CHILDREN IN WALES-PLANT YNG NGHYMRU

England & Wales · Charity number 1020313

Details

Status	Registered
Legal form	Charitable company
Company number	02805996
Registered	1993-04-28
Register	View on the Charity Commission register

Contact

Address	Cardiff University SBARC/SPARK Maindy Road Cardiff CF24 4HQ
Phone	02920342434
Email	info@childreninwales.org.uk
Website	www.childreninwales.org.uk

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF CHILDREN AND YOUNG PEOPLE IN WALES, AND IN PARTICULAR TO PROMOTE THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE SAFEGUARDING AND MAINTAINING OF HEALTH, THE PROVISION OF CARE AND UPBRINGING, THE PROTECTION FROM ABUSE AND ALL OTHER INJURIOUS, HUMILIATING AND DEGRADING TREATMENT, THE ADVANCEMENT OF EDUCATION AND TRAINING AND THE PROMOTION OF RACIAL HARMONY AND EQUALITY OF OPPORTUNITY.

Activities: Children in Wales is the national umbrella children's organisation in Wales. We bring organisations and individuals together to:* Make the UNCRC a reality in Wales * Fight for sustainable quality services and fair shares for all children and young people * Ensure special attention and treatment for children in need and those who are marginalised * Give children and young people a voice

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Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,502,609	£1,705,337	£683,868	36
2024-03-31	£1,930,105	£1,714,940	£897,825	30
2023-03-31	£1,597,784	£1,582,028	£1,664,725	29
2022-03-31	£1,344,970	£1,313,369	£-340,229	26
2021-03-31	£1,275,845	£1,348,522	£-1,194,245	26

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Trustees

Name	Role	Appointed
Arthur Isaac Templeman-Lilley		2026-02-09
Deborah Anne Jones		2026-03-17
Helen Mary Jones		2021-10-13
Huw John Perry		2024-06-04
Katie Elizabeth Simmons		2023-11-07
Liam Patrick Maguire		2026-03-17
Melanie Emma Simmonds		2025-06-27
Nirushan Sudarsan		2024-06-04
Professor Euan Jonathan Hails		2023-11-07
Rachel Simmonds		2025-11-15
Rachel Thomas		2025-12-02
Yasmin Husain		2024-11-16

Linked charities

- EDWARD NICHOLL TRUST (1020313-1)
- CHILDREN IN WALES GRANT FUND (1020313-2)

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CHILDREN IN WALES-PLANT YNG NGHYMRU

England & Wales - Charity number 1020313

Accounts

REGISTERED COMPANY NUMBER: 2805996 (Wales)
REGISTERED CHARITY NUMBER: 1020313

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

FOR

CHILDREN IN WALES - PLANT YNG NGHYMRU

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

Children in Wales promotes, advocates and supports full implementation of the United Nations Convention on the Rights of the Child. It covers a wide range of issues including promoting effective early intervention services and improving the lives of vulnerable and disadvantaged babies, children, young people and families in Wales and those who are discriminated against. It also promotes positive parenting, family support and good quality childcare. A particularly important part of the work involves an enhanced model of babies, children and young people's participation across Wales so that their views are heard by government and policy makers. Our children and young people's participation work is known as Cymru Ifanc/Young Wales and also involves training for both children and young people and the workforce.

This year, we have launched our new five-year strategy 'Towards a Better Wales for Babies, Children and Young People' and have embedded this across all of our work streams. In shaping our new strategy, we held hundreds of conversations with colleagues, young people, members, trustees, and partners. Through our conversations, we consistently heard that CiW is at its best when our work is rooted in the rights, voices, and aspirations of children and young people. We heard how our strong reputation is built on years of championing children's rights through training, advocacy, providing platforms from which to amplify our members' voices and effectively influencing on behalf of children and our members.

These conversations made it clear too that we cannot be passive. Babies, children and young people, and those working with them, are facing an unprecedented set of challenges, which Children in Wales has a role to actively address.

Our five-year strategy sets us on course to respond to these challenges. We've set ambitious, values-driven goals that anchor us in our core roles - representing our members, amplifying children's voices, and influencing policy to achieve better outcomes - while adapting our services to be the best they can be.

We published our Annual Impact Report in November 2024, with a renewed emphasis on the impact that the work Children in Wales has made over the year.

We have continued to respond to and seek to influence political changes in tandem with, and on behalf of, our members. This year, in collaboration with our members, we produced a manifesto 'Putting Children First' in advance of the UK Elections.

We have continued to enhance our participation work with young people via delivery of high quality residential, as well as via the Young Wales Festival and introduced a new participation approach called the Big Conversation. A focused approach has enabled us to attract increased numbers of Young Wales volunteers with a broad diversity and from all regions in Wales.

Internally, we continue to improve our approach to inclusion and anti-racism via training, cross team discussion and have re-established an internal working group tasked with enhancing our approach to EDI. We have commenced working with Diverse Cymru to consider how we can embed cultural competency in all areas of our work.

With our increased focus on safeguarding, we carried out a full audit of the organisation's work and carried out the recommendations in the report. The progress of this work is overseen by our newly established Safeguarding Group with representation from our Trustees and Senior Leadership Team. We now have three Designated Safeguarding Leads who are available at all times on a rota system. A full audit will be repeated bi-annually with a light touch annual review in between.

Financial challenges continue to have a negative effect for many children, young people and families in Wales and our annual poverty survey this year also raised concerns about the effects of this on their mental health and well-being. Consequently, this has been a key focus of our work during the year.

At the start of this year, the organisation moved to a new, more collaborative office space. This has provided us with many opportunities to enhance our connectivity with other, like-minded organisations, and expand the breadth of our networks. The new offices have also proved very popular with young people and have provided the venue for the annual Young Wales Festival and many other meetings.

Internal development work has continued through the year to help strengthen the organisation, for example:

- Working with stakeholders, we began to develop our new Strategic Plan, to follow our Vision and Mission Statements in enhancing the organisation's collective sense of purpose.

- We co-produced a shared set of organisational values, to further strengthen our organisational cohesion and allow us to clearly set out what it is that defines us.

- We have been awarded funding from more diverse sources and continued to seek opportunities to generate innovative income streams which benefit our members and enhance our work

- We continued to develop a programme of staff training and development, to enhance our efficiency and maximise our impact.

These measures have allowed Children in Wales to continue its aim to improve the well-being outcomes of children, young people and families in Wales through the following strategic objectives:

Strategic Objective 1: To inform and enable babies, children and young people to participate effectively and have their views heard by Ministers and policy makers through Young Wales and other participation activity, in order to inform policy and practice development whilst empowering babies, children and young people.

Strategic Objective 2: To work with Children in Wales's membership organisations and wider partners to enhance the connections, engagement and knowledge of the cross sector children, young people and family support workforce in respect of:
- children's rights/UNCRC
- methods of babies, children and young people's participation
- policy and practice in delivering Welsh Government's national priorities

Strategic Objective 3: To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross sector children and families workforce, member organisations as well as from babies, children and young people. Work to improve the lives of babies, children and young people in Wales, especially those in ne ed or marginalised was delivered through the following activities:

- work to develop, maintain and support forums, networks and groups to bring the children, young people and family support workforce and also service users together to share information, research, policy and practice related to specific areas

- providing an active national model of children and young people's participation 'Cymru Ifanc/Young Wales' to influence Welsh Government, with partners Voices from Care Cymru and TGP Cymru, providing a dedicated website and increased social media activity as well as training for children, young people and the workforce on children's rights and child participation

- consulting with the children's workforce and children, young people and families to establish their views in relation to influencing policy and practice development and to represent them in Wales, the UK and international groups/committees as well as supporting babies, children and young people to be representatives

- work with members and other professionals and stakeholders to develop, support, review and promote policy development, practice development and research relevant to contributing to implementation of Welsh Government programmes

- providing the children and families' workforce and policy makers with a range of opportunities to access information about the development of policies, practice and services for babies, children and young people. This includes the website, quarterly magazines and mail-outs including newsletters, e-briefings, training, workshops, seminars, conferences and webinar events, talks and presentations and responding to enquiries. Public, political and professional awareness is also raised through media work and campaigns

- ensuring the charity's work delivers its aims for the public benefit of babies, children, young people and their families

Children in Wales reviews its aims, objectives and activities annually. This review looks at what has been achieved and the outcomes of the activity in the previous 12 months. The review also looks at the success of each key activity and the outcomes achieved. The review helps ensure that the aims, objectives and activities remain focussed on the stated purposes. In the furtherance of these aims, the Trustees of Children in Wales have complied with the duty in S4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The **first outcome** is that more babies, children and young people, especially those who may have more difficulty getting their views heard, will have the opportunity to have a voice to influence Welsh Government and other policy makers. The national model of children and young people's participation, 'Cymru Ifanc/Young Wales' creates a platform through online, social media and a dedicated website as well as national and regional meetings, direct engagement with local authority Youth Forums, schools and third sector organisations that support groups of vulnerable children and young people to participate in po licy and practice matters that affect them.

The **second outcome** of the work of Children in Wales includes an active range of organisations and individuals linked together in a proactive network resulting in improved policy and practice for the benefit of all babies, children and young people in Wales. Equal access to Children in Wales' services is vital to successful outcomes.

Children and young people and members of the multi-disciplinary and cross sector children's workforce will:

- be better informed about children's rights and children and young people's participation methods, children and family issues, policy and practice from receiving information and training and making connections with others, gaining perspectives from across Wales and from different disciplines and sectors

- have the opportunity to contribute to identifying, developing and influencing national policy and practice priorities to improve the lives of babies, children and young people and to support vulnerable families in Wales

- have the opportunity to take action through 'speaking with one voice' with others to influence children and family support policy and practice in a co-ordinated way

- be more able to establish and sustain national, regional and local connections and networking with colleagues working to support children, young people and their families in their specific area of interest

- be better equipped to support groups of vulnerable or marginalised children, young people and their families to express their views and be more actively involved in policy and practice development affecting them

- support new and exciting initiatives which make a positive difference in the lives of children, young people and their families in Wales

- support all Wales campaigns such as promoting the UNCRC, and Ending Child Poverty.

- influence and inform the media, members of the public, local, national, UK and European decision makers and public bodies of current practice developments, issues and concerns so that they can be more effectively implemented locally and nationally

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

Using the framework of the UNCRC, in particular in increasing babies, children and young people's participation, combating child poverty and supporting families, the main objectives for the year were as follows:

Objective 1: To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through 'Young Wales' - 'Cymru Ifanc'

Outcome: Children and young people are enabled to understand and engage in influencing and developing policy and practice in accordance with the National Children and Young People's National Participation Standards for Wales. Children and young people are enabled to develop their knowledge and skills in relation to contributing to and influencing policy makers and practitioners. Children and young people are enabled to develop their knowledge, understanding and skills through engagement with Ministers and policymakers.

Objective met through :

Cymru Ifanc/Young Wales is the national participation programme, working to ensure children and young people from a broad range of backgrounds and lived experiences are enabled to participate effectively and have their views heard by Welsh Government policymakers, in order to inform policy and practice development.

The views of children and young people of all ages and from across Wales continued to be sought throughout the year and formed the basis for 15 consultation responses to Welsh Government.
Examples include:

- Strengthening the Legislative Framework for Youth Work in Wales. Young Wales was asked to seek the views of over 60 young people aged 11-25 years old on their perceptions and experiences of youth work in Wales. Four sessions were carried out with three school councils, and a workshop at the Young Wales summer residential at Llangrannog. The focus of the sessions was to understand the participants' awareness of opportunities in their local area including youth work and youth clubs and also what, if any, barriers existed to accessing any available provision and finally any wishes that participants had for the future of youth work in Wales. The findings showed that the majority of participants lacked an awareness of youth work opportunities, particularly those not living in south Wales. Although participants spoke of the clear uptake in paid activities, such as Cadets, sporting activities and instrument lessons, many outlined lack of opportunities for young people in their area, including the lack of youth work. A significant number of participants cited feelings of intimidation or lack of trust as reasons for not accessing youth work opportunities in their area as well as transport being cited as major reason for lack of involvement in Youth Clubs. Participants stated that they wished for low/no-cost sporting activities within youth work opportunities, as well as a variety of different opportunities/skills-building classes.

- School meal provision. Young Wales was requested by Welsh Government to seek the views of children in terms of their perspectives on school meals, exploring their perceptions of quality, portion sizes, food presentation, and the nutritional balance of their meals. Through a series of focus groups in primary schools and a survey for secondary school pupils, data was collected to gain a comprehensive understanding of how children experience school dinners and where improvements could be made. The findings revealed key themes, including a strong preference for familiar, comforting foods, concerns about choice and portion sizes, wishes for transparency about food waste and a recognition that while school meals are generally healthy, they could be further improved.

Through Cymru Ifanc Young Wales, children and young people were provided with the opportunity to meet with Ministers, lead officials and policy makers at Welsh Government.

- During this year, volunteering within the Young Wales Project continues to remain strong with representation from 20 local authority regions in Wales. Data shows that a wide demographic of young people has been recruited during the year. 201 young volunteers were on-boarded. Volunteers are provided with a comprehensive induction, including an opportunity to take part in an accredited learning and development pathway or different special interest groups for example. Meetings took place at residential, standalone sessions and online.

