rural England (CPRE) in the many areas where our interests overlap. This includes our activities in protecting the river Wye from potassium pollution and advocating roof top solar.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

The difference the charity has made and the wider benefits to society

The charity often works in partnership with other environmental groups and activists. A major part of our work is dealing with the planning process and ensuring that evidence is prepared and presented in a timely manner. Due to this collaborative approach, it is often difficult to identify success stories which are entirely down to just our own efforts. There are considerable benefits to society of protecting the Welsh countryside from either inappropriate development or proposed development that can be modified to minimise adverse impacts. We actively encourage anybody concerned with an issue that affects the countryside to have their say and to take their part in the planning process. During the year, nationally and locally through our branches, CPRW has continued to respond to a significant number of consultations. We acknowledge the tremendous effort which our branches and key individuals make to this process, in particular, because of our limited staff resources.

b. Fundraising

We were fortunate to have continued support from Tedworth, a Sainsbury family Charitable Trust, along with an anonymous Trust. Both trusts have been long standing supporters of our Charity and we are deeply grateful for their support.

c. Investment policy and performance

Due to the continuing unpredictability of the markets, and our potential short term need to have access to liquid funds, the reserves continue to be held by Head Office as cash. They are invested with CCLA who pay a higher rate of interest than High Street banks.

Financial review

a. Financial position

The charity is dependent on continuing legacies to support the current level of activity into the future. The trustees are always aware of the need to reduce expenditure in a timely manner if the level of funding reduces. Although the charity receives more predictable income from subscriptions and regular donations, this is not sufficient to cover all costs.

Despite this, the current financial position is acceptable and enables us to plan a level of activity for at least the next three years. Whether this can continue beyond three years depends on the level of future legacies we receive. The charity received legacy income of £55k in the year (2023: £53k).

We are fortunate in receiving a substantial increase in donations this year of £109k (2024: £38k). This primarily reflects the raised concerns over the substantial increase in proposed wind farm developments across Wales, together with the associated infrastructure and pylons.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

b. Reserves policy

It is important for the charity to maintain sufficient reserves to cover costs in future years where there may be no significant income. We are reliant on legacy income to be able to operate at an effective level of activity. However, being too conservative and retaining too higher level of reserves would mean the charity being unnecessarily restricted in its activities.

In general terms the trustees consider that maintaining reserves that cover the following three years of net costs (anticipated costs less recurring income) is a reasonable policy. The charity is very dependent on a sufficient level of staffing, and it is important to provide reasonable certainty of employment, at least over this period, to retain and recruit high calibre staff.

The free reserves of the Charity are calculated as the unrestricted reserves less the designated funds (branch funds) and unrestricted fixed assets, and amount to £287,411 (2023: £295,749).

The free reserves at the Balance Sheet date correspond broadly to three years of net costs, (costs less broadly regular income but excluding legacies).

c. Going concern

After reviewing the current financial situation and making the necessary enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the coming year.

Structure, governance and management

a. Constitution

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, number 239899, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

Within the charity, policy is determined by a Council which constitutionally meets three times a year. Members of the Council include branch representatives and other members elected at the Annual General Meeting. The Council elects up to nine of its voting members to serve on the National Executive Committee (NEC). Members who serve on the NEC are ex officio the Trustees of the Charity.

c. Future structure

The Charity registered a company limited by guarantee (with charitable status) in 2022. The intention being to transfer of the charity's activities to the company. This has been delayed whilst we explore an effective method of transferring banking arrangements. Meanwhile we continue to operate as a non-corporate entity.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Statement of Trustees' responsibilities

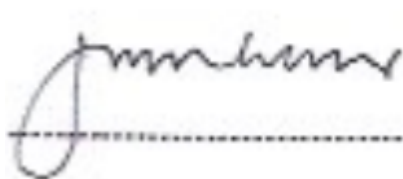
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Jonathan Colchester
Chairman

Date: 16 April 2025

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent Examiner's Report to the Trustees of Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

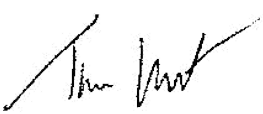
Independent Examiner's Statement

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 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.


Signed:
Tim Lunt
WR Partners
Hafron House
5 St Giles Business Park
Newtown
SY16 3AJ

Dated: 25/07/2025
BA FCCA MTPI

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Endowment funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations and legacies	3	-	88,076	102,265	190,341	108,797
Other trading activities	4	-	-	5,316	5,316	3,399
Investments	5	-	-	18,450	18,450	14,295
Total income and endowments		-	88,076	126,031	214,107	126,491
Expenditure on:						
Raising funds	6	-	-	4,257	4,257	3,241
Charitable activities	7	-	14,430	134,771	149,201	145,635
Total expenditure		-	14,430	139,028	153,458	148,876
Net income/(expenditure) before net gains/(losses) on investments						
		-	73,646	(12,997)	60,649	(22,385)
Net gains/(losses) on investments		120	-	(6)	114	1,780
Net movement in funds		120	73,646	(13,003)	60,763	(20,605)
Reconciliation of funds:						
Total funds brought forward		29,661	3,068	366,183	398,912	419,517
Net movement in funds		120	73,646	(13,003)	60,763	(20,605)
Total funds carried forward		29,781	76,714	353,180	459,675	398,912

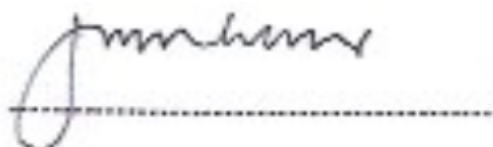
The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 25 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	21,031	21,939
Investments	13	33,640	33,434
		<u>54,671</u>	<u>55,373</u>
Current assets			
Stocks	14	3,327	4,630
Debtors	15	10,643	2,383
Cash at bank and in hand		401,141	347,535
		<u>415,111</u>	<u>354,548</u>
Creditors: amounts falling due within one year	16	(7,457)	(9,309)
Net current assets		<u>407,654</u>	<u>345,239</u>
Total assets less current liabilities		<u>462,325</u>	<u>400,612</u>
Creditors: amounts falling due after more than one year	17	(2,650)	(1,700)
Total net assets		<u><u>459,675</u></u>	<u><u>398,912</u></u>
Charity funds			
Endowment funds	18	29,781	29,661
Restricted funds	18	76,714	3,068
Unrestricted funds	18	353,180	366,183
Total funds		<u><u>459,675</u></u>	<u><u>398,912</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jonathan Colchester
Chairman

Date: 16 April 2025

The notes on pages 10 to 25 form part of these financial statements.

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

1. General information

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, Charity number 239899. The members of the Charity are the trustees named on page 1 of these accounts.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (update effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grant income is recognised when there is evidence of entitlement to the grant income, receipt is probable, and its amount can be measured reliably.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% Straight line
Fixtures and fittings	-	20% Straight line

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

2. Accounting policies (continued)

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.9 Stocks

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

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Endowment funds are funds, the capital of which must be maintained.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	78,326	30,308	108,634	38,293
Legacies	-	55,154	55,154	53,422
Government grants	9,750	-	9,750	-
Subscriptions	-	16,803	16,803	17,082
Total 2024	88,076	102,265	190,341	108,797
<i>Total 2023</i>	<i>4,250</i>	<i>104,547</i>	<i>108,797</i>	

Government grant income comprises of funds received from Denbighshire County Council to support the Clwyd Branch Project.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Branches fundraising	609	609	1,244
Sale of goods	1,992	1,992	1,655
Fundraising events	2,065	2,065	-
Life membership	650	650	500
Total 2024	5,316	5,316	3,399

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rent	3,120	3,120	3,120
Interest receivable	14,456	14,456	10,391
Investment income	874	874	784
	18,450	18,450	14,295

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Publicity & exhibitions	638	638	1,007
Fundraising events	1,127	1,127	-
Sale of goods	2,492	2,492	2,234
Total 2024	4,257	4,257	3,241

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	14,430	134,771	149,201	145,635
Total 2023	5,089	140,546	145,635	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Other activities	67,184	82,017	149,201	145,635
<i>Total 2023</i>	81,204	64,431	145,635	

Analysis of direct costs

	Other activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	45,080	45,080	71,213
Travel, training and subsistence	1,487	1,487	3,814
Consultancy	7,580	7,580	100
Rural Wales Awards	144	144	297
Online giving fees	917	917	822
Rural Wales magazine costs	4,984	4,984	4,958
Nant Mithil	6,992	6,992	-
	67,184	67,184	81,204

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	19,974	19,974	19,384
Depreciation	908	908	908
Premises expenses	6,224	6,224	5,551
Office costs	11,660	11,660	12,979
Event expenses	-	-	4,130
Meetings and conferences	714	714	101
Bank, audit and accountancy	3,571	3,571	4,065
Sundry expenses	5,709	5,709	8,478
Consultancy	1,334	1,334	-
Branch meetings	885	885	1,332
Branch / HQ support	30,998	30,998	7,503
Social media costs	40	40	-
	<u>82,017</u>	<u>82,017</u>	<u>64,431</u>

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>3,228</u>	<u>3,150</u>

10. Staff costs

	2024 £	2023 £
Wages and salaries	60,221	84,572
Social security costs	2,198	2,459
Contribution to defined contribution pension schemes	2,635	3,566
	<u>65,054</u>	<u>90,597</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Average employees	2	2

No employee received remuneration amounting to more than £60,000 in either year.

The highest paid employee during the year received remuneration of £37,750 (2023: £35,981) including gross pay and employers pension contributions.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, expenses totalling £346 were reimbursed or paid directly to 1 to 1 Trustee (2023 - £nil to Trustee).

