Dal Dy Dir
REGISTERED CHARITY NUMBER: 1171346

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Report of the Trustees p 3-5

Detailed Statement of Financial Activities

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with disabilities and their families for the public benefit in particular but not exclusively by:

Providing opportunities for them that support and enable the creation of sustained life strategies, healthy lifestyles and support networks with the aim of promoting social cohesion and a greater understanding between them and different social groups;

Challenging perceptions of disability and other marginalised sectors of society and by supporting the creation of a community where all people can be regarded as equals irrespective of personal situation;

Creating a rural environment where people with disabilities can develop strategies and initiatives that aim to prevent or reduce poverty and isolation/exclusion through the creation of personal and educational training opportunities alongside other minority groups; and by

Providing them with opportunities to develop themselves & their well-being, experience greater community support and networking for their benefit without fear of judgement or discrimination.

Significant activities

The main activities undertaken for the public benefit in relation to these objectives are as follows;

Outdoor training and activities for groups and individuals
Crisis intervention
Advocacy and support

Public benefit
The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers
The volunteers have been stood down until the new trustees are in place and have taken the time required to familiarise themselves with the existing structure and the ethos of the organisation.

ACHIEVEMENT AND PERFORMANCE
New trustees are now in place and will focus on the existing structure, in order to plan and develop the charity moving forward.
The current landlord has given notice that our site will no longer be available during the first quarter of 2016. It is therefore imperative that the main goal for the new trustees will be that of searching and securing viable land to create our new site.

FINANCIAL REVIEW
Financial position
The financial position of the charity remains the same as the previous year. (year end 2024). The charity remained dormant & no financial transactions took place. The trustees focused strictly on strategic planning.
The new trustees will apply for relevant funding as soon as an appropriate new site has been found.

Principal funding sources
Our principle source of fundraising was from charitable grants and from the provision of short breaks. We will continue to seek out opportunities for funding via charitable grants and partnerships over the coming year that will support the new structure proposed.

Investment policy and objectives
When the new site is in situ we will continue to invest in our community and staff and endeavour to find opportunities for them to continue to develop by offering opportunities for learning and training.

Reserves policy
We do not hold reserves to allow for emergency repairs and expenditure this year.

Going concern
The loss of our existing site and the challenges of exploring and securing a new site will impact on our ability to provide our services totally. The new trustees will endeavor to secure a new site as soon as possible. This will enable the charity to recommence with the previous services, explore new opportunities and develop services further.

Principal Risks
The principal risks facing the charity are as follows;

Seeking out new site to continue offering our services to the community
Develop appropriate partnerships in order to maintain existing services and create new services to grow the charity
Secure available funding

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

New trustees are in place

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1171346

Principal address

The Office, Station yard, Trefeglwys Road, Caersws, SY17 5HH

Trustees
C Bowen
A Bowen
T Lloyd-Kerry
C Hooper

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently;
observe the methods and principles in the Charity SORP;
make judgements and estimates that are reasonable and prudent;
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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 board of trustees on 30th September 2025 and signed on its behalf by:

C Bowen - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED DECEMBER 2025

	2024	2025
Turnover		

Donations received	50.00	0
Total Turnover	50.00	0
Cost of Sales		
Accomodation costs	159.00	0
Charitable activities - Crafts	259.94	0
Holiday - Activity costs	61.50	0
Livestock	110.12	0
Staff and volunteer travel costs	28.38	0
Volunteer lunches / food etc	7.70	0
Total Cost of Sales	626.64	0
Gross Profit	(576.64)	
Administrative Costs		
Business Insurance	690.00	0
Computer & Software	446.40	0
Employee Wages and Salaries	6,100.00	0
General Expenses	1,980.00	0
Total Administrative Costs	9,216.40	0
Operating Profit	(9,793.04)	0
Other Income		
Other income	6,654.02	0
Total Other Income	6,654.02	0
Profit on Ordinary Activities Before Taxation	(3,139.02)	
Profit after Taxation	(3,139.02)	

BALANCE SHEET

Fixed Assets		
Tangible Assets		2025
2024		
Fixtures and fittings – Cost	8,582.33	8,582.33
Office equipment and IT - Cost	1,456.31	1,456.31
Plant and Machinery - Cost	8,558.67	8,558.67
Total Tangible Assets	18,597.31	18,597.31
Total Fixed Assets		
Creditors: amounts falling due within one year		
Accounts Payable	117.81	117.81
Bank Account	2,646.58	2,646.58
Cash	75.61	75.61
Historical Adjustment	(631.30)	(631.30)
Total Creditors: amounts falling due within one year	2,208.70	2,208.70
Net Current Assets (Liabilities)	(2,208.70)	(2,208.70)
Total Assets less Current Liabilities	16,388.61	16,388.61
Net Assets	16,388.61	16,388.61
Capital and Reserves		
Current Year Earnings	(3,139.02)	(3,139.02)
Profit and Loss Account	17,451.02	17,451.02
Reserves - CFIW RF	1,333.72	1,333.72
Reserves - Holidays	242.89	242.89
Reserves - The Big lottery RF	500.00	500.00
Total Capital and Reserves	16,388.61	16,388.61

NOTES TO FINANCIAL STATEMENT FOR YEAR ENDING DECEMBER 2025

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been

prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are for the individual entity only.

These financial statements are presented in £ sterling, rounded to the nearest £1.

Dal Dy Dir is an unincorporated charity and its principle address and registered charity number can be found within the Report of the Trustees.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees are of the opinion that the charity will be able to pay its liabilities as and when they fall due.

The trustees have reached this conclusion after assessing the charity's future cash and funding requirements along with budgets and medium term plans.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost
Fixtures and fittings - 15% on cost
Motor vehicles - 25% on cost
Computer equipment - 33% on cost

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments
Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

TRUSTEES’ REMUNERATION AND BENEFITS

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

Trustees' expenses

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

RELATED PARTY DISCLOSURES

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

ULTIMATE CONTROLLING PARTY

There is no one controlling party.