Events for young people:
- On Saturday 16th November 2024, Children in Wales celebrated World Children's Day via our annual Young Wales Festival held this year in Cardiff. 168 people attended the event with young people travelling from across Wales to engage with crucial decision makers, including the Children's Commissioner for Wales. The Minister for Children, Dawn Bowden gave a video address. There were also a series of workshops provided by the Welsh Poet Laureate, Saadia Abubakar and Sherman Theatre.

- Three residential events for young people were held in different regions throughout the year. Each event provided accredited training sessions for the young people, opportunities to meet government ministers and to work with government officials to provide their views on various consultations and allowed them to learn new skills.

Objective 2: To enhance the connections, engagement and knowledge of the cross-sector children, young people and family support workforce in respect of:

- children's rights/UNCRC
- methods of Babies, Children and Young People's participation
- policy and practice in delivering national priorities

Outcome: the babies, children and young people's cross sector workforce will be more informed, better connected, more engaged and better equipped to contribute effectively to supporting the delivery of national priorities including the partici pation of babies, children and young people

Objective met through:

Events and training sessions 2024-2025
A number of in-person, online and hybrid events and training sessions was held during the year for the children and families' workforce and other stakeholders. These events included:
- 'The Rights to Childhood' event focusing on the First 1000 days and Adverse Childhood Experiences with the Minister for Children and Social Care. Over 100 participants signed up for the event.

- The 'Rights of the Child' 4 Nations conference, organised in collaboration with colleagues from across the UK.

- The 'Parents Voice across the Four Nations' webinar to mark Parenting Week was attended by 74 participants.

- An animation was published online to launch the findings of the annual Child and Family Poverty Survey Findings Report with resources widely distributed afterwards.

- 12 training sessions on 'Children's Rights & Participation', with four of each aimed at those working with early years groups, children and for organisations working with young people.

Briefing services
Children in Wales produces a number of briefings and newsletters for members and networks.
The e-briefing is circulated fortnightly and keeps our members up-to-date with the latest policy developments and news across the sector. The Young Wales newsletter was distributed bi-monthly with the latest news and information for young people and participation workers.

Social media
During 2024/2025, we continued to adapt our social media presence to better meet the needs of our audiences and the changing digital landscape.

Children in Wales now uses LinkedIn, Facebook, Instagram and BlueSky to share updates, resources and key policy developments. This year, we moved away from Twitter (X) and established a presence on BlueSky, where we are building a more focused and relevant online community.

Young Wales maintains its own identity online, supporting our youth engagement work. However, an audience analysis showed that our Instagram account was primarily used by professionals rather than young people. As a result, we changed the handle from @YoungWalesCIW to @Children_in_Wales to reflect its actual audience and purpose.

We continue to use our platforms to share useful, timely information and stay connected with those working to improve the lives of children and young people across Wales.

Information Support
Children in Wales staff continued to provide information and signposting for professionals and members of the charity; responding to queries by phone, email; through network meetings and through our training service.

Children in Wales and 'Young Wales' websites
The website continues to be developed with more content being added regularly. The website is a key resource and gateway to Children in Wales' policy and other information, as well as news from the sector. It is updated weekly with policy information, resources and news.

Part of the website features an integrated learning management system (LMS) showcasing the organisation's training programme and webinar series enabling automated booking and payment systems. The website also provides an area accessed by members to provide additional information and resources.

The website also features the Parents Connect Wales Hub which focuses on empowering the voices of parents and carers to promote children's rights and features videos, stories and support for parents and professionals who work with parents.

Presentations, workshops, contributions and information provided at conferences and events
This year, Children in Wales' staff have participated in a range of activities facilitated by external bodies, such as research, dialogue and online events, which contribute to our key representative function as an umbrella organisation and our national role in policy and strategic development.

Publications
This year Children in Wales produced a number of publications, including:
- Putting Children First - A Manifesto for Babies, Children and Young People in Wales: UK General Election 2024
- Supporting Change - School Uniform Resources Now Available for Schools
- Basic Income Pilot Padlet - Basic Income Pilot
- The Price of Pupil Poverty Resources - Tackling Impact Poverty: Price of Pupil Poverty Resources
- Impact Report - Children in Wales Impact Report 2023-24
- The Law on Physical Punishment of Children - Resources for Practitioners - Repository - Hwb
- Children in Wales' 8th Annual Child & Family Poverty Survey Findings Report
- Child-friendly Report: Sustainability and the Cost of Living a Sustainable Life
- Summary Report: Sustainability and the Cost of Living a Sustainable Life
- Full Report: Sustainability and the Cost of Living a Sustainable Life
- Parents Connect Wales - Consultation Toolkit Providing support and guidance to those looking to engage and involve parents
- Towards a better Wales for babies, children and young people (Children in Wales' 5 year strategy) - Children in Wales Strategy 2025-2030
- Getting Ready Padlet for Flintshire: Getting Ready Project - Flintshire/ Prosiect Paratoi - Sir Y Fflint

Public information
Throughout the year, Children in Wales continued its efforts to raise awareness, among its members and professionals, of the issues facing children, young people and families in Wales, as well as the ways their lives can be improved. One of the key methods we used to support this work was our quarterly magazine, which is published online and available for download on our website and in the Members' section.

Each magazine is themed and combines information about policy development, research and contributions from member organisations. Four editions of the Children in Wales members' magazine were published, including:
Spring - Centering children's rights at a time of change
Summer - The right to the "best start in life"
Autumn - Empowering parents and caregivers - bridging the gaps in family support
Winter - Mental Health, wellbeing and resilience

Influencing and Advocacy
Children in Wales engages with a broad range of stakeholders to identify and pursue opportunities for influencing change, actively working with our members and partners through our professional networks, thematic projects and opportunities for advocacy through our involvement in a broad range of external meetings, dialogue, and events with decision makers. Our strategic Policy Council, NGO Directors Group and Children's NGO Policy Officers Group met throughout the year to provide a forum for collaboration, partnership working and mutual exchange of information to enhance our engagement work with decision makers as well as those of our national members. We submitted 14 consultation responses in 2024/25.

Notable thematic activities during the year included:

- **Child Poverty** - Through our management of the End Child Poverty Network Cymru (ECPN Cymru) professional network, we continued to influence Welsh Government to inform the delivery of their Child Poverty Strategy and have been actively involved in their External Reference Group to support their endeavours to consult with children, parents and stakeholders. Our work has involved providing advice to Ministers and officials to inform the content of the Monitoring Framework, in addition to informing on current trends and issues and attending Communities of Practice events. Our 8th annual report on Child and Family Poverty in Wales was published in February and includes responses from professionals, parents and young people. A video summary of the report was developed, with the issues raised in our report informing our dialogue with members and decision makers. We have also engaged with the UK Government Child Poverty Taskforce to inform their forthcoming UK Child Poverty Strategy. Activities of note include convening a workshop in Cardiff with Ellie Reeves MP with our members; meeting with Alison McGovan MP; submitting a response from the ECPN to inform the forthcoming strategy following a workshop with network members, alongside attending various webinars and engagement opportunities.

- **Children's Rights** - We are active members of the Welsh Government Children's Rights Advisory Group and provided input to a number of draft Children's Rights Impact Assessments from across various government departments. The UNCRC Committee published their Concluding Observation in 2024 informed by our publication of the State of Children's Rights in Wales on behalf of civil society organisations and our evidence session with young people. We have informed the response from Welsh Governme nt to the UN recommendations and provided opportunities through our Wales UNCRC Monitoring Group for members to keep abreast of other UN, UK and Wales opportunities to influence change. We supported the organisation and delivery of a 4 nations Rights of the Child conference in Edinburgh in October which included representatives from Wales as delegates and speakers, including our policy director. Contributed a chapter on children's rights in Wales for the Eurochild state of children's rights in Europe report.

- **Our Cross-Party Group on Children and Families** has been active throughout 2024/25 and focussed on the first 1000 days, Adverse Childhood Experiences (ACEs) and the development of a new Children 's Act for Wales. An event was held in the Senedd in October which focussed on the first 1000 days and ACEs. This event was well attended. The group, chaired by Jane Dodds MS continues to secure widespread engagement from our members, Senedd members and the relevant Welsh Government teams.

- Our work in respect of **parenting and family support** has included the continued development of the Parent Connect programme and sharing of resources to support parents' voices to be heard and used in development of services (discussed elsewhere). We continue to support and manage three strategic Networks. The National Strategic Parenting and Family Support Leads Network have produced their annual State of Parenting in Wales report highlighting that the sector in Wales is overstretched and overwhelmed and being forced to move away from an early intervention and prevention approach and are left firefighting crisis after crisis. The Network worked closely with Welsh Government to develop solutions and share creative innovative ways they are working. Members of the Network are contributing to the Welsh Government Parenting Guidance review. We continue to attend and provide secretariat support for the Families First network, which is held three times a year, and the Family Information Service network, which is held biannually.

- The **First 1000 days** and the early years remains a key priority throughout 2024/25 with our continued facilitation of two professionals' networks and our collaborations with academics, practitioners and decision makers. The Children's Rights in Early Years Network (CREYN) supported Welsh Government in the development of specific information posters on children's rights from the viewpoint of children aged 0-5. There has been a strong focus on Baby Voice and a steering group of professionals from the CREYN was set up to lead on the development of a co-produced Pledge for Babies in Wales. A range of workshops and focus groups were held with parents, their babies and professionals across Wales. A Baby Voice response was submitted to the Draft Mental Health and Wellbeing Strategy, where Children in Wales, the Parent Infant Foundation and CTM Nurturing Families service reviewed the strategy and consultation questions and devised 6 appropriate questions that could be asked to elicit a baby voice response. 18 professionals working with babies and young children in various roles contributed to this response. The Early Years Action Group continues to be a collective voice in Wales and have presented at the Policy Council and written to the Minster for Children and Social Care to both welcome her to the role and outline key priorities for the Early Years.

- **ALN (Additional Learning Needs) Reform** - This continues to be a key priority for CIW and our members as we continue to engage with Welsh Government officials and raise issues and concerns through our TSANA (Third Sector Additional Needs Alliance) network regarding the implementation of the Additional Learning Needs Act, as well as informing related strands of work being delivered by ESTYN and Senedd committee inquiries. Our ALN Ambassadors project in schools continues to make good progress in directly engaging with pupils in 4 schools across Wales to provide a regular source of information to officials as to the progress being made from a child's perspective.

- **UK Policy** - We published a Manifesto ahead of the UK General Election with our policy partners in Wales with a clear focus on matters which are reserved to Westminster but have a significant impact on babies, children, young people and families in Wales. Since the elections, we have been active in seeking to influence and support the UK Government's plans for a UK wide Child Poverty Strategy and keeping track of other policy proposals which will have an impact in Wales. We have re-established an All-Party Parliamentary Group for Children in Wales at Westminster which is formed of all backbench Welsh MPs with an interest in children's policy, with an inaugural meeting electing Gill German MP as our new Chair.

- **Care experienced children** - we have continued to engage in dialogue with partners and Welsh Government in respect of the Programme of Government activities impacting on children in care, including supporting the development of the corporate parenting charter, legislation in respect of eliminating profit from the care of children, independent advocacy arrangements and influencing the ongoing Senedd inquiry into 'radical reform' of services for care experienced children. We also deliver training to professionals and deliver the Getting Ready project (discussed elsewhere in this report). We are represented on a range of Welsh Government working groups including those focused on education, early intervention and prevention as well as children's services. Children in Wales with members of the All-Wales Advocacy Providers Group continues to campaign for quality and sufficiency in advocacy through the implementation of the National Approach to Statutory Advocacy and for a full roll out of the Active Offer for all care experienced children who wish to take up the offer of an independent advocacy.

- **Mental Health** - The children and young people's network was established in November 2024. The purpose of the network is to bring together Third Sector organisations who have a focus on children's Mental Health to establish a collective voice, pan Wales, to motivate and activate change. Aligning work to enable a consistent and collaborative approach and influencing policy to ensure the mental health needs of all babies, children and young people are met. The network met twice during 2024/25, with a focus on establishing the network and defining its purpose to move forward. We responded to the Welsh Government's consultation on the mental health strategy and the understanding of the suicide prevention and self-harm strategy for Wales. We are represented on the NYTH/NEST steering group convened by the Welsh Government.

- **Children's Research** - The children's research network held three meetings throughout 2024/25 and focused on children's wellbeing. Presentations were received from researchers on various topics, ranging from children's changes in wellbeing from 2016-2022, promoting children's language and communication skills, free school meals, oral health, and transforming approaches to behaviour, attendance and family support in primary schools. The network has also focussed discussions on challenges and barriers to research in Wales, notably accessing data, collaboration, and replication of research. An information exchange bulletin is sent out quarterly and provides updates to members of the children's research network on research projects, publications, events, and funding opportunities.

The Media and interviews/articles
During the year, Children in Wales has responded to a number of media enquiries relating to issues affecting babies, children, young people and families.

Children in Wales Annual Impact Report
Children in Wales' Annual Impact Report 2023/24 was produced as a downloadable colour document, reformatted to highlight the impact that the work of the charity has for its benefactors.

Objective 3: To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross-sector children and families workforce, member organisations as well as from Young Wales

Outcome: Babies, children and young people will be put at the centre of national policy making through enabling and strengthening the voice of the multi-disciplinary cross sector work force (professionals and volunteers) through effective representation mechanisms.

Objective met through:

Consultation Responses
14 Consultation responses and inputs into responses from a variety of perspectives were produced and submitted during the year. Our members and partners were engaged through our professional networks and electronically throughout the period to inform our responses to Welsh Government, relevant UK Government and enquiries held by Committees of the Senedd.