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2024	40,041	81,748	121,789
At 31 December 2024	40,041	81,748	121,789
Depreciation			
At 1 January 2024	18,423	81,427	99,850
Charge for the year	801	107	908
At 31 December 2024	19,224	81,534	100,758
Net book value			
At 31 December 2024	20,817	214	21,031
At 31 December 2023	21,618	321	21,939

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2024	33,434
Revaluations	206
At 31 December 2024	<u>33,640</u>
Net book value	
At 31 December 2024	<u>33,640</u>
At 31 December 2023	<u>33,434</u>

14. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>3,327</u>	<u>4,630</u>

15. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	4,143	2,383
Grants receivable	6,500	-
	<u>10,643</u>	<u>2,383</u>

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	803	3,256
Accruals and deferred income	6,654	6,053

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Creditors: Amounts falling due within one year (continued)

2024 £	2023 £
<u>7,457</u>	<u>9,309</u>

17. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Accruals and deferred income	<u>2,650</u>	<u>1,700</u>

Included within the amount above is £1,050 which is deemed to be due after 5 years (2023: £700).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
Designated funds						
Flintshire & Brecknock Funds	221	-	-	-	-	221
Anglesey	337	-	-	1	-	338
Caernarfon	5,090	1,272	(454)	(638)	-	5,270
Ceredigion	789	122	-	-	-	911
Conwy	4,010	92	(15)	1	-	4,088
Clwyd	1,554	-	(178)	-	-	1,376
Monmouthshire	6,095	872	(1,365)	(4)	-	5,598
Mongomeryshire	2,190	17	-	-	-	2,207
Newport & Valleys	5,251	1,396	-	(120)	-	6,527
Pembrokeshire	622	-	-	-	-	622
Brecon & Radnor	7,851	88	(5,043)	921	-	3,817
West Glamorgan	2,204	-	-	(716)	(6)	1,482
Merrionnydd	3,611	-	-	-	-	3,611
Mid & South Glamorgan	6,994	-	-	-	-	6,994
Carmarthenshire	1,676	-	-	-	-	1,676
	48,495	3,859	(7,055)	(555)	(6)	44,738
General funds						
General Funds	317,688	122,172	(131,973)	555	-	308,442
Total Unrestricted funds	366,183	126,031	(139,028)	-	(6)	353,180

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Statement of funds (continued)

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Endowment funds						
Caernarfonshire Branch	29,661	-	-	-	120	29,781
Restricted funds						
Clwyd Branch Project	-	9,750	(7,438)	-	-	2,312
NDF Appeal	3,068	-	-	-	-	3,068
Nant Mithil appeal	-	57,246	(6,992)	-	-	50,254
Brecon & Radnor Nant Mithil	-	21,080	-	-	-	21,080
	3,068	88,076	(14,430)	-	-	76,714
Total of funds	398,912	214,107	(153,458)	-	114	459,675

Designated funds - The Branch Fund balance brought forward this year was an estimated figure for the funds held within the Charity that belong to the various branches. This year, to improve accuracy, a transfer has been made into the separate funds to agree to the closing balance for each fund pre records held within the Charity. Going forward, this will show the movement per branch each year. The surplus fund from the Branch fund balance brought forward have been transferred back into general funds.

Endowment funds - the endowed funds belong to the Caernarfon branch.

Restricted funds -

-The Clwyd Branch project is a funded project to support the Clywd Branch and to raise activity in that particular area of Wales.

-The NDF Appeal fund relates to moneys raised to respond to the Welsh Government's draft National Development Framework.

- The Nant Mithil appeal and Brecon & Radnor Nant Mithil funds hold money relating to the proposed Nant Mithil energy park and to support the costs associated with opposing the proposed scheme.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds						
Designated funds						
Flintshire & Brecknock Funds	211	10	-	-	-	221
Anglesey	337	-	-	-	-	337
Caernarfon	4,457	903	(532)	262	-	5,090
Ceredigion	789	-	-	-	-	789
Conwy	3,745	870	(689)	-	84	4,010
Clwyd	1,714	-	(160)	-	-	1,554
Monmouthshire	5,471	2,363	(1,739)	-	-	6,095
Mongomeryshire	1,930	12	(30)	278	-	2,190
Newport & Valleys	5,594	35	(378)	-	-	5,251
Pembrokeshire	622	-	-	-	-	622
Brecon & Radnor	3,953	5,350	(2,204)	752	-	7,851
West Glamorgan	2,298	-	-	-	(94)	2,204
Merrionnydd	3,611	-	-	-	-	3,611
Mid & South Glamorgan	6,994	-	-	-	-	6,994
Carmarthenshire	1,676	-	-	-	-	1,676
	<u>43,402</u>	<u>9,543</u>	<u>(5,732)</u>	<u>1,292</u>	<u>(10)</u>	<u>48,495</u>
General funds						
General Funds	<u>345,176</u>	<u>112,698</u>	<u>(138,055)</u>	<u>(2,131)</u>	<u>-</u>	<u>317,688</u>
Total Unrestricted funds	<u>388,578</u>	<u>122,241</u>	<u>(143,787)</u>	<u>(839)</u>	<u>(10)</u>	<u>366,183</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Statement of funds (continued)

**Endowment
funds**

Caernarfonshire Branch	27,871	-	-	-	1,790	29,661
---------------------------	--------	---	---	---	-------	--------

**Restricted
funds**

Clwyd Branch Project	-	4,250	(5,089)	839	-	-
NDF Appeal	3,068	-	-	-	-	3,068
	3,068	4,250	(5,089)	839	-	3,068

Total of funds	419,517	126,491	(148,876)	-	1,780	398,912
-----------------------	----------------	----------------	------------------	----------	--------------	----------------

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Endowment funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	-	21,031	21,031
Fixed asset investments	29,781	-	3,859	33,640
Current assets	-	76,714	338,397	415,111
Creditors due within one year	-	-	(7,457)	(7,457)
Creditors due in more than one year	-	-	(2,650)	(2,650)
Total	29,781	76,714	353,180	459,675

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Endowment funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	-	21,939	21,939
Fixed asset investments	29,661	-	3,773	33,434
Current assets	-	3,068	351,480	354,548
Creditors due within one year	-	-	(9,309)	(9,309)
Creditors due in more than one year	-	-	(1,700)	(1,700)
Total	29,661	3,068	366,183	398,912

20. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £3,635 (2023: £3,566).

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024.

Accounts

Charity number: 239899



**YMGYRCH DIOGELU CYMRU WLEDIG
CAMPAIGN FOR THE PROTECTION OF RURAL WALES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' Report	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 24

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	Jonathan Colchester, Chair Penelope Williams, Treasurer Dr Ken Addison Simon Brook (appointed 25 September 2023) Dr Jonathan Dean Robert Hepworth Dr Christine Hugh-Jones Geoffrey Sinclair (resigned 22 March 2024) Victor Warren Richard Williams-Ellis
Charity registered number	239899
Principal office	Ty Gwyn 31 High Street Welshpool Powys SY21 7YD
Accountants	WR Partners Chartered Accountants Hafren House 5 St Giles Business Park Newtown Powys SY16 3AJ

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity (CPRW) for the year 1 January 2023 to 31 December 2023.

Objectives and activities

a. The purpose of the charity

The charity is a registered charity, number 239899. The purpose of the charity is defined in its Charitable Objects. These are to:

- organise concerted action to secure the protection of the landscape and environment of the countryside of Wales recognising the importance of its communities and culture.
- act as a source of advice and information in respect of the protection and enhancement of Welsh landscapes and countryside.
- To arouse, form and educate opinion.

b. The main activities carried out by the Charity

Our activities are undertaken by the volunteers in our branches throughout Wales and centrally by the trustees and staff members working for the charity.

Our main activities are as follows:

- The promotion and safeguarding the distinctiveness of all Welsh landscapes, for those who live in them, depend on them or who enjoy their qualities. At a grass roots level, local branches present 'Rural Wales' awards to organisations and groups who have shown outstanding endeavour in promoting rural enterprise.
- Reinforcing the need for legislation in Wales to comply with the Wellbeing of Future Generations (Wales) Act 2016 and the obligations to conserve, enhance and promote our designated landscapes. This is undertaken by detailed responses to consultations, normally centrally but also at branch level.
- Promoting the importance of protecting Welsh landscapes as national assets.
- The costs of £7,503 relating to 'North Wales Projects' referred to in note 8 of the accounts relates to the re-establishment and supporting of our branches in North Wales.
The promotion and safeguarding the distinctiveness of all Welsh landscapes, for those who live in them, depend on them or who enjoy their qualities. At a grass roots level, local branches present 'Rural Wales' awards to organisations and groups who have shown outstanding endeavour in promoting rural enterprise.
Reinforcing the need for legislation in Wales to comply with the Wellbeing of Future Generations (Wales) Act 2016 and the obligations to conserve, enhance and promote our designated landscapes. This is undertaken by detailed responses to consultations, normally centrally but also at branch level.
Promoting the importance of protecting Welsh landscapes as national assets.
The costs of £7,503 relating to 'North Wales Projects' referred to in note 8 of the accounts relates to the re-establishment and supporting of our branches in North Wales
by detailed responses to consultations, normally centrally but also at branch level.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

c. The Charity Commission's guidance on public benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees consider that all activities undertaken by the Charity have been undertaken for the public benefit as described in the guidance

Achievements and performance

a. Review of activities

During the year, nationally and locally through our branches, CPRW has continued to respond to a significant number of consultations. We acknowledge the tremendous effort which our branches and key individuals make to this process, in particular, because of our limited staff resources.