Notable responses were submitted to the following

- Child Minding and Day Care Exceptions (Wales) Order 2010 (WG), including the views of 110 under 5s.
- Mental Health Strategy (WG), including a Baby Voice response
- National framework for Youth Work in Wales (WG)
- Health & Social Care Bill (Senedd Health Committee)
- UN Concluding Observations (WG)
- WG Draft Budget (Senedd Finance Committee)
- Call for evidence to support the development of the UKG Child Poverty Strategy (UKG)

Provide information and liaison for the TSPC and associated Ministerial meetings
Children in Wales continued to be the representative body for the Children and Families sector on the WCVA Third Sector Partnership Council, participating in meetings across the year, representing the views of the sector on a variety of issues. These issues were largely connected to the impact of the cost-of-living crisis upon children and young people and the need for models of sustainable funding for the third sector who work with them, as well as the importance of giving full regard to children and young people's third sector workforce in policy development and decision making.

Meetings have been held and ongoing relationships developed with Welsh Government Cabinet Secretaries, Ministers and officials across a range of WG departments, as well as Senedd members, including cross-party members of the CYPE Committee. This has included meetings with children's spokespeople in the Senedd; regular meetings with our MS chair of the Cross Party Group on Children and Families, and meetings held with the Minister for Children, Minister for Mental Health and Cabinet Secretary for Social Justice. In 2024/25 we also re-established an All-Party Parliamentary Group on Children to establish engagement with new and re-elected Welsh Members of Parliament and have attended a number of meetings with senior MPs in respect of addressing child poverty.

Policy Council
The Policy Council allows a broad selection of children and families organisations to network at a policy-maker level to consider pertinent issues with colleagues and to develop collaborative activity. It also enables Children in Wales' trustees and policy staff to hear the views of leaders of key organisations in order for the strategic direction of Children in Wales' work to be informed by them so that key priorities can be established. There was one meeting during the year which focused on children's rights in the early years, with invited speakers including the Minister for Children & Social Care, and representation from the Children's Commissioner's offices.

Forums, Networks and Groups
A wide range of professional development Forums, Networks and Groups were facilitated by Children in Wales regularly, mostly online enabling attendance from participants throughout Wales. Most groups meet at least quarterly and many are supplemented by some form of engagement such as electronic, development of position papers, consultation responses or evidence for Welsh Government meetings or the Senedd Cymru / Welsh Parliament between meetings. These include:

- Children in Wales Policy Council
- Children & Young People's NGO Policy Officers Group (Cymru)
- Directors of the National Children's Voluntary Organisations in Wales Group
- Wales UNCRC Monitoring Group
- All Wales Children & Young People's Advocacy Providers Group
- All Wales Parenting & Family Support Strategic Leads Group
- All Wales Participation Workers' Network
- End Child Poverty Network Cymru
- Young Carers Workers Network
- Third Sector Additional Learning Needs Alliance
- Early Years Action Group
- Families First Network
- Family Information Service Network
- Children's Rights in Early Years Network
- Children's Research Network
- Senedd Cross Party Group for Children in Wales
- UK Government All Party Parliamentary Group for Children in Wales

Contributing to the development and implementation of WG policies through representation role in Welsh Government and other Groups
As the umbrella body in Wales for the children, young people and families sector, Children in Wales highlights the concerns and promising practice of its multi-agency, cross sector members and partners and children and young people (through Young Wales priorities) to facilitate the development of an integrated children, young people's and families agenda in Wales through representation on a number of groups. This allows us to feed into policy development and practice. During 2024-25, we were involved in the following groups:

Representation on Welsh Government Groups
- Advisory Group to support the Childcare Exception Order and National Minimum Standards
- Budget Improvement and Impact Advisory Group
- CAFCASS Advisory Committee
- Child Poverty Expert Reference Group
- Child Poverty Communities of Practice
- Children's Rights Advisory Group
- Children's Services Transformation Delivery Group

- Community Focused Schools External Reference Group
- Corporate Parenting Implementation Group
- Early Help and Prevention subgroup
- Early Intervention and Prevention group
- Early Years and Childcare Network
- Early Years Framework for Action Steering Group
- Exceptions Order Advisory Group
- Exclusions Guidance Advisory Group
- Fuel Poverty Advisory Group
- Future generations Stakeholder Forum
- Human Rights Advisory Group
- Income Maximisation Group
- Ministerial Advisory Group on Carers
- National Attendance Taskforce
- National Delivery Group for education of care experienced CYP
- National Forum for CYP Advocacy
- National Minimum Standards for Regulated Childcare Review
- NEST Steering Group
- NMS Advisory Group
- Schools Exclusions Advisory Group
- Streamlining Welsh Benefits Steering Group

Non Welsh Government groups
- Anti-Bullying Alliance Steering Group
- Anti-Poverty Network
- Childcare Expert Group
- Children's Rights Strategic Litigation Group
- CPG Human Rights
- CPG Poverty
- CPG Children in our Care
- CPG Preventing CSA
- CPG Fuel Poverty
- End Youth Homelessness Cymru
- Eurochild National Partners Network
- Financial Wellbeing Delivery Plan Steering Group
- Healthy Air Cymru
- Health Inequalities Subgroup
- Human Rights Stakeholder Group
- Play Wales Board
- Rights of the Child UK coalition
- Third Sector Partnership Council
- TSPC Framework for Engagement
- TSPC Ministerial meetings
- TSPC Ministerial meetings - Education
- TSPC Ministerial meetings - Finance
- TSPC Ministerial meetings - Health and Social Care
- TSPC Planning meetings
- Wales Parent-Infant project Steering Group
- WCVA Health & Social Care Planning Group
- We Care Wales group

Other Funded Project Work
During the year, Children in Wales was also involved in the following funded project work:

- Social Care Third Sector Grant
Funding from Welsh Government Social Care department to provide training to the social care workforce from a children's rights awareness raising perspective, engaging with members to disseminate knowledge and good practice. This year we have developed a new training course and accompanying set of resources to help practitioners support care experienced young people as they leave care: 'Transition: Care Leaver Journey'. We also continued our delivery of a Safeguarding course in British Sign Language.

- Young Carers
With funding from Welsh Government, Children in Wales has continued to facilitate the Young Carers Professional Network via 6-monthly online meetings and support for the network which had 56 members. This year, an in-person network meeting was held at the Young Carers Festival in mid Wales. This work complements the work of the Young Carers Advisory Board facilitated by Young Wales which focused on key themes such as ID Cards for Carers, feedback on the Welsh Government Strategy for Unpaid Carers and supporting the young people to participate in the Ministerial Advisory Group.

- Independent Review Mechanism
Children in Wales hosts the work of the Independent Review Mechanism Cymru. The purpose of the IRM is to increase public confidence in the transparency of the approvals process and to encourage more people to consider fostering or adopting some of the most vulnerable children in our society.

During 2024-25 the IRM received 10 applications which were all concerned with reviewing recommendations about assessments about suitability to foster or considering ongoing suitability after a recommendation to de-register a foster carer. The panels are compiled of a balance of social workers and lay members who all have experience of fostering and adoption and are completely independent of the agency who is making the decision about suitability. Many of the applications are from Connected Persons and we have developed contacts in agencies supporting Kinship Carers to promote understanding of the IRM service. We have delivered good practice workshops for staff from Independent Fostering Agencies and planned workshops for Local Authority Fostering Service Providers. Work has continued to develop and modernise the service to ensure that it is accessible and sustainable for all parties. New panel members have been recruited with particular emphasis on increasing diversity of the panel and representation of people who have lived experience of fostering and adoption.

- Getting Ready Project
Funded by the Welsh Government Housing and Homelessness Division and delivered in partnership with Voices from Care Cymru, the Getting Ready project is complementing the When I am Ready scheme by providing support and information for young people to safely transition from care. It includes considerations around delaying leaving care, where this is appropriate and possible, and reducing the risk of homelessness and housing instability. Children in Wales has worked with local authorities to develop a package of bespoke resources for care experienced young people across Wales on a range of thematic areas, notably financial education and budgeting, and have released tailored resources for six local authority areas. We have been delivering workshops to a range of professionals and foster carers, as well as workshops for care experienced children across Wales.

- Parent's Connect Wales
Parents Connect Wales (PCW) has continued to build on its goal to empower the voices of parents and carers across Wales, ensuring they have a meaningful role in shaping policies that affect children and families. PCW have both led and contributed to a range of consultations with parents including the Child and Family Poverty Survey, where for the first time we included parents' voices in addition to professionals and children and young people. PCW led the first Wales wide National Parenting Week celebrations, hosting a webinar 'Parents Voice Across the Four Nations', where we explored themes from the four Nations; Northern Ireland, Wales, Scotland, and England, and considered what parents are telling us about the challenges they face. Also, in celebration of this week our Autumn Magazine focused on 'Empowering Parents and Caregivers: Bridging the Gaps in Family Support.' A consultation tool kit has been developed and launched. The toolkit provides information to help organisations run effective consultation sessions and focus groups with parents. It has been designed to make parental consultation more accessible and effective by providing. a range of resources to support engagement and involvement, creative techniques for engaging parents in consultations and step-by-step guidance on planning and delivering focus groups.

- Football Association of Wales (FAW) Partnership Project - Embedding a Model of participation & engagement
Funded by WCVA, the original grant was for a period of 18 months starting in October 2023. However, the work was recognised as a positive area of learning and a continuation funding for a further 12 months was agreed. The FAW originally focused on sharing the expertise of Children in Wales as leaders in both children's rights and participation. The FAW key staff and received participation and rights training and the Children in Wales approach to youth engagement has been well embedded within the FAW. Some key areas of significance include:
- a change of culture within FAW and seeing the benefits of truly involving young people within the organisation.
- communication mechanisms between the strategic council leads and the national youth council have greatly improved
- young people involved in recruitment of the new cohort of youth council members
- young people co-producing and developing a new induction and recruitment process
- young people invited to be involved in recruitment of FAW staff where appropriate
- young people leading and planning the national youth conferences (south & north Wales) for the first time
- development of a guide and checklist for FAW staff to help ensure a participatory/rights approach to their youth engagement.

The continuation of the project is focused on development of youth ambassadors' schemes to ensure a better reach to more young people across Wales. WCVA has utilised the work for their showcasing of strategic grants and more recently a focus on the volunteering plan and talked about this work within their GOFOD 3 event. Further learning and evaluation from this project is being used to support the Building Voices consultancy service.

- Peer Research & Climate Change
Funded by the Community Knowledge Fund as part of UK Research and Innovation. The project was co-produced with young people, providing them with the training and skills to become peer-researchers on a topic of importance to them. In this case, the young people felt there was a gap in relation to understanding of young people and living a sustainable life in a current cost of living crisis. Young people reached out and engaged with over 1000 children & young people across Wales through surveys and focus groups. The young people undertook a residential in the summer of 2024 which focused on data analysis and coding leading to a very thorough and excellent report in which the young people worked with an illustrator to bring the report and its findings to life. The final chapter of the project culminated in a young persons' led launch event where they invited a number of key organisations to share their work and their findings with. As a result, the young people were invited to share their findings further at a number of climate and environmental events. A very positive piece of work in which young people gained a lot of valuable skills. The project concluded in November 2024.

- Support for Welsh Members of the UK Youth Parliament, funded by the National Youth Agency
Children in Wales is funded to provide a regional support and coordination role for the UK Youth Parliament in Wales. During 2024-2025 the contract for this programme changed from British Youth Council to National Youth Agency which involved a considerable amount of liaison with UK Government (DCMS) during the transition to ensure the Welsh context was considered in the re-allocation of the contract. The Members of Youth Parliament from Welsh Local Authorities were supported via their local Participation Workers to hold elections, invited to attend conferences and seminars and supported to attend the annual House of Commons visit.

- 'Votopia' project to promote children and young people's understanding of the democratic process in Bridgend County Borough Council area, funded through the Shared Prosperity Fund.
This project covered a period of 6 months ending in March 2025. The project aim was to develop a resource (a project legacy) which would raise awareness of local democracy processes along with increased understanding for young people and engagement in democracy. The project worked directly with young people in Bridgend and ensured that young people were involved in the developing of resources but also included groups of other young people in the testing phase. Children in Wales worked with Promo Cymru to design a resource based on the input and ideas of young people. The end resource was a board game, named 'Votopia' by the young people. The board game is an effective tool that can be used by young people themselves, schools, youth groups, etc., which encourages debate about democracy and is an effective learning tool. The commissioners were very pleased with the outcome of the resource and the number of young people that Children in Wales successfully engaged in the process. They provided further money in order to have more of the board games produced. The game is available in both Welsh and English. Bridgend County Borough Council are now using the board games via their youth services.

- The PISA project, commissioned and funded by Welsh Government.
PISA 2025 is an international study assessing the skills in maths, science and reading of 15-year-olds. Welsh Government wanted to hear from learners of the target age group to establish their views on PISA, their approach to taking part and how Welsh Government can engage learners to participate and do their best. The project team worked with 15-year-olds in a secondary school in Wrexham to design a resource that would be used to support pupils going through PISA, to explain what the test is, why they should take part and what to expect. The young people decided to develop a comic. The project continued into 2025.