Activities and achievements during the year include:

Raising publicity at a national level in respect of:

- questioning the role of the water regulator on both sides of the border (in conjunction with the Campaign for the Protection of Rural England on the English side).
- Asking Bute energy how they intend to connect the Radnor Forest proposed wind farm to the National Grid, fearing a huge network of transmission pylons and cables stretching across the landscape.
- Celebrating as Bute energy retract their plans for the Moelfre wind farm proposal due to strong local opposition.
- Highlighting that the system for dealing with Developments of National Significance (DNS) is not fit for purpose.
- Launching the DNS map showing all present applications being proposed across Wales through the DNS planning system.

Additional activities:

- We responded to the Welsh Government report on how future Welsh energy will be planned, developed and operated to reach its goal of net zero by 2050.
- We commented that the construction of a new gas power plant by DRAX in the Cynon Valley was a clear illustration of the lack of joined up thinking between the Welsh and UK governments.
- We made comments on the purchase of Gilestone Farm and the Green Man festival.
- We called on the Welsh government to strike a balance between preserving our cultural landscape and historical treasures and advancing renewable energy development on the Gwent Levels.
- We made several representations about the proposed Clwdian Range and Dee Valley National Park proposal.
- Furthermore, we responded to many other critical consultations over the year.

We filed a petition with the Senedd's Petitions Committee which was seeking to force the Welsh Government to consider the full range of clean energy sources to get Wales to net zero and minimise the amount of countryside and farmland sacrificed. We reached 9000 signatures, which was below the threshold for a full debate in the chamber, but it was discussed by the Petitions committee who subsequently, unfortunately, dismissed it.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

The difference the charity has made and the wider benefits to society

The charity often works in partnership with other environmental groups and activists. A major part of our work is dealing with the planning process and ensuring that evidence is prepared and presented in a timely manner. Due to this collaborative approach, it is often difficult to identify success stories which are entirely down to just our own efforts. There are considerable benefits to society of protecting the Welsh countryside from either inappropriate development or proposed development that can be modified to minimise adverse impacts.

b. Fundraising

We were fortunate to have continued support from Tedworth, a Sainsbury family Charitable Trust, along with an Anonymous Trust. Both trusts have been long standing supporters of our Charity and we are deeply grateful for their support.

c. Investment policy and performance

Due to the continuing unpredictability of the markets, the reserves continue to be held by Head Office as cash. They are invested with CCLA who pay a higher rate of interest than High street banks.

Financial review

a. Financial position

The charity is dependant on continuing legacies to support the current level of activity into the future. The trustees are always aware of the need to reduce expenditure in as timely manner if the level of funding reduces. Although the charity receives more predictable income from subscriptions and regular donations, this is not sufficient to cover all costs.

Despite this, the current financial position is acceptable and enables us to plan a level of activity for at least the next three years. Whether this can continue beyond three years depends on the level of legacies we receive in that period. The Charity received legacy income of £53k in the year and a significant bequest in 2024 is anticipated.

b. Reserves policy

It is important for the charity to maintain sufficient reserves to cover costs in future years where there maybe no significant income. The charity is reliant on legacy income to be able to operate at an effective level of activity. However, being too conservative and retaining too higher level of reserves would mean the charity being unnecessarily restricted in its activities.

In general terms the trustees consider that maintaining reserves that cover the following three years of net costs (anticipated costs less recurring income) is a reasonable policy. The charity is very dependent on a sufficient level of staffing, and it is important to provide reasonable certainty of employment, at least over this period, to retain and recruit high calibre staff.

The free reserves of the Charity are calculated as the unrestricted reserves less the designated funds (branch funds) and unrestricted fixed assets, and amount to £295,749 (2022: £322,329).

The free reserves at the Balance Sheet date correspond broadly to three years of net costs.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

c. Going concern

After reviewing the current financial situation and making the necessary enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the coming year.

Structure, governance and management

a. Constitution

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, number 239899, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

Within the charity, policy is determined by a Council which constitutionally meets three times a year. Members of the Council include branch representatives and other members elected at the Annual General Meeting. The Council elects up to nine of its voting members to serve on the National Executive Committee (NEC). Members who serve on the NEC are ex officio the Trustees of the Charity.

However, after the Covid epidemic, and until recently the Council had not met, and appointments have been made directly to the NEC, with subsequent conformation by vote at the Annual General meeting.

Future structure

The Charity registered a company limited by guarantee (with charitable status) in 2022. The intention being to transfer of the charity's activities to the company. This has been delayed whilst we explore an effective method of transferring banking arrangements. Meanwhile we continue to operate as a non-corporate entity.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Jonathan Colchester
Chairman

Date: 2.7.2024

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

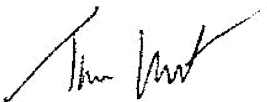
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:


Tim Lunt
WR Partners
Hafron House
5 St Giles Business Park
Newtown
SY16 3AJ

Dated:

11/07/2024
BA FCCA MTP1

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

	Note	Endowment funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:						
Donations and legacies	3	-	4,250	104,547	108,797	182,849
Other trading activities	4	-	-	3,399	3,399	5,298
Investments	5	-	-	14,295	14,295	4,325
Total income and endowments		-	4,250	122,241	126,491	192,472
Expenditure on:						
Raising funds	6	-	-	3,241	3,241	740
Charitable activities	7	-	5,089	140,546	145,635	94,712
Total expenditure		-	5,089	143,787	148,876	95,452
Net (expenditure)/income before net gains/(losses) on investments						
		-	(839)	(21,546)	(22,385)	97,020
Net gains/(losses) on investments		1,790	-	(10)	1,780	(2,937)
Net income/(expenditure)		1,790	(839)	(21,556)	(20,605)	94,083
Transfers between funds	18	-	839	(839)	-	-
Net movement in funds		1,790	-	(22,395)	(20,605)	94,083
Reconciliation of funds:						
Total funds brought forward		27,871	3,068	388,578	419,517	325,434
Net movement in funds		1,790	-	(22,395)	(20,605)	94,083
Total funds carried forward		29,661	3,068	366,183	398,912	419,517

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 24 form part of these financial statements.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	21,939	22,847
Investments	13	33,434	31,655
		<u>55,373</u>	<u>54,502</u>
Current assets			
Stocks	14	4,630	5,463
Debtors	15	2,383	2,354
Cash at bank and in hand		347,535	365,031
		<u>354,548</u>	<u>372,848</u>
Creditors: amounts falling due within one year	16	(9,309)	(6,983)
Net current assets		<u>345,239</u>	<u>365,865</u>
Total assets less current liabilities		<u>400,612</u>	<u>420,367</u>
Creditors: amounts falling due after more than one year	17	(1,700)	(850)
Total net assets		<u><u>398,912</u></u>	<u><u>419,517</u></u>
Charity funds			
Endowment funds	18	29,661	27,871
Restricted funds	18	3,068	3,068
Unrestricted funds	18	366,183	388,578
Total funds		<u><u>398,912</u></u>	<u><u>419,517</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jonathan Colchester
(Chair of Trustees)

Date: 2.7.2024

The notes on pages 10 to 24 form part of these financial statements.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

1. General information

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, Charity number 239899. The members of the Charity are the trustees named on page 1 of these accounts.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (update effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% Straight line
Fixtures and fittings	-	20% Straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

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

2. Accounting policies (continued)

2.8 Stocks

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

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Endowment funds are funds, the capital of which must be maintained.

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	4,250	34,043	38,293	44,400
Legacies	-	53,422	53,422	118,486
Subscriptions	-	17,082	17,082	19,963
Total 2023	4,250	104,547	108,797	182,849
Total 2022	-	182,849	182,849	

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Branches fundraising	1,244	1,244	3,240
Sale of goods	1,655	1,655	1,708
Life membership	500	500	350
Total 2023	3,399	3,399	5,298

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rent	3,120	3,120	3,120
Interest receivable	10,391	10,391	592
Investment income	784	784	613
	14,295	14,295	4,325

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Publicity & exhibitions	1,007	1,007	740
Sale of goods	2,234	2,234	-
Total 2023	3,241	3,241	740

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Other activities	5,089	140,546	145,635	94,712
Total 2022	-	94,712	94,712	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Other activities	81,204	64,431	145,635	94,712
Total 2022	45,357	49,355	94,712	

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	71,213	71,213	40,239
Travel, training and subsistence	3,814	3,814	2,104
Consultancy	100	100	1,824
Rural Wales Awards	297	297	412
Online giving fees	822	822	778
Rural Wales magazine costs	4,958	4,958	-
	81,204	81,204	45,357

Analysis of support costs

	Other activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	19,384	19,384	18,495
Premises expenses	5,551	5,551	3,003
Office costs	12,979	12,979	8,968
Event expenses	4,130	4,130	-
Meetings and conferences	101	101	50
Bank, audit and accountancy	4,065	4,065	3,915
Sundry expenses	8,478	8,478	9,625
Recruitment expenses	-	-	700
Branch meetings	1,332	1,332	3,691
Depreciation	908	908	908
North Wales Projects	7,503	7,503	-
	64,431	64,431	49,355

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

9. Independent examiner's remuneration

	2023	2022
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,150	2,940

10. Staff costs

	2023	2022
	£	£
Wages and salaries	84,572	55,074
Social security costs	2,459	1,626
Contribution to defined contribution pension schemes	3,566	2,034
	90,597	58,734

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Average employees	2	2

No employee received remuneration amounting to more than £60,000 in either year.

The highest paid employee during the year received remuneration of £35,981 including gross pay and employers pension contributions.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, expenses totalling £636 were reimbursed or paid directly to 1 Trustee (2022 - £123 to 1 Trustee).