Further funded projects included:
- Voice Network for Wales, funded by the Electoral Commission
- ALN Advisory Group, facilitation of this group funded by the Welsh Government
- Putting Things Right, funded by Welsh Government through NHS Wales. This project commenced in January 2025 and will run for nine months. The project will co-produce a resource for young people to support them to navigate the new NHS complaints system in Wales. During this year the project team designed the programme, enlisted wellbeing support for the sessions, recruited young people for the co-production project who had experience of using the complaints system and/or NHS services, and commenced the sessions with the young people.

- Miller Research contracted Children in Wales to engage with care-experienced young people as part of their Virtual Schools Consultation. Participation practitioners from the Young Wales team carried out focus groups with identified young people.
- Tackling the Impact of Poverty on Education Programme, funded by Welsh Government, entered its final phase this year concluding in August 2024.

Membership
At the close of the 2024/25 period, Children in Wales recorded a total membership of 326, consisting of 223 organisations, 52 individuals, and 51 students and young people. This growth is primarily attributable to the modest increase in student and young people memberships.

This year, our members have been able to be involved in our work through:
- Exclusive and unlimited access to the Members' area of the Children in Wales website - enabling members to watch our full webinar recordings; visit our online resource library and download our magazine and other publications.
- Publishing articles in our quarterly magazine- members have contributed widely to our magazines each quarter.
- Member shout-outs on our social media - to help share their news and campaigns and encourage networking.
- Influence policy - Engage with Children in Wales to inform its representation role, including contributing to Children in Wales policy and consultation responses.
- In person and virtual networking events - we held a number of member-exclusive networking events and meetings to encourage learning and communication between our members.
- Members can vote at our Annual General Meeting. All members can stand for election to become a Trustee and can also stand for election to the Policy Council.
- Access to essential information and eBriefings

Development and delivery of training and consultancy
During the year 2024-2025 we trained 4224 people who work with babies, children, young people and their families in Wales, an increase of over 200 on the previous year. Whilst the majority of our delivery has remained online, which has the benefits of being a convenient and economically competitive option, the appetite for in person training continues to grow. We have welcomed this development and recognise the unique benefits of coming together in a shared space to engage and share ideas and experiences more fully.

The biggest area of training delivery continues to be that which we provide for organisations commissioning bespoke courses for their staff groups, with the majority of this coming from returning customers. We have been flexible in meeting the demands of the workforce providing training that is a mixture of online and face-to-face, and during weekends and evenings.

We have fully engaged with the implementation of the National Safeguarding Training Learning and Development Standards hosted by Social Care Wales. We continue to support many practitioners in the Childcare sector to be compliant with the updated National Minimum Standards for Regulated Childcare. We have maintained and extended close ties with Local Authority training departments as well as providing focussed training for organisations delivering supported housing, fostering, play and advocacy services.

As a national child rights organisation, our established in-house training team continued to promote the implementation of the UNCRC across all courses. This included promoting hands-on techniques for direct work to engage young people who are care experienced, and training on why and how to facilitate the participation of children and young people including those in the early years of life. We appreciated the grant funding provided through the Welsh Government that enabled us to deliver fully interactive sessions to the child and family workforce at no charge. These sessions were well attended and inspired many practitioners to try out new ways to listen to children and young people and to put their views at the heart of their activities.

As ever we have been working to keep up with the current trends and the difficulties facing children, young people and families. To this end, we have responded to our members' requests, by developing and running new courses, and adapting existing training, including a series around EDI and Anti-discriminatory Practice. We continue to draw upon the expertise of our Associate Trainers to deliver specific pieces of training and consultancy, augmenting and supplementing the range of courses we offer. These have covered topics such as Motivational Interviewing, ADHD, Autism in Early Years, Life Journey training, Telling Children Difficult Information, Mindfulness in the Workplace, Supervision, Management and Leadership. Our range of associate trainers has grown so that we are able to continue to respond to the changing workforce needs of the children's sector.

FINANCIAL REVIEW

Financial position

Fundraising

The Charity does not carry out fundraising activities with the general public that might be in conflict with the fundraising activity of member agencies.

Principal Funding Sources

During the year the Charity raised its income principally from the Welsh Government, membership fees, other grant funders, training and consultancy.

Project funding from the Welsh Government has been a major source of revenue and has been used to employ staff and to implement the work programme with the associated operational costs. The trustees continue to look at means of generating a diverse base of income streams without adversely affecting member organisations to supplement and underpin its primary purpose, including existing work programmes and activities. The Trustees' investment in developing training activities has continued to be developed over the year.

Reserves statement

Restricted funds of £nil (2024: £127,426).

At the year-end, the charity had an unrestricted surplus in reserves of £683,868 (2024: £770,399). Of these reserves, £450 was tied up in tangible fixed assets, £370,879 in investments.

A designated reserve has been set aside for the implementation of the Charity's 5-year strategy. The charity will seek to diversify its income through a new consultancy service, in areas of expertise for the organisation, where there is a great fit with our vision and mission, such as youth participation, and enhancing democratic engagement for children and young people. We will also be launching a new, revitalised membership offering which we anticipate will lead to an increase both in membership numbers and income. Should the anticipated income generation not be successful, we will review our costs to ensure that the charity achieves a break-even position.

The charity has a balance sheet surplus as at 31 March 2025.

Investment policy

Trustees regularly review the amount that the organisation requires, to ensure that it is adequate to fulfil the organisation's continuing obligations. Trustees take professional advice towards the investments; currently adopting a cautious low to medium risk approach.

FUTURE PLANS

Following the launching of our 5-year strategy, we will direct our focus on three key audiences:

1. Babies, children and young people
2. Our members - those who care and work for children.
3. Policy makers - who are responsible for taking actions in their best interest.

Our purpose-based objectives for the next 5 years have been developed with these audiences in mind.
Over the next year:

- We will launch a new, revitalised membership offer, with a wider range of benefits, offering brilliant value, providing opportunities for shared impact and enhancing the sense of being part of a vibrant community

- We will increase opportunities for participation and engage with more children and young people, including from diverse and seldom-heard backgrounds, directly and in conjunction with members, ensuring that our participation methods are of a high standard.

- We will co-ordinate a coherent manifesto for children, representing views across our membership, ahead of the Senedd elections in 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Children in Wales is both a Registered Charity and a Company Limited by Guarantee governed by its Articles of Association dated 9 October 2012.

Children in Wales is a membership organisation. Full membership is open to organisations and individuals from third, statutory and independent sectors who support the strategic aims of the charity. Membership is also open to young people and volunteers.

The activities of the organisation are driven for the benefit of babies, children and young people in Wales. The Charity and its members are dedicated to a programme of activities based on the mutual desire to benefit babies, children and young people across Wales regardless of gender, class or ethnic background. The organisation's approach is inclusive and public participation is encouraged through service user engagement in activities. In particular the Children in Wales 'Cymru Ifanc Young Wales' initiative supports and empowers children and young people to have their say and influence government. Families and carers are also able to have their voices heard through the charity's work with parents and carers.

The organisation is governed by a Trustee Board, comprising up to 12 trustees that meets not less than three times in each financial year (usually quarterly). There is also a Finance & Human Resources Committee (F&HR Sub Committee) that meets quarterly in advance of the Trustee Board. The Trustees elect and appoint the members of the F&HR Committee from the Trustee Board. The F&HR Committee is responsible, under the direction of the Trustees for the overall finances and human resources of the Charity and exercises the powers given to it as approved by the Trustee Board. The Trustee Board has oversight of its work through reports to each of the Trustee Board meetings and the Trustee Board may amend these powers from time to time.

A Policy Council meets three times per year to consider and make recommendations about babies, children and young people's policy issues to the Trustee Board but has no governance function. The Policy Council comprises up to ten pre-appointed members from key bodies, with a further 21 elected places from the membership, plus the 12 Trustees who are automatically members of the Policy Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

All current members of Children in Wales are eligible to nominate and stand for election and to vote. Members of the Trustee Board must be Members of Children in Wales (by virtue of organisational or individual membership). The Trustee Board comprises up to nine elected and three appointed Trustees. Trustees can serve for up to two consecutive terms of office of three years, following which there must be a break of at least two years before they are eligible to stand for re-election.

Honorary Officers are either appointed at the AGM or elected by the Trustee Board from Board members in a subsequent board meeting.

In order to achieve a balance of representation on the Trustee Board to reflect the diversity of the Charity, Trustees may co-opt additional members following the AGM.

Functions of the Trustee Board include:

- to control the Charity and its property and funds
- to be responsible for the overall governance and strategic direction of Children in Wales
- to develop the aims, objectives and goals of Children in Wales in accordance with the governing document, legal and regulatory guidelines
- to ensure that Children in Wales and its representatives function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- to uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust in Children in Wales
- to recruit and appoint the Chief Executive

The Trustee Board is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders, the Charity Commission and Companies House. Trustee Board members are required to sign a Code of Conduct declaration and Register of Interests.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are set out in Note 9 to the accounts.

Trustee induction and training

New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Terms of Reference/Job Description/Conflict of Interest briefing
- Code of Conduct
- Declaration of Interest form
- Skills & Knowledge Audit form
- Charity Commission guidance for Trustees, including CC3 - The Essential Trustee: what you need to know & CC3a -Charity Trustee: what's involved
- Welsh Council for Voluntary Action guidance - Trustees & Governance
- Equal Opportunities Monitoring form

Children in Wales Background Information
- The organisation's vision, mission, values and five-year strategy
- Articles of Association
- Membership & Information literature
- Annual Report and Annual Accounts for the previous three years
- Organisational Chart
- List of current Trustees
- Minutes of Annual and Extraordinary General Meetings for the previous three years
- Minutes of the previous three Trustee Board meetings
- Copies of Management Accounts prepared since the last audited accounts
- Children in Wales Insurance Policies
- List of Children in Wales' professional advisers
- Information regarding Trustee Board meetings

STRUCTURE, GOVERNANCE AND MANAGEMENT

Prior to their first meeting, the new Trustee meets key employees and other trustees and receives an introduction to the organisation. During their tenure, Trustees are given regular information for trustees from the Charity Commission and other sources and advised of training opportunities and other events relevant to their role.

Organisational structure

The Chief Executive is responsible for the day-to-day management of the organisation and is accountable to the F&HR Committee for financial and human resources matters, and overall, to the Trustee Board. Hugh Russell is Chief Executive. The Deputy CEO/Policy Director, the Delivery Director, the Finance & Operations Director and the Governance Manager, join the Chief Executive to form the Senior Leadership Team which is in charge of the charity's day-to-day operation. On 31st March 2025 there were 13 full time and 21 part time staff employed by Children in Wales.

Salaries are reviewed through a benchmarking process in line with other charities. The total employee benefits of the 5 key management personnel of the Charity are as detailed in Note 7 of the financial statements.

Relationships with related parties

Numerous children's organisations in Wales are involved with Children in Wales in a variety of ways. Many are members, others send staff and/or young people to conferences, events, seminars, workshops and training events. As the national representative body for the children's sector in Wales on the Third Sector Partnership Council, Children in Wales also works in partnership with the other national representative bodies such as the Wales Council for Voluntary Action (WCVA).

Risk management

The Trustee Board conducts a review of the major risks to which the organisation is exposed. A risk register is maintained and is updated regularly by staff and quarterly with Trustees with appropriate action plans. Where necessary, systems and procedures have been established to mitigate the risks the charity faces.

The three key risks that Trustees identified during 2024/25 were:

1. A Strategic & Financial Risk because the Charity's main funding is drawn from restricted project grants from Welsh Government rather than as core or unrestricted funds. This could potentially lead to deflection from the basis upon which the organisation was formed and offers a challenge to its neutral umbrella representation function. A reduction in grant funding could lead to reduction in work with a consequent reduction in size of the charity. To mitigate this, staff and trustees are advocating to funders the need for core funding to exercise the national umbrella representational function and also developing an income generation strategy to diversify funding. The organisational strategic direction is regularly reviewed with project partners and clear messages are communicated to members and wider stakeholders. Investment in ensuring that relationships with Welsh Government remain constructive and that CiW's impact is clearly and regularly demonstrated is a management priority, both in terms of achieving our mission, but also in mitigating this risk.

2. An Operational Risk in relation to safeguarding as the organisation increases its face-to-face direct work with children and young people. This risk is mitigated through intensive staff training, the appointment of three Designated Safeguarding Leads who meet quarterly with Trustees to review the organisation's protocols, processes, risk assessments and internal safeguarding audit.

3. A Strategic Risk in relation to the organisation meeting its objectives. This risk is mitigated through the development of a five-year strategy for the organisation launched this year, linked to the organisation's vision, mission and values. The associated development of linked objectives for all staff will continue to mitigate against this risk during 2025/26.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2805996 (Wales)

Registered Charity number
1020313

Registered office
Cardiff University
Social Science Research Park
Maindy Road
Cardiff
Glamorgan
CF24 4HQ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Trustees
S Bhogal (resigned 16.11.24)
S Crawley
D Jones
Professor E Hails
H Jones
L Maguire
J Murphy
H Perry (appointed 4.6.24)
K Simmons
H Uddin
J Williams
Y Husain (appointed 16.11.24)
N Sudarsan (appointed 4.6.24)

Company Secretary
H D P Russell

Auditors
Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Children in Wales - Plant Yng Nghymru for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Bevan Buckland LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

.....
H Perry - Trustee

Elin Mary Jones Chair.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Opinion
We have audited the financial statements of Children in Wales - Plant Yng Nghymru (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud
We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2024 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities.
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing support documentation, concerning the charitable company's policies and procedures relating to:
  - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud.
- obtaining an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the Financial Statements or that had a fundamental effect on the operations of the charitable company, The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified
In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Jones (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: .....