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2023	40,041	81,748	121,789
At 31 December 2023	<u>40,041</u>	<u>81,748</u>	<u>121,789</u>
Depreciation			
At 1 January 2023	17,622	81,320	98,942
Charge for the year	801	107	908
At 31 December 2023	<u>18,423</u>	<u>81,427</u>	<u>99,850</u>
Net book value			
At 31 December 2023	<u>21,618</u>	<u>321</u>	<u>21,939</u>
At 31 December 2022	<u>22,419</u>	<u>428</u>	<u>22,847</u>

13. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2023	31,655
Revaluations	1,779
At 31 December 2023	<u>33,434</u>
Net book value	
At 31 December 2023	<u>33,434</u>
At 31 December 2022	<u>31,655</u>

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

14. Stocks

	2023	2022
	£	£
Finished goods and goods for resale	4,630	5,463

15. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	2,383	2,354
	2,383	2,354

16. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	3,256	1,836
Accruals and deferred income	6,053	5,147
	9,309	6,983

17. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Accruals and deferred income	1,700	850

Included within the amount above is £700 which is deemed to be due after 5 years (2022: £200).

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Designated funds						
Flintshire & Brecknock Funds	211	10	-	-	-	221
Anglesey	337	-	-	-	-	337
Caernarfon	4,457	903	(532)	262	-	5,090
Ceredigion	789	-	-	-	-	789
Conwy	3,745	870	(689)	-	84	4,010
Clwyd	1,714	-	(160)	-	-	1,554
Monmouthshire	5,471	2,363	(1,739)	-	-	6,095
Montgomeryshire	1,930	12	(30)	278	-	2,190
Newport & Valleys	5,594	35	(378)	-	-	5,251
Pembrokeshire	622	-	-	-	-	622
Brecon & Radnor	3,953	5,350	(2,204)	752	-	7,851
West Glamorgan	2,298	-	-	-	(94)	2,204
Merrionnydd	3,611	-	-	-	-	3,611
Mid & South Glamorgan	6,994	-	-	-	-	6,994
Carmarthenshire	1,676	-	-	-	-	1,676
	<u>43,402</u>	<u>9,543</u>	<u>(5,732)</u>	<u>1,292</u>	<u>(10)</u>	<u>48,495</u>
General funds						
General Funds	<u>345,176</u>	<u>112,698</u>	<u>(138,055)</u>	<u>(2,131)</u>	<u>-</u>	<u>317,688</u>
Total Unrestricted funds	<u>388,578</u>	<u>122,241</u>	<u>(143,787)</u>	<u>(839)</u>	<u>(10)</u>	<u>366,183</u>

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

18. Statement of funds (continued)

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Endowment funds						
Caernarfonshire Branch	27,871	-	-	-	1,790	29,661
Restricted funds						
Clwyd Branch Project	-	4,250	(5,089)	839	-	-
NDF Appeal	3,068	-	-	-	-	3,068
	3,068	4,250	(5,089)	839	-	3,068
Total of funds	419,517	126,491	(148,876)	-	1,780	398,912

Designated funds - The Branch Fund balance brought forward this year was an estimated figure for the funds held within the Charity that belong to the various branches. This year, to improve accuracy, a transfer has been made into the separate funds to agree to the closing balance for each fund pre records held within the Charity. Going forward, this will show the movement per branch each year. The surplus fund from the Branch fund balance brought forward have been transferred back into general funds.

Endowment funds - the endowed funds belong to the Caernarfon branch.

Restricted funds -

-The Clwyd Branch project.....

-The NDF Appeal fund relates to moneys raised to respond to the Welsh Government's draft National Development Framework.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
Designated funds						
Branch Funds	106,172	9,582	(15,108)	(100,646)	-	-
Flintshire & Brecknock Funds	209	2	-	-	-	211
Anglesey	-	-	-	337	-	337
Caernarfon	-	-	-	4,457	-	4,457
Ceredigion	-	-	-	789	-	789
Conwy	-	-	-	3,745	-	3,745
Clwyd	-	-	-	1,714	-	1,714
Monmouthshire	-	-	-	5,471	-	5,471
Mongomeryshire	-	-	-	1,930	-	1,930
Newport & Valleys	-	-	-	5,594	-	5,594
Pembrokeshire	-	-	-	622	-	622
Brecon & Radnor	-	-	-	3,953	-	3,953
West Glamorgan	-	-	-	2,298	-	2,298
Merrionnydd	-	-	-	3,611	-	3,611
Mid & South Glamorgan	-	-	-	6,994	-	6,994
Carmarthenshire	-	-	-	1,676	-	1,676
	<u>106,381</u>	<u>9,584</u>	<u>(15,108)</u>	<u>(57,455)</u>	<u>-</u>	<u>43,402</u>
General funds						
General Funds	<u>186,485</u>	<u>182,888</u>	<u>(80,344)</u>	<u>57,455</u>	<u>(1,308)</u>	<u>345,176</u>
Total Unrestricted funds	<u>292,866</u>	<u>192,472</u>	<u>(95,452)</u>	<u>-</u>	<u>(1,308)</u>	<u>388,578</u>

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

18. Statement of funds (continued)

**Endowment
funds**

Caernarfonshire Branch	29,500	-	-	-	(1,629)	27,871

**Restricted
funds**

NDF Appeal	3,068	-	-	-	-	3,068

Total of funds	325,434	192,472	(95,452)	-	(2,937)	419,517

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	-	21,939	21,939
Fixed asset investments	29,661	-	3,773	33,434
Current assets	-	3,068	351,480	354,548
Creditors due within one year	-	-	(9,309)	(9,309)
Creditors due in more than one year	-	-	(1,700)	(1,700)
Total	29,661	3,068	366,183	398,912

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

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

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Endowment funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	-	22,847	22,847
Fixed asset investments	27,871	-	3,784	31,655
Current assets	-	3,068	369,780	372,848
Creditors due within one year	-	-	(6,983)	(6,983)
Creditors due in more than one year	-	-	(850)	(850)
Total	<u>27,871</u>	<u>3,068</u>	<u>388,578</u>	<u>419,517</u>

20. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £3,566 (2022: £2,034).

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.

Accounts

**YMGYRCH DIOGELU CYMRU WLEDIG
CAMPAIGN FOR THE PROTECTION OF RURAL WALES**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' Report	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 24

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees

Jonathan Colchester, Chair
Geoffrey Sinclair, Vice Chair
Penelope Williams, Treasurer
Victor Warren
Dr Ken Addison
Robert Hepworth
Dr Christine Hugh-Jones
Richard Williams-Ellis
Dr Jonathan Dean

**Charity registered
number**

239899

Principal office

Ty Gwyn
31 High Street
Welshpool
Powys
SY21 7YD

Accountants

WR Partners
Chartered Accountants
Hafren House
5 St Giles Business Park
Newtown
Powys
SY16 3AJ

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

The Trustees present their annual report together with the financial statements of the Charity (CPRW) for the year 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

The Charity is constituted under a Charity Commission Scheme and is a Registered Charity, number 239899. Its objects and ethos are as set out in its Constitution and its Mission Statement.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Communicating CPRW's messages and the profiling of its work and the efforts of its Branch volunteers is a high priority. We produced the monthly e Bulletin to members during the year and the website was updated when necessary. We did not produce a magazine in 2022 owing to lack of staff time. This will be a priority in 2023.

c. Governance and management

The new CEO, Jon Parker, informed us that he was to leave his post in March 2022. This was a blow as he had achieved a great deal since he started in January 2021. The work of transferring from a Charity to a Company Limited by Guarantee had been started and would be carried on by staff & Trustees. To this end, an EGM was held in May 2022 which approved the change from a Registered Charity to a Company Ltd by Guarantee (with charitable status).

Jon had suggested that a PR Manager would be a prudent appointment, rather than a CEO. This was achieved in September 2022, when Ross Evans was appointed.

Trustees continued to hold their meetings via Zoom, which enabled the Charity's business to continue. In October, a hybrid meeting was held where members could choose to attend HQ or join online. They met 10 times during 2022. All members undertake their duties as Trustees in a voluntary capacity.

We held a Council meeting & AGM virtually in October 2022. This was due to be a physical meeting, but due to low expected numbers we rearranged it to an online meeting.

d. Volunteers

The time given and commitment shown by Branch members in a voluntary capacity to CPRW's work is significant and the crucial role and contribution they make locally to the organisation's overall activities is of particular importance and value. The number of active volunteers in CPRW's Branches is estimated at some 70, excluding trustees.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Achievements and performance

a. Review of activities

During the year, nationally and locally through our Branches, CPRW continued to respond to a whole host of consultations. We acknowledge the tremendous effort which our Branches and key individuals make to this process. These involve the following key themes which are central to the work of CPRW.

- Promoting and safeguarding the distinctiveness of all Welsh landscapes and seascapes - for those who live in them, depend upon them or enjoy their qualities.
- Reinforcing the need for legislation in Wales to reflect the Principles of the European Landscape Convention, and to comply with the Welsh Government's existing legislation and policies, especially the Wellbeing of Future Generations (Wales) Act 2016 and the obligations to conserve, enhance and promote our designated landscapes.
- Promoting CPRW as a trademark for the principles of sound stewardship of community life in rural Wales and the role of Wales's landscapes, as national assets.
- Publicity at national level, summarised as follows: Objecting to the Rhoscrowther windfarm (which was later refused); Publicising the proposed Nant Mithil windfarm and encouraging people to respond to the engagement process; Highlighting the impact that Avian Flu could have on the high number of poultry farms along the River Wye; Challenging Bute energy on how they would connect the proposed Nant Mithil proposal to the grid; Publicity following the Food & Farming event in Knighton; Calling for a moratorium on major developments on the Gwent levels; Seeking an urgent meeting with Julie James to discuss ways of working together to get Wales beyond net zero..
- Responding to consultations – This key role (often in critical and detailed terms) included responding to: The Food (Wales) Bill; Agriculture (Wales) bill; Designing for Renewable Energy in Wales – initial engagement survey.

Given the current very limited staff resources, Head Office staff and Trustees had to work harder than in previous years to champion these causes.

b. Details of material fundraising

We were fortunate to have continued support from Tedworth, a Sainsbury family Charitable Trust, along with an Anonymous Trust. Both Trusts have been long standing supporters of our Charity and we are deeply grateful for their support.

c. Investment policy and performance

Due to the continuing unpredictability of the markets, the reserves continue to be held by Head Office as cash.

d. Working with and influencing others

Collaborative working continues to be an important dimension of CPRW's approach towards its work and an effective means by which it spreads its messages. This continues to be an important strand of work for the new PR manager.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Financial review

a. Going concern

After reviewing the current financial situation and making the necessary enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the coming year. The Strategic review flagged up the need to secure additional income from a variety of sources to provide greater stability so far as the future financial status of the organisation is concerned. Expenditure on further staff would be limited until income has been raised. For this reason, the NEC continue to adopt the "going concern basis" in preparing these financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

CPRW's Reserves policy is the basis for the organisation's investment and routine financial management procedures.

As noted previously the £106,381 which was held as Invested reserves is being held in cash by Head Office. Legacy income received a big boost during the year with a large bequest from a member – for which we are extremely grateful. Trustees bear in mind that this source of income is variable and not guaranteed; so prudent assessment of controlling staff costs, despite the real need for more staff, must be balanced. Owing to this large legacy, it was felt that we could employ a PR Manager on a 2 year contract, as this was seen to be a crucial role for the long term future of the Charity.

The free reserves of the Charity are calculated as the unrestricted reserves less designated funds and unrestricted fixed assets, and amount to £322,329 (2021: 163,4657).

c. Factors affecting overall performance

The unpredictability of CPRW's financial base continues to have a significant effect on the capacity of the organisation to undertake activities of direct relevance to its interests.

Raising sufficient income to cover core costs remains a challenge and will continue to be a primary focus of effort during 2023, in order to stabilise and improve the organisation's financial position. We were again fortunate to receive very generous legacies during the year, which are always a vital source of core funding. However, the continued reliance on this unpredictable income stream poses a major risk to the organisation and an unacceptable basis for CPRW's long term financial security. A priority for the NEC in 2023 is to secure further unrestricted funds in order to establish an endowment to meet recurring expenditure.

d. The Financial Picture

The NEC along with the Operations Manager, actively and regularly monitored CPRW finances and reported their changing financial circumstances throughout the year.

CPRW wishes to thank all those who supported its activities in 2022. Sincere thanks are also recorded to all those who enabled our work to continue as a result of the other generous support they provided by way of gifts and legacies.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Structure, governance and management

a. Constitution

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, number 239899, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management and control of the Charity is the responsibility of the NEC, its members being elected under the provisions of the Constitution. The managerial responsibilities and activities of the Charity are undertaken by employed staff located at the organisation's office in Welshpool. Head Office fixed assets and investments are managed on behalf of the organisation by the Holding Trustees within the terms of a Trust Deed. Three NEC sub-committees have been appointed previously (Staff, Finance and Communications).

c. Risk management

All matters of strategic relevance or those which have organisational / resource implications are assessed and reported to meetings of the NEC. These assessments are made by Head Office staff often in conjunction with the Chairman both in terms of the risk to the organisation, its finances and also the scope and welfare of the staff involved.

No notifiable workplace incidents occurred in 2022 and CPRW continues to adhere to all relevant workplace and employee Regulations and Standards.

Notwithstanding these circumstances, the greatest risk to the organisation's future remains the uncertainty about its medium to longer term funding base. To counteract this, the organisation's resources are closely monitored and scrutinised every quarter by the National Executive and our financial management practices audited regularly by our professional external Accountants to ensure there are no unaddressed issues or irregularities which will lead to longer term problems.

d. Financial management

CPRW sets an Annual budget approved by the NEC at its December meeting. Updates on the organisation's ongoing financial status and budgetary performance are presented regularly to the NEC and any adjustments are considered and thereafter formally endorsed by them. The Treasurer monitors the organisation's current financial situation and future needs.

e. Organisational structure and decision making

CPRW has been a registered Charity since 1928 and operates within the terms of its Governing documents. The Charity is a grass roots organisation with 14 Branches (10 currently active) each having its own Executive Committee and operating within the framework of CPRW's Objects and its Branch constitution.

Each Branch is entitled to be represented on CPRW's Council which provides advice to the National Executive on organisational and other relevant matters.

At the end of December 2022, CPRW had 2 full time members of staff. Staff attend all NEC and Council meetings to provide professional advice and guidance to the NEC on all organisational issues.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Structure, governance and management (continued)

f. Governance

The National Executive Committee, whose members are ex officio the Trustees of the Charity, is the governing body of the organisation and acts as such as the employer of all staff. To ensure that its Trustees have a proper understanding of how the Charity works, CPRW recruits all new Trustees from its Council. All NEC members understand they must act reasonably and prudently in all matters relating to CPRW and with its long term interests in mind. Decisions made in the NEC are subject to collective responsibility.

Plans for future periods

a. Campaigning

Given the constraints imposed by our limited resources, the primary focus of our activities during 2023 will be:

- A new website
- Re branding of CPRW
- Increasing our membership base
- Getting inactive Branches back up and running
- Scoping and securing new sources of income
- Supporting and working with Branches on issues which have national relevance to resist unacceptable developments impacting on the Welsh countryside and rural communities
- Responding to the range of strategic policy documents produced by the Welsh Government and other public bodies
- Promoting activity and cohesion in rural communities

(The latter three bullet points in accordance with CPRW's Charitable Objects)

b. Membership

The participation and effectiveness of those members in our active Branches continues to be a cornerstone of CPRW work locally. As a result of the recruitment efforts of active Branches, membership numbers are slowly increasing. Continuing these efforts will be important not only to improve the organisation's financial situation but also to enable more of our members to engage in its work. Further efforts will therefore be made in 2023 to engage with members and the public in those areas where CPRW does not currently have a meaningful Branch presence, and to work closely with more like-minded charities and organisations for mutual benefits in terms of membership.

c. Communicating CPRW Messages

CPRW's regular Members' eBulletin provides a practical and effective means of enabling our members to understand the range of issues affecting rural Wales. Bulletins were issued throughout 2022 and the service will be maintained in 2023.

Producing our Rural Wales magazine remains a high priority. It provides a valuable and influential means of informing members and interested parties of the issues currently affecting rural Wales and our position on them. We were unable to produce a magazine in 2022, but it is envisaged that 2 editions will be produced in 2023.

We continued, on a national and local basis, to provide a sound platform to champion our Charitable objects, namely the protection of rural Wales and the retention of the integrity of its landscapes and in addition seeking to safeguard the quality of life of those who live in, depend upon or simply enjoy important natural and heritage values rural Wales provides. This was of particular importance during the pandemic years as people came to value their local landscapes and green spaces more than ever, as a means to exercise and enjoy their local open spaces.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Statement of Trustees' responsibilities

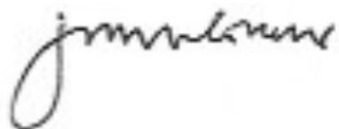
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....

Jonathan Colchester
Chairman

Date: 11 April 2023

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Independent Examiner's Report to the Trustees of Ymgyrch Diogelu Cymru Wledig Campaign
for the Protection of Rural Wales ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

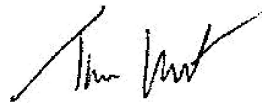
Independent Examiner's Statement

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 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
Tim Lunt
WR Partners
Hafron House
5 St Giles Business Park
Newtown
SY16 3AJ

Dated: 28/06/2023
BA FCCA MIRPM

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Endowment funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:						
Donations and legacies	3	-	-	182,849	182,849	82,514
Other trading activities	4	-	-	5,298	5,298	5,440
Investments	5	-	-	4,325	4,325	3,851
Total income and endowments		-	-	192,472	192,472	91,805
Expenditure on:						
Raising funds	6	-	-	740	740	2,491
Charitable activities	7	-	-	94,712	94,712	98,816
Total expenditure		-	-	95,452	95,452	101,307
Net income/(expenditure) before net (losses)/gains on investments		-	-	97,020	97,020	(9,502)
Net (losses)/gains on investments		(1,629)	-	(1,308)	(2,937)	1,461
Net movement in funds		(1,629)	-	95,712	94,083	(8,041)
Reconciliation of funds:						
Total funds brought forward		29,500	3,068	292,866	325,434	333,475
Net movement in funds		(1,629)	-	95,712	94,083	(8,041)
Total funds carried forward		27,871	3,068	388,578	419,517	325,434

The Statement of Financial Activities includes all gains and losses recognised in the year.

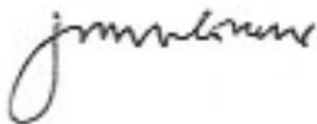
The notes on pages 11 to 24 form part of these financial statements.

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	22,847	23,220
Investments	13	31,655	34,592
		54,502	57,812
Current assets			
Stocks	14	5,463	3,813
Debtors	15	2,354	3,032
Cash at bank and in hand		365,031	267,791
		372,848	274,636
Creditors: amounts falling due within one year	16	(6,983)	(5,814)
Net current assets		365,865	268,822
Total assets less current liabilities		420,367	326,634
Creditors: amounts falling due after more than one year	17	(850)	(1,200)
Net assets excluding pension asset		419,517	325,434
Total net assets		419,517	325,434
Charity funds			
Endowment funds	18	27,871	29,500
Restricted funds	18	3,068	3,068
Unrestricted funds	18	388,578	292,866
Total funds		419,517	325,434

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jonathan Colchester

(Chair of Trustees)

Date: 11 April 2023

The notes on pages 11 to 24 form part of these financial statements.