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,080	-	3,080	8,100
Charitable activities	5				
Better connected CYP & w/force		93,030	269,458	362,488	390,499
Influencing practice & development through representation & Consultation		107,116	310,255	417,371	449,622
Better informed CYP & w/force		133,885	387,789	521,674	561,988
Membership & Support Services		18,250	52,860	71,110	76,607
Governance Costs		26,351	76,329	102,680	110,618
Other trading activities	3	6,350	-	6,350	316,084
Investment income	4	17,856	-	17,856	16,587
Total		405,918	1,096,691	1,502,609	1,930,105
EXPENDITURE ON					
Charitable activities	6				
Better connected CYP & w/force		136,643	334,072	470,715	470,940
Influencing practice & development through representation & Consultation		136,677	340,146	476,823	479,500
Better informed CYP & w/force		197,694	491,992	689,686	693,561
Membership & Support Services		19,524	48,589	68,113	68,500
Support Costs		-	-	-	2,439
Total		490,538	1,214,799	1,705,337	1,714,940
Net gains/(losses) on investments		(11,229)	-	(11,229)	12,935
NET INCOME/(EXPENDITURE)		(95,849)	(118,108)	(213,957)	228,100
Transfers between funds	19	9,318	(9,318)	-	-
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		-	-	-	(995,000)
Net movement in funds		(86,531)	(127,426)	(213,957)	(766,900)
RECONCILIATION OF FUNDS					
Total funds brought forward		770,399	127,426	897,825	1,664,725
TOTAL FUNDS CARRIED FORWARD		683,868	-	683,868	897,825

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	450	-	450	3,517
Investments	13	370,885	-	370,885	382,117
		371,335	-	371,335	385,634
CURRENT ASSETS					
Debtors	14	105,354	-	105,354	380,433
Cash at bank and in hand		368,340	-	368,340	286,329
		473,694	-	473,694	666,762
CREDITORS					
Amounts falling due within one year	15	(150,401)	-	(150,401)	(138,799)
NET CURRENT ASSETS		323,293	-	323,293	527,963
TOTAL ASSETS LESS CURRENT LIABILITIES		694,628	-	694,628	913,597
CREDITORS					
Amounts falling due after more than one year	16	(10,760)	-	(10,760)	(15,772)
NET ASSETS		683,868	-	683,868	897,825
FUNDS	19				
Unrestricted funds				683,868	770,399
Restricted funds				-	127,426
TOTAL FUNDS				683,868	897,825

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

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

.....
H Perry - Trustee

The notes form part of these financial statements

CHILDREN IN WALES - PLANT YNG NGHYMRU

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	65,258	(90,999)
Net cash provided by/(used in) operating activities		65,258	(90,999)
Cash flows from investing activities			
Purchase of fixed asset investments		(123,562)	(98,804)
Purchase of investment property		-	(12,935)
Sale of tangible fixed assets		2,409	-
Sale of fixed asset investments		125,272	114,178
Interest received		17,856	16,587
Net cash provided by investing activities		21,975	19,026
Cash flows from financing activities			
Loan repayments in year		(5,222)	(5,106)
Net cash used in financing activities		(5,222)	(5,106)
Change in cash and cash equivalents in the reporting period		82,011	(77,079)
Cash and cash equivalents at the beginning of the reporting period		286,329	363,408
Cash and cash equivalents at the end of the reporting period		368,340	286,329

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(213,957)	228,100
Adjustments for:		
Depreciation charges	658	3,307
Losses/(gain) on investments	9,522	(12,935)
Interest received	(17,856)	(16,587)
Decrease/(increase) in debtors	275,079	(266,766)
Increase/(decrease) in creditors	11,812	(26,118)
Net cash provided by/(used in) operations	65,258	(90,999)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	286,329	82,011	368,340
	286,329	82,011	368,340
Debt			
Debts falling due within 1 year	(5,222)	210	(5,012)
Debts falling due after 1 year	(15,772)	5,012	(10,760)
	(20,994)	5,222	(15,772)
Total	265,335	87,233	352,568

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, unless otherwise stated in the relevant accounting policy. The principal accounting policies adopted are set out below.

Going Concern
The Board of Trustees have assessed whether the use of going concern concept is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The board of trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements.

In particular, the Board has closely monitored the financial performance of the charity during the year ended 31 March 2025, noting a deficit primarily driven by underperformance in income.

In response, the charity will seek to diversify its income through a new consultancy service, in areas of expertise for the organisation, where there is a great fit with our vision and mission, such as youth participation, and enhancing democratic engagement for children in young people. We will also be launching a new revitalised membership offering which we anticipate will lead to an increase both in membership numbers and income. Should the anticipated income generation not be successful, we will review our costs to ensure that the charity achieves a break
- even position.

A designated reserve has been approved by the board to cover anticipated losses for future years until the above plans are achieved. Not including this designated reserve, the charity has a free general reserve of £333,868, which equates to just over 2 months running costs.

Based on these actions and the current financial position, the Board has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, the financial statements have been prepared on a going concern basis.

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.

Income is primarily devised from grant income supporting the principal objects of the charity. The following specific policies are applied to particular categories of income.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is included when receivable.

Membership , training and consultancy income is recognised in the period to which is relates with any amounts received in advance being deferred.

continued...

1. ACCOUNTING POLICIES - continued

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.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Costs are allocated between direct charitable expenditure and other expenditure according to the nature of the cost. Where items relate to more than one category they are apportioned between the categories according to the nature of the cost.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All resources expended are classified under activity headings that aggregate all costs related to the category.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance to their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and users of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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	- 15% reducing balance
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

It is the charity's accounting policy to not capitalise items with an individual value of £2,000 or less.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement fo financial activities.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

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

continued...

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand
Cash at bank and cash 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.

Creditors and provisions
Creditors and provisions are recognised where the company has a present obligation (legal and constructive) resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

continued...

1. ACCOUNTING POLICIES - continued

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

Custodian Funds
The charity holds certain funds as a custodian on behalf of other entities. These custodian funds are held separately from the charity's own funds and are not included in the charity's Statement of Financial Activities. As of 31 March 2025, the total amount of custodian funds held was £1,483,697 (2024 £1,508,709). These funds are held in accordance with specific terms and conditions agreed upon with the fund beneficiaries.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	3,080	8,100

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Other Income	6,350	316,084

Included within other income in 2024 is an amount of £307,000 relating to the exit from the defined benefit pension scheme (for further information please refer to Note 19).

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	568	410
Income from listed investments	17,288	16,177
	17,856	16,587

5. INCOME FROM CHARITABLE ACTIVITIES

	Better connected CYP & w/force	Influencing practice & development through representation & Consultation	Better informed CYP & w/force
	£	£	£
Grants	271,516	312,623	390,749
Consultancy	30,827	35,496	44,367
Membership Subscriptions	2,521	2,903	3,628
Training income	57,624	66,349	82,930
	362,488	417,371	521,674

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	Membership & Support Services	Governance Costs	2025 Total activities	2024 Total activities
	£	£	£	£
Grants	53,263	76,911	1,105,062	1,234,337
Consultancy	6,048	8,733	125,471	132,172
Membership Subscriptions	495	713	10,260	11,277
Training income	11,304	16,323	234,530	211,548
	71,110	102,680	1,475,323	1,589,334

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Welsh Government - Core Grant	796,371	794,501
Welsh Government - Children's Act	-	27,044
Welsh Government - Parent Participation	43,520	43,521
Voices from Care	49,563	45,378
Welsh Government - Price of Pupil Poverty Programme	29,938	79,288
WCVA	19,133	80,694
The Young Foundation	19,598	80,392
Welsh Government - SSSG	10,000	10,000
Welsh Government - Additional Learning Needs Grants	42,796	35,601
The National Lottery	-	9,950
CTM Early Years Transformation	-	6,153
BBC Children in Need	-	6,815
Electoral Commission	15,000	15,000
UKYP	15,000	-
Local Democracy Project	42,788	-
All Wales Travel Behaviour	5,000	-
Child Poverty	16,355	-
	1,105,062	1,234,337

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Better connected CYP & w/force	387,813	82,902	470,715
Influencing practice & development through representation & Consultation	394,865	81,958	476,823
Better informed CYP & w/force	571,143	118,543	689,686
Membership & Support Services	56,410	11,703	68,113
	1,410,231	295,106	1,705,337

continued...

7. GRANTS PAYABLE

	2025	2024
	£	£
Better connected CYP & w/force	-	1,467
Influencing practice & development through representation & Consultation	-	1,492
Better informed CYP & w/force	-	2,158
Membership & Support Services	-	213
	-	5,330

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Grants	-	5,330

8. SUPPORT COSTS

	Support costs
	£
Better connected CYP & w/force	82,902
Influencing practice & development through representation & Consultation	81,958
Better informed CYP & w/force	118,543
Membership & Support Services	11,703
	295,106

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	10,755	10,450
Auditors' remuneration for non audit work	3,000	3,000
Depreciation - owned assets	658	3,308

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	291	23

continued...

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,086,432	930,833
Social security costs	95,937	90,645
Other pension costs	54,940	140,738
	1,237,309	1,162,216

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	36	30

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	1	-
£70,001 - £80,000	1	-
	2	-

The key management personnel of the charity comprise of the Trustees, the Chief Executive Officer, the Policy Director and Deputy CEO, the Delivery Director, the Finance and Operations Director and the Governance Manager. The total employee benefits of the key management personnel of the charity was £284,927 (2024: £245,972).

12. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2024	924	10,297	7,384	18,605
Disposals	(924)	(4,820)	(3,977)	(9,721)
At 31 March 2025	-	5,477	3,407	8,884
DEPRECIATION				
At 1 April 2024	832	7,872	6,384	15,088
Charge for year	-	108	550	658
Eliminated on disposal	(832)	(2,503)	(3,977)	(7,312)
At 31 March 2025	-	5,477	2,957	8,434
NET BOOK VALUE				
At 31 March 2025	-	-	450	450
At 31 March 2024	92	2,425	1,000	3,517

continued...

13. FIXED ASSET INVESTMENTS

	Listed investments £	Cash in portfolio £	Totals £
MARKET VALUE			
At 1 April 2024	377,927	4,190	382,117
Additions	123,562	-	123,562
Disposals	(125,272)	-	(125,272)
Revaluations	(8,844)	-	(8,844)
Exchange differences	-	(678)	(678)
At 31 March 2025	367,373	3,512	370,885
NET BOOK VALUE			
At 31 March 2025	367,373	3,512	370,885
At 31 March 2024	377,927	4,190	382,117

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £	Cash in portfolio £	Totals £
Valuation in 2024	377,927	4,190	382,117
Valuation in 2025	(10,554)	(678)	(11,232)
	367,373	3,512	370,885

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	93,806	54,181
Other debtors	1,685	307,000
Prepayments and accrued income	9,863	19,252
	105,354	380,433

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 17)	5,012	5,222
Trade creditors	12,437	11,093
VAT	7,380	4,541
Accruals and deferred income	100,074	13,108
Accrued expenses	25,498	104,835
	150,401	138,799

continued...

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 17)	10,760	15,772

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,012	5,222
Amounts falling between one and two years:		
Bank loans - 1-2 years	1,480	5,012
Amounts falling due between two and five years:		
Bank loans - 2-5 years	4,716	4,577
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Bank loans more 5 yrs non-inst	4,564	6,183

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	-	24,288
Between one and five years	-	1,032
	-	25,320

19. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	770,399	(95,849)	(340,682)	333,868
Implementation of strategic plan	-	-	350,000	350,000
	770,399	(95,849)	9,318	683,868
Restricted funds				
Various small grants	64,614	(55,296)	(9,318)	-
WCVA Volunteer Co-ordinator	62,812	(62,812)	-	-
	127,426	(118,108)	(9,318)	-
TOTAL FUNDS	897,825	(213,957)	-	683,868

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	405,918	(490,538)	(11,229)	(95,849)
Restricted funds				
Getting Ready Project	49,563	(49,563)	-	-
Price of Pupil Poverty	29,938	(29,938)	-	-
Various small grants	113,741	(169,037)	-	(55,296)
WG - Children in Wales Grant	884,316	(884,316)	-	-
WCVA Volunteer Co-ordinator	19,133	(81,945)	-	(62,812)
	1,096,691	(1,214,799)	-	(118,108)
TOTAL FUNDS	1,502,609	(1,705,337)	(11,229)	(213,957)

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	611,307	(835,908)	995,000	770,399
Pension Reserve	995,000	-	(995,000)	-
	1,606,307	(835,908)	-	770,399
Restricted funds				
Various small grants	15,404	49,210	-	64,614
WG - Children in Wales Grant	35,246	(35,246)	-	-
WG informal use of Welsh language	7,768	(7,768)	-	-
WCVA Volunteer Co-ordinator	-	62,812	-	62,812
	58,418	69,008	-	127,426
TOTAL FUNDS	1,664,725	(766,900)	-	897,825

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	686,008	(539,851)	(982,065)	(835,908)
Restricted funds				
Getting Ready Project	45,378	(45,378)	-	-
Price of Pupil Poverty	79,288	(79,288)	-	-
Various small grants	132,360	(83,150)	-	49,210
WG - Children in Wales Grant	870,122	(905,368)	-	(35,246)
WG informal use of Welsh language	8,011	(15,779)	-	(7,768)
WCVA Volunteer Co-ordinator	80,694	(17,882)	-	62,812
Sponsorship YW Festival	1,200	(1,200)	-	-
WG - CA	27,044	(27,044)	-	-
	1,244,097	(1,175,089)	-	69,008
TOTAL FUNDS	1,930,105	(1,714,940)	(982,065)	(766,900)

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	611,307	(931,757)	654,318	333,868
Pension Reserve	995,000	-	(995,000)	-
Implementation of strategic plan	-	-	350,000	350,000
	1,606,307	(931,757)	9,318	683,868
Restricted funds				
Various small grants	15,404	(6,086)	(9,318)	-
WG - Children in Wales Grant	35,246	(35,246)	-	-
WG informal use of Welsh language	7,768	(7,768)	-	-
	58,418	(49,100)	(9,318)	-
TOTAL FUNDS	1,664,725	(980,857)	-	683,868

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,091,926	(1,030,389)	(993,294)	(931,757)
Restricted funds				
Getting Ready Project	94,941	(94,941)	-	-
Price of Pupil Poverty	109,226	(109,226)	-	-
Various small grants	246,101	(252,187)	-	(6,086)
WG - Children in Wales Grant	1,754,438	(1,789,684)	-	(35,246)
WG informal use of Welsh language	8,011	(15,779)	-	(7,768)
WCVA Volunteer Co-ordinator	99,827	(99,827)	-	-
Sponsorship YW Festival	1,200	(1,200)	-	-
WG - CA	27,044	(27,044)	-	-
	2,340,788	(2,389,888)	-	(49,100)
TOTAL FUNDS	3,432,714	(3,420,277)	(993,294)	(980,857)

Getting Ready Project - Grant aim is to increase the housing support available to vulnerable young people who are transitioning from local authority care.