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

1. General information

Ymgrych Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, Charity number 239899. The members of the Charity are the trustees named on page 1 of these accounts.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (update effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Ymgrych Diogelu Cymru Wledig Campaign for the Protection of Rural Wales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% Straight line
Fixtures and fittings	-	20% Straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

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

2. Accounting policies (continued)

2.8 Stocks

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

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

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

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Endowment funds are funds, the capital of which must be maintained.

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	-	44,400	44,400	42,457
Legacies	-	118,486	118,486	20,500
Subscriptions	-	19,963	19,963	19,557
Total 2022	-	182,849	182,849	82,514
<i>Total 2021</i>	25	82,489	82,514	

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

4. Income from other trading activities

Income from fundraising events

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Branches fundraising	-	3,240	3,240	1,982
Sale of goods	-	1,708	1,708	2,458
Life membership	-	350	350	350
Rivers appeal 2020	-	-	-	650
Total 2022	-	5,298	5,298	5,440
<i>Total 2021</i>	650	4,790	5,440	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rent	3,120	3,120	3,120
Interest receivable	592	592	100
Investment income	613	613	631
	4,325	4,325	3,851

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

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Publicity & exhibitions	740	740	40
Sale of goods	-	-	2,451
Total 2022	740	740	2,491

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Other activities	94,712	94,712	98,816

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Other activities	45,357	49,355	94,712	98,816
<i>Total 2021</i>	<i>56,640</i>	<i>42,176</i>	<i>98,816</i>	

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	40,239	40,239	47,518
Travel, training and subsistence	2,104	2,104	(60)
Consultancy	1,824	1,824	2,069
Rural Wales Awards	412	412	-
Rivers appeal expenditure	-	-	1,000
Online giving fees	778	778	876
Rural Wales magazine costs	-	-	2,763
Transfer to/from branches	-	-	2,408
Village awards	-	-	66
	45,357	45,357	56,640

Analysis of support costs

	Other activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	18,495	18,495	19,548
Premises expenses	3,003	3,003	3,795
Office costs	8,968	8,968	10,575
Meetings and conferences	50	50	-
Bank, audit and accountancy	3,915	3,915	2,816
Sundry expenses	9,625	9,625	3,252
Recruitment expenses	700	700	-
Branch meetings	3,691	3,691	1,368
Depreciation	908	908	801
Village awards	-	-	21
	49,355	49,355	42,176

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

9. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,940	2,670

10. Staff costs

	2022 £	2021 £
Wages and salaries	55,074	63,921
Social security costs	1,626	1,455
Contribution to defined contribution pension schemes	2,034	1,690
	58,734	67,066

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Average employees	2	2

No employee received remuneration amounting to more than £60,000 in either year.

The highest paid employee during the year received remuneration of £35,981 including gross pay and employers pension contributions.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, expenses totalling £123 were reimbursed or paid directly to 1 Trustee (2021 - £212 to 2 Trustees).

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

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2022	40,041	81,213	121,254
Additions	-	535	535
At 31 December 2022	40,041	81,748	121,789
Depreciation			
At 1 January 2022	16,821	81,213	98,034
Charge for the year	801	107	908
At 31 December 2022	17,622	81,320	98,942
Net book value			
At 31 December 2022	22,419	428	22,847
At 31 December 2021	23,220	-	23,220

13. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2022	34,592
Revaluations	(2,937)
At 31 December 2022	31,655
Net book value	
At 31 December 2022	31,655
At 31 December 2021	34,592

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

14. Stocks

	2022 £	2021 £
Finished goods and goods for resale	5,463	3,813

15. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	2,354	3,032
	2,354	3,032

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	1,168
Other taxation and social security	1,836	2,256
Other creditors	-	200
Accruals and deferred income	5,147	2,190
	6,983	5,814

17. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Accruals and deferred income	850	1,200

Included within the amount above is £200 which is deemed to be due after 5 years (2021: £300).

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

18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
Designated funds						
Branch Funds	106,172	9,582	(15,108)	(100,646)	-	-
Flintshire & Brecknock Funds	209	2	-	-	-	211
Anglesey	-	-	-	337	-	337
Caernarfon	-	-	-	4,457	-	4,457
Ceredigion	-	-	-	789	-	789
Conwy	-	-	-	3,745	-	3,745
Clwyd	-	-	-	1,714	-	1,714
Monmouthshire	-	-	-	5,471	-	5,471
Mongomeryshire	-	-	-	1,930	-	1,930
Newport & Valleys	-	-	-	5,594	-	5,594
Pembrokeshire	-	-	-	622	-	622
Brecon & Radnor	-	-	-	3,953	-	3,953
West Glamorgan	-	-	-	2,298	-	2,298
Merrionnydd	-	-	-	3,611	-	3,611
Mid & South Glamorgan	-	-	-	6,994	-	6,994
Carmarthenshire	-	-	-	1,676	-	1,676
	106,381	9,584	(15,108)	(57,455)	-	43,402
General funds						
General Funds	186,485	182,888	(80,344)	57,455	(1,308)	345,176
Total Unrestricted funds	292,866	192,472	(95,452)	-	(1,308)	388,578

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

18. Statement of funds (continued)

**Endowment
funds**

Caernarfonshire Branch	29,500	-	-	-	(1,629)	27,871
---------------------------	--------	---	---	---	---------	--------

**Restricted
funds**

NDF Appeal	3,068	-	-	-	-	3,068
------------	-------	---	---	---	---	-------

Total of funds	325,434	192,472	(95,452)	-	(2,937)	419,517
-----------------------	----------------	----------------	-----------------	----------	----------------	----------------

Designated funds - The Branch Fund balance brought forward this year was an estimated figure for the funds held within the Charity that belong to the various branches. This year, to improve accuracy, a transfer has been made into the separate funds to agree to the closing balance for each fund pre records held within the Charity. Going forward, this will show the movement per branch each year. The surplus fund from the Branch fund balance brought forward have been transferred back into general funds.

Endowment funds - the endowed funds belong to the Caernarfon branch.

Restricted funds - The NDF Appeal fund relates to moneys raised to respond to the Welsh Government's draft National Development Framework.

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

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
Designated funds						
Branch Funds	106,172	-	-	-	-	106,172
Flintshire & Brecknock Funds	209	-	-	-	-	209
	<u>106,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,381</u>
General funds						
General Funds	154,418	91,130	(100,307)	39,783	1,461	186,485
Total Unrestricted funds	<u>260,799</u>	<u>91,130</u>	<u>(100,307)</u>	<u>39,783</u>	<u>1,461</u>	<u>292,866</u>
Endowment funds						
Caernarfonshire Branch	29,500	-	-	-	-	29,500
Restricted funds						
Hendy Appeal	6,893	25	-	(6,918)	-	-
NDF Appeal	17,934	-	-	(14,866)	-	3,068
Tedworth Trust	10,000	-	-	(10,000)	-	-
Rivers Appeal	8,349	650	(1,000)	(7,999)	-	-
	<u>43,176</u>	<u>675</u>	<u>(1,000)</u>	<u>(39,783)</u>	<u>-</u>	<u>3,068</u>
Total of funds	<u>333,475</u>	<u>91,805</u>	<u>(101,307)</u>	<u>-</u>	<u>1,461</u>	<u>325,434</u>

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	22,847	22,847
Fixed asset investments	27,871	-	3,784	31,655
Current assets	-	3,068	369,780	372,848
Creditors due within one year	-	-	(6,983)	(6,983)
Creditors due in more than one year	-	-	(850)	(850)
Total	27,871	3,068	388,578	419,517

Analysis of net assets between funds - prior year

	Endowment funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	-	23,220	23,220
Fixed asset investments	-	-	34,592	34,592
Current assets	29,500	3,068	242,068	274,636
Creditors due within one year	-	-	(5,814)	(5,814)
Creditors due in more than one year	-	-	(1,200)	(1,200)
Total	29,500	3,068	292,866	325,434

20. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £2,034 (2021: £1,490).

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

Accounts

**YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION
OF RURAL WALES**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021



CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 26

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees Jonathan Colchester, Chair
Geoffrey Sinclair, Vice Chair
Penelope Williams, Treasurer
Victor Warren
Dr Ken Addison
Robert Hepworth
Christine Hugh Jones
Richard Williams-Ellis
Dr Jonathan Dean (appointed 27 November 2021)

Charity registered number 239899

Principal office Ty Gwyn
31 High Street
Welshpool
Powys
SY21 7YD

Accountants WR Partners
Chartered Accountants
Hafren House
5 St Giles Business Park
Newtown
Powys
SY16 3AJ

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

The Trustees present their annual report together with the financial statements of the Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales (CPRW) for the 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

The Charity is constituted under a Charity Commission Scheme and is a Registered Charity, number 239899. Its objects and ethos are as set out in its Constitution and its Mission Statement.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Communicating CPRW's messages and the profiling of its work and the efforts of its Branch volunteers is a high priority. This remained difficult in 2021, but we managed to produce one edition of the members' magazine Rural Wales: the e Bulletin continued monthly during the year and the website was updated when necessary. Owing to COVID restrictions still being in place, very few events took place.

c. Governance and management

The new CEO, Jon Parker, started work in January 2021. He immediately made an impact and secured funding to carry out a Strategic review of the organisation. This was a huge piece of work, which was carried out in conjunction with various specialist consultants, participation from members and others, and culminated in a report being presented to Trustees in July 2021. It was adopted by the Trustees, and work started on carrying out the identified priority actions immediately.