Price of Pupil Poverty - Funding received is to develop a suite of guides aimed at schools and educations to raise awareness of the impact of poverty on pupils. Furthermore a designated officer is to be recruited to work directly with schools for training and support.

Welsh Government Children in Wales Grant - grant to deliver a project entitled 'Tackling poverty and promoting children's rights - children and families policy, practice and strategic development programme.

Welsh Government - Informal Use of Welsh Government on the informal use to Welsh.

WCVA Volunteer Co-ordinator - Support grant to employ a Volunteer Coordinator in to encourage the engagement of new young volunteers inti the third sector.

Implementation of Strategic Plan
Designated funds of £350,000 represents the amount that Children in Wales has, at its discretion, set aside from unrestricted reserves for specific purposes. While these funds remain unrestricted in nature, the trustees have chosen to allocate them to support strategic initiatives. In particular, the trustees have designated funds to facilitate the delivery of the organisation's five-year strategic plan, which was launched in Spring 2025.

20. RELATED PARTY DISCLOSURES

The charity and Voices From Care Cymru have common trustees.

During the year income receivable from Voices From Care Cymru totalled £65,918 (2024: £46,928) in respect of membership, training and reimbursement for the 'Getting Ready Project'. £14,643 (2024: £14,079) was outstanding at the year end and is included within trade debtors.

There were no other related party transactions to disclose.

continued...

21. CUSTODIAN FUNDS - EDWARD NICHOLL TRUST

The Children's Society has withdrawn from Wales and left behind two Victorian legacies, bequeathed for work with deprived children in Wales.

In order that the funds could be spent in accordance with the donors' wishes, the Children's Society split the fund 80% to Tros Gynnal Plant and 20% to the Church in Wales Diocese of Llandaff. Children in Wales was nominated to be the Custodian Trustee of the newly created 'Edward Nicholl Trust' and will pay the income received by the fund to Tros Gynnal Plant and the Church in Wales in the agreed proportions.

In accordance with Charity Commission guidelines on 'Funds held as Custodian Trustee' the assets of the Edward Nicholl Trust are not included in the Balance Sheet.

The assets of the fund are held separately from the charity's own assets and are safely held in either a trust bank account or with appointed investment managers.

The object of the Edward Nicholl Trust is the care and support of children and young persons. This is consistent with the objects of Tros Gynnal Plant and the Church in Wales, to which the money shall be applied. The trustees seek to adopt a conservative investment policy to achieve a return and capital growth and also take professional advice towards the investments.

Assets held at 31 March	**2025**	**2024**
	£	£
Funds held in the trust bank account	24,595	24,102
Fair value of the investment portfolio by investment managers	1,459,102	1,484,607
	1,483,697	1,508,709

22. LIABILITY OF TRUSTEES

The charity is limited by guarantee, not having a share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each trustee of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company.

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,080	8,100
Other trading activities		
Other Income	6,350	316,084
Investment income		
Deposit account interest	568	410
Income from listed investments	17,288	16,177
	17,856	16,587
Charitable activities		
Grants	1,105,062	1,234,337
Consultancy	125,471	132,172
Membership Subscriptions	10,260	11,277
Training income	234,530	211,548
	1,475,323	1,589,334
Total incoming resources	1,502,609	1,930,105
EXPENDITURE		
Charitable activities		
Wages	1,249,002	1,162,216
Investment management fees	12,066	14,907
Legal and Professional fees	25,811	33,487
Meetings & conference expenses	26,813	71,491
Recruitment	3,732	8,488
Training & Consultancy	92,807	107,551
Grants to institutions	-	5,330
	1,410,231	1,403,470
Support costs		
Support costs		
Trustees' expenses	291	23
Auditors' remuneration	10,755	10,450
Auditors' remuneration for non audit work	3,000	3,000
Insurance	6,744	4,022
Travel and subsistence	53,554	32,081
Repairs and renewals	8,450	52,538
Communication	124,953	97,910
Rent	36,719	45,000
Other premises costs	11,005	29,912
Bank Charges/Bad Debts	7,459	1,518
Irrecoverable VAT	31,518	31,709
Depreciation of tangible fixed assets	658	3,307
	295,106	311,470

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

	2025 £	2024 £
Total resources expended	1,705,337	1,714,940
Net (expenditure)/income before gains and losses	(202,728)	215,165
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(11,229)	12,935
Net (expenditure)/income	(213,957)	228,100

CHILDREN IN WALES-PLANT YNG NGHYMRU

England & Wales - Charity number 1020313

Accounts

Bevan Buckland LLP
Chartered accountants, tax and financial planners

REGISTERED COMPANY NUMBER: 2805996 (Wales)
REGISTERED CHARITY NUMBER: 1020313

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

CHILDREN IN WALES - PLANT YNG NGHYMRU

Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

CHILDREN IN WALES - PLANT YNG NGHYMRU

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CHILDREN IN WALES - PLANT YNG NGHYMRU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Children in Wales promotes, advocates and supports full implementation of the United Nations Convention on the Rights of the Child. It covers a wide range of issues including promoting effective early intervention services and improving the lives of vulnerable and disadvantaged children, young people and families in Wales and those who are discriminated against. It also promotes positive parenting, family support and good quality childcare. A particularly important part of the work involves an enhanced model of children and young people's participation across Wales so that their views are heard by government and policy makers. This programme of work is known as Cymru Ifanc/Young Wales and also involves training for both children and young people and the workforce.

This year has marked the 30th anniversary of the organisation becoming a charity and a number of events have marked this milestone, providing the opportunity to not only celebrate achievements since the organisation's inception but to look forward to new plans to continue with our work to embed children's rights across Wales. Among the reflective elements of this work a book 'Pause Play, Fast Foward', drafted by young people, was published and printed and launched at an event at the Senedd, sponsored by Jane Dodds MS. This event provided opportunities for Members of the Senedd to re confirm their commitment to the UNCRC.

Financial challenges continue to have a negative effect for many children, young people and families in Wales and our annual poverty survey this year also raised concerns about the effects of this on their mental health and well-being. Consequently, this has been a key focus of our work during the year.

Looking internally, to mitigate against high costs of office rental and services the organisation has taken the decision to move our office base to a shared facility and work has been undertaken this year to find an ideal location. We have continued to make savings around travel and subsistence costs through online working methods. We are mindful too of the effects of climate change, and the organisation continued to work to reduce its impact on the environment.

Volunteering has substantially strengthened again this year for the organisation, with 200 young people on-boarded. This has helped to embed the voice of young people across a wide range of projects and themes. Two new projects, a Peer Research scheme and a partnership project with the Football Association of Wales, have helped to develop exciting new participatory working models which we hope to cascade to other organisations in Wales.

CHILDREN IN WALES - PLANT YNG NGHYMRU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

Internal development work has continued through the year to help strengthen the organisation, for example:

- Working with stakeholders, we began to develop our new Strategic Plan, to follow our Vision and Mission Statements in enhancing the organisation's collective sense of purpose.

- We co-produced a shared set of organisational values, to further strengthen our organisational cohesion and allow us to clearly set out what it is that defines us.

- We have been awarded funding from more diverse sources and continued to seek opportunities to generate innovative income streams which benefit our members and enhance our work

- We continued to develop a programme of staff training and development, to enhance our efficiency and maximise our impact.

These measures have allowed Children in Wales to continue its aim to improve the well-being outcomes of children, young people and families in Wales through the following strategic objectives:

- Strategic Objective 1: To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through Young Wales and other participation activity, in order to inform policy and practice development whilst empowering children and young people.

- Strategic Objective 2: To work with Children in Wales's membership organisations and wider partners to enhance the connections, engagement and knowledge of the cross sector children, young people and family support workforce in respect of:
- children's rights/UNCRC
- methods of children and young people's participation
- policy and practice in delivering Welsh Government's national priorities

- Strategic Objective 3: To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross sector children and families workforce, member organisations as well as from children and young people.

Work to improve the lives of children and young people in Wales, especially those in need or marginalised was delivered through the following activities:

CHILDREN IN WALES - PLANT YNG NGHYMRU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

- work to develop, maintain and support forums, networks and groups to bring the children, young people and family support workforce and also service users together to share information, research, policy and practice related to specific areas

- providing an active national model of children and young people's participation 'Cymru Ifanc/Young Wales' to influence Welsh Government, with partners Voices From Care Cymru and TGP Cymru, providing a dedicated website and increased social media activity as well as training for children, young people and the workforce on children's rights and child participation

- consulting with the children's workforce and children, young people and families to establish their views in relation to influencing policy and practice development and to represent them in Wales, the UK and international groups/committees as well as supporting children and young people to be representatives

- work with members and other professionals and stakeholders to develop, support, review and promote policy development, practice development and research relevant to contributing to implementation of Welsh Government programmes

- Providing the children and families' workforce and policy makers with a range of opportunities to access information about the development of policies, practice and services for children and young people. This includes the website, quarterly magazines and mail-outs including newsletters, e-briefings, training, workshops, seminars, conferences and webinar events, talks and presentations and responding to enquiries. Public, political and professional awareness is also raised through media work and campaigns

- Ensuring the charity's work delivers its aims for the public benefit of children, young people and their families

Children in Wales reviews its aims, objectives and activities annually. This review looks at what has been achieved and the outcomes of the activity in the previous 12 months. The review also looks at the success of each key activity and the outcomes achieved. The review helps ensure that the aims, objectives and activities remain focussed on the stated purposes. In the furtherance of these aims, the Trustees of Children in Wales have complied with the duty in S4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The first outcome is that more children and young people, especially those who may have more difficulty getting their views heard, will have the opportunity to have a voice to influence Welsh Government and other policy makers. The national model of children and young people's participation, 'Cymru Ifanc/Young Wales' creates a platform through online, social media and a dedicated website as well as national and regional meetings, direct engagement with local authority Youth Forums, schools and third sector organisations that support groups of vulnerable children and young people to participate in policy and practice matters that affect them.

CHILDREN IN WALES - PLANT YNG NGHYMRU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The second outcome of the work of Children in Wales includes an active range of organisations and individuals linked together in a proactive network resulting in improved policy and practice for the benefit of all children and young people in Wales. Equal access to Children in Wales' services is vital to successful outcomes.

Children and young people and members of the multi-disciplinary and cross sector children's workforce will:

- be better informed about children's rights and children and young people's participation methods, children and family issues, policy and practice from receiving information and training and making connections with others, gaining perspectives from across Wales and from different disciplines and sectors

- have the opportunity to contribute to identifying, developing and influencing national policy and practice priorities to improve the lives of children and young people and to support vulnerable families in Wales

- have the opportunity to take action through 'speaking with one voice' with others to influence children and family support policy and practice in a co-ordinated way

- be more able to establish and sustain national, regional and local connections and networking with colleagues working to support children, young people and their families in their specific area of interest

- be better equipped to support groups of vulnerable or marginalised children, young people and their families to express their views and be more actively involved in policy and practice development affecting them

- support new and exciting initiatives which make a positive difference in the lives of children, young people and their families in Wales

- support all Wales campaigns such as promoting the UNCRC, and Ending Child Poverty.

- influence and inform the media, members of the public, local, national, UK and European decision makers and public bodies of current practice developments, issues and concerns so that they can be more effectively implemented locally and nationally

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRATEGIC REPORT
Achievements and performance

Using the framework of the UNCRC, in particular in increasing children and young people's participation, combating child poverty and supporting families, the main objectives for the year were as follows:

Objective 1: To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through 'Young Wales' - 'Cymru Ifanc'

Outcome: Children and young people are enabled to understand and engage in influencing and developing policy and practice in accordance with the National Children and Young People's National Participation Standards for Wales for Wales. Children and young people are enabled to develop their knowledge and skills in relation to contributing to and influencing policy makers and practitioners. Children and young people are enabled to develop their knowledge, understanding and skills through engagement with Ministers and policymakers.

Objective met through:

Cymru Ifanc/Young Wales is the national participation hub, working to provide information to enable and empower children and young people to participate effectively and have their views heard by Welsh Government policy, in order to inform policy and practice development.

Children and young people took part in surveys looking at issues relating to child and family poverty

The views of children and young people of all ages and from across Wales continued to be sought throughout the year, and formed the basis for 16 consultation responses to Welsh Government. Examples include:

All Wales Travel Behaviour Code: The Welsh Government commissioned Children in Wales to gather the voices of young people's views on the All Wales Travel Behaviour Code. Twelve focus group sessions were delivered across six school settings with a total of 69 children and young people between the ages of 5 and 16 taking part. Thirty six recommendations were made to Welsh Government as part of this work and overall the children and young people felt that there was a lack of awareness of the Code, that they needed to be updated and that the Code should be accessible for them. Children in Wales will be developing the Code with Welsh Government through a co-production model in 2024 to 2025 as a result of the recommendation from this initial consultation.

Children's Rights Impact Assessment (CRIA) and pupil engagement - Independent Schools: The Welsh Government commissioned Children in Wales to gather young people's views on The Independent School Standards (Wales) Regulations 2023, and gather feedback and insights from pupils on all aspects of the Regulations which included all 7 Standards. Three focus group sessions were held across three different independent school settings. Ten recommendations were made to Welsh Government as part of this work and overall young people wanted their schools to be safe, supportive and inclusive environments.

Through Cymru Ifanc / Young Wales, children and young people were provided with the opportunity to meet with Ministers, lead officials and policy makers at Welsh Government. For example, young people met with Ministers at the National Youth Stakeholders Group (Mental Health and Wellbeing), through the WG's Budget Improvement Plan Group and the Young Carers Group where young people participated in a panel discussion with a group of professionals including Ministers, MSs, local government representatives, trade unions, Social Care Wales and Carers Wales. This year at their annual conference event children were enabled to discuss matters with a wide range of lead officials and with the Minister for Social Justice and the Deputy Minister for Social Services. Further opportunities were provided during the year for groups of children to meet with the Minister for Finance and Local Government, the Chair of the Finance Committee, and the Chair of the Children, Young People and Education Committee.

Throughout the year, work continued to develop the Cymru Ifanc - Young Wales brand, including via new media such as films available on the website. Bi-monthly e-bulletins were distributed and posts were regularly shared on the Young Wales Cymru Ifanc Twitter and Instagram feeds.

During this year, volunteering has more than doubled within the Young Wales Project, with the objective of broadening connections with a wide demographic of young people and across all the regions of Wales. 200 young volunteers were on-boarded. Volunteers are provided with a comprehensive induction, including an opportunity to take part in an accredited learning and development pathway and can join the Young Wales Project Board, or different special interest groups for example. Meetings took place at residentials, standalone sessions and online.

Growing from an idea put forward by one of our young volunteers, a group of young people created a celebratory book, 'Pause, Play, Fast Forward: the journey of Children in Wales'. The book sets out the story of children's rights in Wales and also includes contributions from past Chief Executives, the Children's Commissioner and the Deputy Minister for Social Services. The book was launched at an event at the Senedd sponsored by Jane Dodds MS.

Events for young people:

On Saturday 18th November 2023, Children in Wales celebrated World Children's Day via our annual Young Wales Festival at Swansea University, Bay Campus. The event offered over 120 young people the opportunity to engage with crucial decision makers, including the Minister for Social Justice, the Deputy Minister for Social Services and Senior Policy Managers for the Welsh Government

Four 3 day residential events for young people were held in different regions throughout the year. Each event provided accredited training sessions for the young people, opportunities to work with government officials to provide their views on various consultations and allowed them to learn new skills.

Objective 2: To enhance the connections, engagement and knowledge of the cross sector children, young people and family support workforce in respect of:
- children's rights/UNCRC /Celebration of 30 years of the UNCRC
- methods of Children and Young People's participation
- policy and practice in delivering national priorities

Outcome: the children and young people's cross sector workforce will be more informed, better connected, more engaged and better equipped to contribute effectively to supporting the delivery of national priorities including the participation of children and young people

Objective met through:

Events and training sessions 2023-2024

A number of in-person, online and hybrid events and training sessions was held during the year for the children and families workforce and other stakeholders. These events included:
- A hybrid conference 'Children's Rights in the Early Years' with over 180 delegates
- A webinar 'Empowering the voices of parents & carers' with 142 delegates
- The Parents Connect Wales Hub launch webinar
- Children in Wales' 30th anniversary celebration at the Senedd, including the launch of the book Pause, Play, Fast-Forward: The Story of Children in Wales
- A Child Poverty Practice and Knowledge Exchange webinar focusing on the annual poverty survey findings report with resources widely distributed afterwards.
- 8 training sessions on 'Children's Rights & Participation'
- 4 training sessions on 'Children's Rights and the Early Years', in the context of current legislation, policies, programmes and strategies.

Briefing services
Children in Wales produces a number of briefings and newsletters for members and networks.

The e-briefing is circulated fortnightly and keeps our members up-to-date with the latest policy developments and news across the sector. The Young Wales newsletter was distributed bi-monthly with the latest news and information for young people and participation workers.

Social media
Children in Wales uses Twitter, LinkedIn and Facebook to promote its activities and resources, as well as new policy and documents using our accounts @ChildreninWales and @plantyngnghymru.

Young Wales also has a separate Twitter account, @YoungWalesCIW and information is also promoted through Instagram @YoungWalesCIW.

Information Support
Children in Wales staff continued to provide information and signposting for professionals and members of the charity; responding to queries by phone, email; through network meetings and through our training service. A wide range of issues were covered such as navigating resources, accessing information pertaining to local/national services, advice around safeguarding procedures and much more.

Children in Wales and 'Young Wales' websites
The website continues to be developed with more content being added regularly. The website is a key resource and gateway to Children in Wales' policy and other information, as well as news from the sector. It is updated weekly with policy information, resources and news.

Part of the website features an integrated learning management system (LMS) showcasing the organisation's training programme and webinar series enabling automated booking and payment systems. The website also provides an area accessed by members to provide additional information and resources.

The Parents Connect Wales Hub was created and added to the website in March. The Hub focuses on empowering the voices of parents and carers to promote children's rights and features videos, stories and support for parents and professionals who work with parents.

Presentations, workshops, contributions and information provided at conferences and events

This year, Children in Wales' staff have participated in a range of activities facilitated by external bodies, such as research, dialogue and online events, which contribute to our key representative function as an umbrella organisation and our national role in policy and strategic development.

Publications
This year Children in Wales produced a number of publications, including:

- Governors' Guide to Tackling the Impact of Poverty on Education
- The 7th annual Child & Family Poverty Survey Findings report along with a young people's version
- Pause, Play, Fast-Forward: The Journey of Children in Wales (book). This Children's Rights Book was written and created by Young Wales volunteers and Children in Wales staff
- Young Wales volunteers co-produced an easy-to-read, bilingual version of the Budget Improvement Plan (BIP) with the Welsh Government

Public information
During the year, Children in Wales continued work to raise public and professional awareness of both the problems affecting children, young people and families in Wales and ways that their lives can be improved. One of the ways in which we carried out this work was through our quarterly magazine, which is published and available online, in the Members' section of our website, for all members to download. Each magazine is themed and combines information about policy development, research and contributions from member organisations. Four editions of the Children in Wales members' magazine were published, with two being shared on the website (open to all) as a celebration of Children in Wales' 30th anniversary.

The themes for 2023/24 were as follows:

- Spring - Prioritising the rights of babies, children and young people in Wales
- Summer - The importance of the first 1000 days of a child's life
- Autumn - The importance of Empowering Children and Young People
- Winter - Highlights and updates from members on events and initiatives tackling issues affecting Children and Young People across Wales

Influencing and Advocacy
CIW leads and works with a broad range of stakeholders to identify and pursue opportunities for influencing change, actively working with others through our professional networks, thematic projects and the opportunities for advocacy through our involvement in a broad range of external meetings, dialogue, media and events. Notable activities during the year included:

- Parents Connect Wales - In its first full year of operation following a national scoping exercise with a view to developing a national platform to hear parents' voices, Parents Connect Wales was established with funding from the Welsh Government. Work included establishing and formally launching a professional network of public and third sector parenting leads alongside a parent's advisory board to inform the development of the platform; engagement with parents and carers across Wales through workshops and online research methods to identify their concerns and priorities for change, and the creation children's rights resources for parents and a one-stop shop through the Parents Connect Hub. The Hub enables us to showcase our work with parents and signpost to local and regional opportunities for participation and support.

- Child Poverty - Through our ECPN Cymru professional network, we continued to influence Welsh Government to refresh their Child Poverty Strategy and were invited to form an External Reference Group to support their endeavours to consult with children (which we delivered through Young Wales), parents and stakeholders. Our work has involved providing advice to Ministers and officials to inform the content of the refresh, in addition to informing on current trends and issues. Our 7th annual report on Child and Family Poverty in Wales report included responses from professionals and young people was published and launched at on online event and has since informed the development of the WG strategy and supported stakeholders in their work. We also presented at a Child Poverty conference in Swansea University; worked with schools through our Price of Pupil Poverty project and working locally with local authorities to inform the development of local strategies.

- Children's Rights - The UNCRC Committee published their Concluding Observation this year informed by the publication of the State of Children's Rights in Wales report on behalf of civil society organisations and our evidence session with young people. We attended the examination of governments in Geneva alongside young people and had an opportunity to update the UN Committee to inform their scrutiny sessions. Contributed a chapter on children's rights in Wales report for Eurochild.

- Our Cross-Party Group on Children and Young People has again been active throughout 2023/24 and focused on delivering the 4 priorities of the group which are i) Edge of care ii) First 1000 days iii) Adverse childhood experiences and iv) child poverty. The group, chaired by Jane Dodds MS continues to secure widespread engagement from our members, Senedd members and the relevant Welsh Government teams

- Our work in respect of parenting and family support has included several new developments, notably our administrative support for two new WG networks - Family Information Services Network and Family First Network. In addition to the substantive work to develop the Parent Connect programme (discussed elsewhere), we continue to manage the national Parenting Network and deliver the annual State of Parenting in Wales survey and report and supporting stakeholders including Welsh Government to enhance their parenting programmes, engagement and focus.

- The first 1000 days and the early years remains a key priority throughout 2023/24 with our continued facilitation of two professionals' networks and our collaborations with academics, practitioners and decision makers. As part of the EY transformation programme, we worked with Cwm Taf Morgannwg in support of their work around baby and infant charter; contributed towards initiatives on baby voice to enhance engagement with pre-school children in decision making; engaged with partners to support the delivery of the children's participation in schools project and informed the development of children's rights in the EY resources being developed by WG.

- ALN Reform - This continues to be a key priority for CIW and our members as we continue to engage with Welsh Government officials and raise concerns through our TSANA network regarding the implementation of the Additional Learning Needs Act, as well as informing related strands of work being delivered by ESTYN and Senedd committee inquiries

- We continued to work with UK colleagues to influence notable UK Government plans, including potential reform the Human Rights Act and legislation in respect of asylum children by responding to Senedd LCM requests, being signatory to UK wide NGO campaigns and influencing the human rights agenda in Wales.

- Care experienced children - we have continued to engage in dialogue with partners and Welsh Government in respect of the Programme of Government activities impacting on children in care, including supporting the development of the corporate parenting charter, legislation in respect of eliminating profit from the care of children, independent advocacy arrangements and influencing the ongoing Senedd inquiry into 'radical reform' of services for care experienced children. We also deliver training and the Getting Ready project (discussed elsewhere in this report).

- Children in Wales with members of the All-Wales Advocacy Providers Group continues to campaign for quality and sufficiency in advocacy through the implementation of the National Approach to Statutory Advocacy.

The Media and interviews/articles
Children in Wales has responded to a number of media enquiries relating to issues affecting children, young people and families - with the Chief Executive delivering comments and interviews in English and Welsh, and Children in Wales' work being referenced in numerous outlets. This year, a particular focus from the media was around findings from the Children in Wales Poverty Report.

Children in Wales Annual Report
Children in Wales' Annual Report 2023/24 was produced as a downloadable colour document.

Objective 3: To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross sector children and families workforce, member organisations as well as from Young Wales

Outcome: Children and young people will be put at the centre of national policy making through enabling and strengthening the voice of the multi-disciplinary cross sector work force (professionals and volunteers) through effective representation mechanisms

Objective met through:
Consultation Responses
16 Consultation responses and inputs into responses from a variety of perspectives were produced and submitted during the year. Our members and partners were engaged through our professional networks and electronically throughout the period to inform our responses to Welsh Government, relevant UK Government and enquiries held by Committees of the Senedd.

Notable responses were submitted to the following

- Reform of the School Year (WG)
- Competency on Illegal Migration Bill (Senedd)
- Disabled children (Senedd)

- Pupil Attendance (WG)
- Rebalancing Care & Support (WG)
- Child Poverty Strategy (WG & Senedd)
- White Paper-Welsh Tribunal System (WG)
- Draft Budget (Senedd)
- Vaping (UKG)
- White Paper - Ending Homelessness (WG)
- National Practice Framework (WG)
- White Paper – Taxi and Private carriages (WG)

Provide information and liaison for the TSPC and associated Ministerial meetings
Children in Wales continued to be the representative body for the Children and Families sector on the WCVA Third Sector Partnership Council, participating in meetings across the year, representing the views of the sector on a variety of issues. These issues were largely connected to the impact of the cost-of-living crisis upon children and young people and the need for models of sustainable funding for the third sector who work with them, as well as the importance of giving full regard to children and young people's third sector workforce in policy development and decision making.