As there were still some restrictions in place, Trustees continued to hold their meetings via Zoom, which enabled the Charity's business to continue. They met 10 times during 2021 with a high level of 'attendance'. All members undertake their duties as Trustees in a voluntary capacity.

We held the AGM virtually in October 2021 and held a Council meeting virtually in November 2021.

d. Volunteers

The time given and commitment shown by Branch members in a voluntary capacity to CPRW's work is significant and the crucial role and contribution they make locally to the organisation's overall activities is of particular importance and value. The number of active volunteers in CPRW's Branches is estimated at some 70, excluding trustees.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance

a. Review of activities

During the year, nationally and locally through our Branches, CPRW continued to respond to a whole host of consultations. We acknowledge the tremendous effort which our Branches and key individuals make to this process. These involve the following key themes which are central to the work of CPRW.

- Promoting and safeguarding the distinctiveness of all Welsh landscapes and seascapes - for those who live in them, depend upon them or enjoy their qualities.
- Reinforcing the need for legislation in Wales to reflect the Principles of the European Landscape Convention, and to comply with the Welsh Government's existing legislation and policies, especially the Wellbeing of Future Generations (Wales) Act 2016 and the obligations to conserve, enhance and promote our designated landscapes.
- Promoting CPRW as a trademark for the principles of sound stewardship of community life in rural Wales and the role of Wales's landscapes, as national assets.
- Publicity at national level, summarised as follows: producing a summary of the debate in the Senedd on the NDF; signing up to WEL's (Wales Environment Link) call in asking for a moratorium on Intensive Poultry units; sending an open letter to all MS's regarding the NDF.
- Responding to consultations – This key role (often in critical and detailed terms) included responding to: Welsh Government Agriculture (Wales) white paper; NRW consultation on new ammonia and nitrogen guidance for intensive livestock farming; objecting to the burning of plastic at the proposed Uskmouth incinerator.

Given the current very limited staff resources, Head Office staff and Trustees had to work harder than in previous years to champion these causes.

b. Details of material fundraising

The new CEO was successful in gaining funding to carry out the strategic review.

c. Investment policy and performance

Due to the continuing unpredictability of the markets, the reserves continue to be held by Head Office as cash.

d. Working with and influencing others

Collaborative working continues to be an important dimension of CPRW's approach towards its work and an effective means by which it spreads its messages. Clearly, this was again somewhat curtailed during the year because of the ongoing restrictions.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Financial review

a. Going concern

After reviewing the current financial situation and making the necessary enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the coming year. The Strategic review flagged up the need to secure additional income from a variety of sources to provide greater stability so far as the future financial status of the organisation is concerned. Expenditure on further staff would be limited until income has been raised. For this reason, the NEC continue to adopt the "going concern basis" in preparing these financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

CPRW's Reserves policy is the basis for the organisation's investment and routine financial management procedures.

As noted previously the £106,381 which was held as Invested reserves is being held in cash by Head Office. Legacy income in this period has been reasonable, but trustees bear in mind that this source of income is variable and not guaranteed; so prudent assessment of controlling staff costs, despite the real need for more staff, must be balanced.

The free reserves of the Charity are calculated as the unrestricted reserves less designated funds and unrestricted fixed assets, and amount to £163,465 (2020: 130,397).

c. Factors affecting overall performance

The unpredictability of CPRW's financial base continues to have a significant effect on the capacity of the organisation to undertake activities of direct relevance to its interests.

Raising sufficient income to cover core costs remains a challenge and will continue to be a primary focus of effort during 2022, in order to stabilise and improve the organisation's financial position. We were again fortunate to receive some reasonable legacies during the year, which are always a vital source of core funding. However, the continued reliance on this unpredictable income stream poses a major risk to the organisation and an unacceptable basis for CPRW's long term financial security. A priority for the NEC in 2022 is to secure further unrestricted funds.

Our appeals to members continue to be a valuable source of funding, and must re start in 2022.

d. The Financial Picture

The NEC along with the Operations Manager, actively and regularly monitored CPRW finances and reported their changing financial circumstances throughout the year.

CPRW wishes to thank all those who supported its activities in 2021. Sincere thanks are also recorded to all those who enabled our work to continue as a result of the other generous support they provided by way of gifts and legacies.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Structure, governance and management

a. Constitution

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a registered charity, number 239899, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management and control of the Charity is the responsibility of the NEC, its members being elected under the provisions of the Constitution. The managerial responsibilities and activities of the Charity are undertaken by employed staff located at the organisation's office in Welshpool. Head Office fixed assets and investments are managed on behalf of the organisation by the Holding Trustees within the terms of a Trust Deed. Three NEC sub-committees have been appointed previously (Staff, Finance and Communications).

c. Risk management

All matters of strategic relevance or those which have organisational / resource implications are assessed and reported to meetings of the NEC. These assessments are made by Head Office staff often in conjunction with the Chairman both in terms of the risk to the organisation, its finances and also the scope and welfare of the staff involved.

No notifiable workplace incidents occurred in 2021 and CPRW continues to adhere to all relevant workplace and employee Regulations and Standards.

Notwithstanding these circumstances, the greatest risk to the organisation's future remains the uncertainty about its medium to longer term funding base. To counteract this, the organisation's resources are closely monitored and scrutinised every quarter by the National Executive and our financial management practices audited regularly by our professional external Accountants to ensure there are no unaddressed issues or irregularities which will lead to longer term problems.

d. Financial management

CPRW sets an Annual budget approved by the NEC at its December meeting. Updates on the organisation's ongoing financial status and budgetary performance are presented regularly to the NEC and any adjustments are considered and thereafter formally endorsed by them. The Treasurer monitors the organisation's current financial situation and future needs.

e. Organisational structure and decision making

CPRW has been a registered Charity since 1928 and operates within the terms of its Governing documents. The Charity is a grass roots organisation with 14 Branches (10 currently active) each having its own Executive Committee and operating within the framework of CPRW's Objects and its Branch constitution.

Each Branch is entitled to be represented on CPRW's Council which provides advice to the National Executive on organisational and other relevant matters.

At the end of December 2021, CPRW had 1 full time employee and 1 part time employee. Staff attend all NEC and Council meetings to provide professional advice and guidance to the NEC on all organisational issues.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

f. Governance

The National Executive Committee, whose members are ex officio the Trustees of the Charity, is the governing body of the organisation and acts as such as the employer of all staff. To ensure that its Trustees have a proper understanding of how the Charity works, CPRW recruits all new Trustees from its Council. All NEC members understand they must act reasonably and prudently in all matters relating to CPRW and with its long term interests in mind. Decisions made in the NEC are subject to collective responsibility.

Plans for future periods

a. Campaigning

Given the constraints imposed by our limited resources, the primary focus of our activities during 2022 will be:

- Employing a Communications Officer
 - A new website (funding and staff resources permitting)
 - Increasing our membership base
 - Scoping and securing new sources of income
 - Supporting and working with Branches on issues which have national relevance to resist unacceptable developments impacting on the Welsh countryside and rural communities
 - Responding to the range of strategic policy documents produced by the Welsh Government and other public bodies
 - Promoting activity and cohesion in rural communities
- (The latter three bullet points in accordance with CPRW's Charitable Objects)

b. Membership

The participation and effectiveness of those members in our active Branches continues to be a cornerstone of CPRW work locally. As a result of the recruitment efforts of active Branches, membership numbers are slowly increasing. Continuing these efforts will be important not only to improve the organisation's financial situation but also to enable more of our members to engage in its work. Further efforts will therefore be made in 2022 to engage with members and the public in those areas where CPRW does not currently have a meaningful Branch presence, and to work closely with more like-minded charities and organisations for mutual benefits in terms of membership.

c. Communicating CPRW Messages

CPRW's regular Members' eBulletin provides a practical and effective means of enabling our members to understand the range of issues affecting rural Wales. Bulletins were issued throughout 2021 and the service will be maintained in 2022.

Producing our *Rural Wales* magazine remains a high priority. It provides a valuable and influential means of informing members and interested parties of the issues currently affecting rural Wales and our position on them. Only 1 edition of the magazine was published in 2021 owing to the pandemic, but it is envisaged that 2 will be produced in 2022.

Amongst the contents were a broad range of articles relevant to the Welsh countryside including : Thoughts on agri-environment schemes past, present and future; Rural Economic development – a look back; Solutions to the erosion of the local vernacular; The Rheidol hydro- electric scheme; Intensive poultry, pigs and the threat of the pandemic.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Plans for future periods (continued)

We continued, on a national and local basis, to provide a sound platform to champion our Charitable objects, namely the protection of rural Wales and the retention of the integrity of its landscapes and in addition seeking to safeguard the quality of life of those who live in, depend upon or simply enjoy important natural and heritage values rural Wales provides. This was of particular importance during the pandemic years as people came to value their local landscapes and green spaces more than ever, as a means to exercise and enjoy their local open spaces.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....

Jonathan Colchester
Chairman

Date: 1 October 2022

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Independent Examiner's Report to the Trustees of Ymgyrch Diogelu Cymru Wledig Campaign
for the Protection of Rural Wales ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

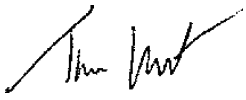
Independent Examiner's Statement

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 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
Tim Lunt
WR Partners
Hafron House
5 St Giles Business Park
Newtown
SY16 3AJ

Dated: 20/10/2022
BA FCCA MIRPM

YMGYRCH DIOGELU CYMRU WLEDIG CAMPAIGN FOR THE PROTECTION OF RURAL WALES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

Note	Endowment funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies 3	-	25	82,489	82,514	91,738
Other trading activities 4	-	650	4,790	5,440	21,909
Investments 5	-	-	3,851	3,851	3,681
Other income 6	-	-	-	-	2,500
Total income and endowments	-	675	91,130	91,805	119,828
Expenditure on:					
Raising funds 7	-	-	2,491	2,491	537
Charitable activities 8	-	1,000	97,816	98,816	97,696
Total expenditure	-	1,000	100,307	101,307	98,233
Net (expenditure)/income before net gains on investments	-	(325)	(9,177)	(9,502)	21,595
Net gains on investments	-	-	1,461	1,461	367
Net (expenditure)/income	-	(325)	(7,716)	(8,041)	21,962
Transfers between funds 19	-	(39,783)	39,783	-	-
Net movement in funds	-	(40,108)	32,067	(8,041)	21,962
Reconciliation of funds:					
Total funds brought forward	29,500	43,176	260,799	333,475	311,513
Net movement in funds	-	(40,108)	32,067	(8,041)	21,962
Total funds carried forward	29,500	3,068	292,866	325,434	333,475

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 26 form part of these financial statements.

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	23,220	24,021
Investments	14	34,592	33,060
		<u>57,812</u>	<u>57,081</u>
Current assets			
Stocks	15	3,813	4,387
Debtors	16	3,032	3,794
Cash at bank and in hand		267,791	279,675
		<u>274,636</u>	<u>287,856</u>
Creditors: amounts falling due within one year	17	(5,814)	(9,912)
Net current assets		<u>268,822</u>	<u>277,944</u>
Total assets less current liabilities		<u>326,634</u>	<u>335,025</u>
Creditors: amounts falling due after more than one year	18	(1,200)	(1,550)
Net assets excluding pension asset		<u>325,434</u>	<u>333,475</u>
Total net assets		<u><u>325,434</u></u>	<u><u>333,475</u></u>
Charity funds			
Endowment funds	19	29,500	29,500
Restricted funds	19	3,068	43,176
Unrestricted funds	19	292,866	260,799
Total funds		<u><u>325,434</u></u>	<u><u>333,475</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jonathan Colchester

Date: 1 October 2022

The notes on pages 11 to 26 form part of these financial statements.

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

1. General information

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales is a charitable company, limited by guarantee. The members of the Charity are the trustees named on page 1 of these accounts. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (update effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Ymgyrch Diogelu Cymru Wledig Campaign for the Protection of Rural Wales meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Government grant income is recognised when there is evidence of entitlement to the grant income, receipt is probable, and its amount can be measured reliably.

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% Straight line
Fixtures and fittings	-	20% Straight line

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

2. Accounting policies (continued)

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities and provisions are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

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

2. Accounting policies (continued)

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	25	42,432	42,457	17,959
Legacies	-	20,500	20,500	40,993
Government grants	-	-	-	13,000
Subscriptions	-	19,557	19,557	19,786
Total 2021	25	82,489	82,514	91,738
<i>Total 2020</i>	<i>10,000</i>	<i>81,738</i>	<i>91,738</i>	

4. Income from other trading activities

Income from fundraising events

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Branches fundraising	-	1,982	1,982	473
Sale of goods	-	2,458	2,458	1,819
NDF appeal	-	-	-	8,793
Life membership	-	350	350	350
Rivers appeal 2020	650	-	650	10,474
Total 2021	650	4,790	5,440	21,909
<i>Total 2020</i>	<i>19,267</i>	<i>2,642</i>	<i>21,909</i>	

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

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rent	3,120	3,120	2,860
Interest receivable	100	100	242
Investment income	631	631	579
	<u>3,851</u>	<u>3,851</u>	<u>3,681</u>

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other income	-	-	2,500
	<u>-</u>	<u>-</u>	<u>2,500</u>

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

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Publicity & exhibitions	40	40	-
Sale of goods	2,451	2,451	537
Total 2021	2,491	2,491	537

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other activities	1,000	97,816	98,816	97,696
<i>Total 2020</i>	<i>5,471</i>	<i>92,225</i>	<i>97,696</i>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Other activities	56,640	42,176	98,816	97,696
<i>Total 2020</i>	<i>51,262</i>	<i>46,434</i>	<i>97,696</i>	

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	47,518	47,518	23,649
Travel, training and subsistence	(60)	(60)	224
Consultancy	2,069	2,069	15,376
Rivers appeal expenditure	1,000	1,000	2,125
Hendy appeal expenditure	-	-	3,346
Online giving fees	876	876	1,053
Rural Wales magazine costs	2,763	2,763	5,489
Transfer to/from branches	2,408	2,408	-
Village awards	66	66	-
Total 2021	56,640	56,640	51,262

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

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	19,548	19,548	17,588
Premises expenses	3,795	3,795	3,746
Office costs	10,575	10,575	5,031
Meetings and conferences	-	-	265
Bank charges and interest	2,816	2,816	2,876
Sundry expenses	3,252	3,252	5,394
Recruitment expenses	-	-	1,000
Accountancy fees	-	-	330
Branch meetings	1,368	1,368	664
Depreciation	801	801	801
Facebook Ads campaign	-	-	101
Branch asset write off	-	-	8,347
Village awards	21	21	291
Total 2021	42,176	42,176	46,434

10. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,670	2,490

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

11. Staff costs

	2021 £	2020 £
Wages and salaries	63,921	37,548
Social security costs	1,455	774
Contribution to defined contribution pension schemes	1,690	2,915
	<u>67,066</u>	<u>41,237</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Average employees	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £212 were reimbursed or paid directly to 2 Trustees (2020 - £25 to 1 Trustee).

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

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2021	40,041	81,213	121,254
At 31 December 2021	40,041	81,213	121,254
Depreciation			
At 1 January 2021	16,020	81,213	97,233
Charge for the year	801	-	801
At 31 December 2021	16,821	81,213	98,034
Net book value			
At 31 December 2021	23,220	-	23,220
At 31 December 2020	24,021	-	24,021

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

14. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 January 2021	33,060
Revaluations	1,532
At 31 December 2021	<u>34,592</u>
Net book value	
At 31 December 2021	<u>34,592</u>
At 31 December 2020	<u>33,060</u>

15. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>3,813</u>	<u>4,387</u>

16. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	<u>3,032</u>	<u>3,794</u>
	<u>3,032</u>	<u>3,794</u>

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

17. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,168	3,527
Other taxation and social security	2,256	1,101
Other creditors	200	-
Accruals and deferred income	2,190	5,284
	<u>5,814</u>	<u>9,912</u>

18. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Accruals and deferred income	<u>1,200</u>	<u>1,550</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

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

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
Designated funds						
Branch Funds	106,172	-	-	-	-	106,172
Flintshire & Brecknock Funds	209	-	-	-	-	209
	<u>106,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,381</u>
General funds						
General Funds	154,418	91,130	(100,307)	39,783	1,461	186,485
Total Unrestricted funds	<u>260,799</u>	<u>91,130</u>	<u>(100,307)</u>	<u>39,783</u>	<u>1,461</u>	<u>292,866</u>
Endowment funds						
Caernarfonshire Branch	29,500	-	-	-	-	29,500
Restricted funds						
Hendy Appeal	6,893	25	-	(6,918)	-	-
NDF Appeal	17,934	-	-	(14,866)	-	3,068
Tedworth Trust	10,000	-	-	(10,000)	-	-
Rivers Appeal	8,349	650	(1,000)	(7,999)	-	-
	<u>43,176</u>	<u>675</u>	<u>(1,000)</u>	<u>(39,783)</u>	<u>-</u>	<u>3,068</u>
Total of funds	<u>333,475</u>	<u>91,805</u>	<u>(101,307)</u>	<u>-</u>	<u>1,461</u>	<u>325,434</u>

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

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
Designated funds					
Branch Funds	106,172	-	-	-	106,172
Flintshire & Brecknock Funds	-	209	-	-	209
	<u>106,172</u>	<u>209</u>	<u>-</u>	<u>-</u>	<u>106,381</u>
General funds					
General Funds - all funds	156,461	90,352	(92,762)	367	154,418
	<u>156,461</u>	<u>90,352</u>	<u>(92,762)</u>	<u>367</u>	<u>154,418</u>
Total Unrestricted funds	<u>262,633</u>	<u>90,561</u>	<u>(92,762)</u>	<u>367</u>	<u>260,799</u>
Endowment funds					
Caernarfonshire Branch	29,500	-	-	-	29,500
	<u>29,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,500</u>
Restricted funds					
Hendy Appeal	10,239	-	(3,346)	-	6,893
NDF Appeal	9,141	8,793	-	-	17,934
Tedworth Trust	-	10,000	-	-	10,000
Rivers Appeal	-	10,474	(2,125)	-	8,349
	<u>19,380</u>	<u>29,267</u>	<u>(5,471)</u>	<u>-</u>	<u>43,176</u>
Total of funds	<u>311,513</u>	<u>119,828</u>	<u>(98,233)</u>	<u>367</u>	<u>333,475</u>

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	-	23,220	23,220
Fixed asset investments	-	-	34,592	34,592
Current assets	29,500	3,068	242,068	274,636
Creditors due within one year	-	-	(5,814)	(5,814)
Creditors due in more than one year	-	-	(1,200)	(1,200)
Total	29,500	3,068	292,866	325,434

Analysis of net assets between funds - prior year

	Endowment funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	-	24,021	24,021
Fixed asset investments	-	-	33,060	33,060
Current assets	29,500	43,176	215,180	287,856
Creditors due within one year	-	-	(9,912)	(9,912)
Creditors due in more than one year	-	-	(1,550)	(1,550)
Total	29,500	43,176	260,799	333,475

21. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,490 (2020: £2,915)