Meetings have been held and ongoing relationships developed with Welsh Government Ministers, Deputy Ministers and officials across a range of WG departments, as well as Senedd members, including cross-party members of the CYPE Committee. This has included meetings with children's spokespeople in the Senedd; regular meetings with our MS chair of the Cross Party Group on Children and Families, and meetings with the DM for Social Services and Minister for Social Justice.

Policy Council
The Policy Council allows a broad selection of children and families organisations to network at a policy-maker level to consider pertinent issues with colleagues and to develop collaborative activity. It also enables Children in Wales' trustees and policy staff to hear the views of leaders of key organisations in order for the strategic direction of Children in Wales' work to be informed by them so that key priorities can be established. There were three meetings during the year with invited speakers including Welsh Government officials, the Clerk to the Senedd Committee on Children, Young People and Education and representatives from the Children's Commissioner's and Future Generations Commissioner's offices. The meetings this year focused on issues around the impact of climate change on children's rights, child poverty, and care experienced children.

Forums, Networks and Groups
A wide range of professional development Forums, Networks and Groups were facilitated by Children in Wales regularly, mostly online enabling attendance from participants throughout Wales. Most groups meet at least quarterly and many are supplemented by some form of engagement such as electronic, development of position papers, consultation responses or evidence for Welsh Government meetings or the Senedd Cymru / Welsh Parliament between meetings. These include:

- Children in Wales Policy Council
- Children & Young People's NGO Policy Officers Group (Cymru)
- Directors of the National Children's Voluntary Organisations in Wales Group
- Wales UNCRC Monitoring Group
- All Wales Children & Young People's Advocacy Providers Group
- All Wales Parenting & Family Support Strategic Leads Group
- All Wales Participation Workers' Network
- End Child Poverty Network Cymru
- Young Carers Workers Network
- Third Sector Additional Learning Needs Alliance
- Early Years Action Group
- Families First Network
- Family Information Service Network
- Children's Rights in Early Years Network
- Children's Research Network
- Senedd Cross Party Group for Children in Wales

Contributing to the development and implementation of WG policies through representation role in Welsh Government and other Groups

As the umbrella body in Wales for the children, young people and families sector, Children in Wales highlights the concerns and promising practice of its multi-agency, cross sector members and partners and children and young people (through Young Wales priorities) to facilitate the development of an integrated children, young people's and families agenda in Wales through representation on a number of groups. This allows us to feed into policy development and practice. During 2023-24, we were involved in the following groups:

Representation on Welsh Government Groups

- ALN Research Steering Group
- Budget Improvement and Impact Advisory Group
- CAFCASS Cymru Advisory Board
- Childcare & Play Stakeholder Reference Group
- Children's Health Network
- Children's Rights Advisory Group
- Children's Services Transformational Delivery Group
- Community Focused Schools External Reference Group
- Corporate Parenting Implementation Group
- Corporate Parenting Task Group
- Disability Rights Taskforce
- ECEC Action Plan Stakeholders Group
- External Steering Group to Streamline Welsh Benefits
- Family Support & NEST Community of Practice
- Fuel Poverty Advisory Group
- Future Generations Stakeholder Forum
- Human Rights Advisory Group
- Ministerial Advisory Group on Carers
- National Attendance Taskforce
- National Delivery Group - Education of Care Experienced Children
- National Forum for CYP Advocacy
- Promoting Awareness of Air Pollution Delivery Group
- Strategic Implementation Group for the Children (Abolition of Defence of Reasonable Punishment) (Wales) Act (information only)
- Transformation Delivery Group on Children in Care
- Wellbeing of Future Generations Stakeholder Forum
- Welsh Government Communities of Practice

Non Welsh Government groups

- 4 Nations UNCRC Group
- Anti-Bullying Alliance Steering Group
- CLC Strategic Litigation group
- Cross Party Group on Care Experienced Young People
- Cross Party Group on Fuel Poverty & Energy Efficiency
- Cross Party Group on Human Rights
- Cross Party Group on Poverty
- Cross Party Group on Preventing Sexual Abuse#
- Early Childhood Forum
- End Youth Homelessness Cymru
- EYCC Network

- Early Years and Social Care Stakeholder Advisory Group
- Health Inequalities Sub Group
- Healthy Air Cymru
- Human Rights Stakeholder Group
- Money and Pension Service Financial Wellbeing Delivery Plan Steering Group
- PHW Building a Healthier Wales Task & Finish Group
- Play Wales Board
- Powys Child Poverty Taskforce
- Rights in Education Steering Group
- Rights of the Child UK Coalition
- Schools Exclusion Advisory Group
- Third Sector Partnership Council
- TSPC Framework for Engagement
- TSPC Ministerial meetings
- TSPC Ministerial meetings - Education
- TSPC Ministerial meetings - Finance
- TSPC Ministerial meetings - Health and Social Care
- TSPC Planning meetings
- We Care Wales Stakeholder Advisory Group

International

- Eurochild Management board
- Eurochild National Partner Network (NPN) Ad-hoc

Achievement and performance
Other Funded Project Work
During the year, Children in Wales was also involved in the following funded project work:

Social Care Third Sector Grant
Funding from Welsh Government Social Care department to provide training to the social care workforce from a children's rights awareness raising perspective, engaging with members to disseminate knowledge and good practice. This year we have developed a new training course and accompanying set of resources to support the creative engagement of Care Experienced children and young people. CIW also continued its delivery of a Safeguarding course in British Sign Language.

Young Carers
With funding from Welsh Government, Children in Wales has continued to facilitate the Young Carers Professional Network through meetings and support. This year we held an in person network meeting at the Wales Young Carers Festival in mid Wales.

Independent Review Mechanism
Children in Wales hosts the work of the Independent Review Mechanism Cymru and has secured a further 3 years contract to deliver this valuable service. The purpose of the IRM is to increase public confidence in the transparency of the approvals process and to encourage more people to consider fostering or adopting some of the most vulnerable children in our society.

During 2023-24 the IRM received 10 applications which were all concerned with fostering decisions. The panels are compiled of a balance of social workers and lay members who all have experience of fostering and adoption and are completely independent of the agency who is making the decision about suitability. Many of the applications are from kinship carers and we are developing our expertise in managing complex cases involving family and friends of children in the childcare system. The IRM staff have continued in their work to develop and modernise the service to ensure that it is accessible and sustainable for all parties. New panel members have been recruited with particular emphasis on increasing diversity of the panel and representation of people who have lived experience of fostering and adoption.

Tackling the Impact of Poverty on Education Programme
Funded by Welsh Government, the project entered its fifth phase this year. A universal approach continued with a focus on guides as an effective tool to help schools mitigate against the impact of poverty in their setting, with a key focus on the successful promotion of the guides and additional resources to all schools across Wales. The additional resources included a full toolkit and offer of support to help schools implement the guides, with more than 300 schools across all local authority areas in Wales (@20%) had received and benefitted from these resources. Other key work over this period has been the full update and rebranding of earlier guides, the addition of two mini-guides ('Tackling Poverty Related Bullying' and 'Mitigating the Impact of Poverty in STEM Education'); further case studies of best practice to inspire schools and an independent Final Evaluation Report for the whole programme (2019 - March 2024) outlining the positive impact the resources and programme have had. At the culmination of the programme all additional toolkit resources will sit on Welsh Government's digital learning platform Hwb, as well as on the Children in Wales website.

Achievement and performance

Getting Ready Project

Funded by the Welsh Government Housing and Homelessness Division and delivered in partnership with Voices from Care Cymru, the Getting Ready project is complementing the When I am Ready scheme by providing support and information for young people to safely transition from care. It includes considerations around delaying leaving care, where this is appropriate and possible, and reducing the risk of homelessness and housing instability. Children in Wales has worked with local authorities to develop a package of bespoke resources for care experienced young people across Wales on a range of thematic areas, notably financial education and budgeting, and have released tailored resources for four local authority areas. We have been delivering workshops to a range of professionals and foster carers, as well as workshops for care experienced children across Wales. Working with our delivery partner Voices from Care Cymru, we successfully secured funding for 2024-25

Parent's Connect Wales

Parents Connect Wales is in its first full year of funding as it works to support parents and local organisations across Wales who are currently engaging parents as part of their work. An online 'hub' was launched in February 2024, to provide a platform to gather parents' views and share information. The Hub consists of co-produced posters and resources; lived experience videos, photo stories and information on the UNCRC. The results of this work have been shared widely with organisations across Wales. Additionally, Parents Connect Wales has established a professional's network with 110 members, a parent advisory group with 6 parent representatives and has local representatives in each of the local authorities in Wales.

Football Association of Wales (FAW) Partnership Project - Embedding a Model of participation & engagement

Funded by WCVA, this grant is for a period of 18 months from October 2023. The project aims to support the FAW to establish effective and meaningful participation with their National Youth Council and youth engagement through utilising the expertise and knowledge of Children in Wales in relation to our engagement model of a rights/participatory approach. Key staff within the FAW have been trained on rights and participation with recruitment and induction of young people for the Youth Council developed and altered to align with a more effective participatory approach. CIW staff have been involved in both FAW national youth conferences (south & north) and have started to develop a package/how to guide to enable FAW to continue with this work. Learning and evaluation from this work will support the potential of offering this service to other organisations in the future.

Peer Research & Climate Change

Funded by the Community Knowledge Fund as part of UK Research and Innovation initially for a period of 12 months from September, this has now been extended for a further 3 months. The project is co-produced with young people, providing them with the training and skills to become peer-researchers on a topic of importance to them. In this case, the young people felt there was a gap in relation to understanding of young people and living a sustainable life in a current cost of living crisis. Young people reached out and engaged with a number of children & young people across Wales through surveys and focus groups building towards developing a report to disseminate their findings, and are looking at funding opportunities to develop a summit for young people in Wales.

Children (Removal of Defence of Reasonable Punishment) (Wales) Act 2020 - Children and Young People

Children in Wales secured continued funding from the Welsh Government to deliver work in support of the implementation of the Children Act. This year, bilingual resources including guidance, e-learning package and a poster were completed ready for distribution and promotion in early 2024.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Achievement and performance
Further funded projects included:
- 'Pause, Play, Fast Forward: The Journey of Children in Wales', A children's rights book, funded by the National Lottery
- Informal use of Welsh amongst young people, funded by Welsh Government
- Bloody Brilliant, Wales-wide research project on period health targeting young people, funded by NHS Wales
- Behaviour and attendance guidelines funded by Welsh Government
- Development of training course and resources for National Museum of Wales
- Consultation on the reform of the school year funded by Miller research
- Baby Voice Pilot Project funded by Rhondda Cynon Taff
- Voice Network for Wales, funded by the Electoral Commission
- ALN Advisory Group, facilitation of this group funded by the Welsh Government

Membership
At the end of 2023/24 Children in Wales had 310 members, of which 220 were organisations, 49 were individuals and 41 were students and young people. The uplift can be mostly attributed to an additional 15 member organisations who have joined, plus a handful of new individuals and students.

Development and delivery of training and consultancy
During the year 2023-2024 we have trained over 4000 people who work with children, young people and their families in Wales. Whilst the majority of our delivery has remained online, which has the benefits of being a convenient and economically competitive option, there has been a gradual growth of requests for in person training. We have welcomed this development and recognise the unique benefits of coming together in a shared space to engage and share ideas and experiences more fully.

The biggest area of training delivery is that which we provide for organisations commissioning bespoke courses for their staff groups, with the majority of this coming from returning customers. We have been flexible in meeting the demands of the workforce providing training that is a mixture of online and face-to-face, and during weekends and evenings.

We have fully engaged with the implementation of the National Safeguarding Training Learning and Development Standards hosted by Social Care Wales. We have supported many practitioners in the Childcare sector to be compliant with the updated National Minimum Standards for Regulated Childcare before the November deadline. We have maintained and extended close ties with Local Authority training departments as well as providing focussed training for organisations delivering supported housing, fostering, play and advocacy services.

As a national child rights organisation, our established in house training team continued to promote the implementation of the UNCRC across all courses. This included promoting hands on techniques for direct work to engage young people who are care experienced, and training on why and how to facilitate the participation of children and young people including those in the early years of life. We appreciated the grant funding provided through the Welsh Government that enabled us to deliver fully interactive sessions to the child and family workforce at no charge. These sessions were well attended and inspired many practitioners to try out new ways to listen to children and young people and to put their views at the heart of their activities.

As ever we have been working to keep up with the current trends and the difficulties facing children, young people and families. To this end, we have responded to our members' requests, by developing and running new courses, and adapting existing training, including Child Poverty Awareness, Understanding and Responding to Knife Crime, Supporting Unaccompanied Asylum Seeking children and Child Sexual Abuse. We continue to draw upon the expertise of our Associate Trainers to deliver specific pieces of training and consultancy, augmenting and supplementing the range of courses we offer. These have covered topics such as Motivational Interviewing, ADHD, Autism in Early Years, Life Journey training, Telling Children Difficult Information, Mindfulness in the Workplace, Supervision, Management and Leadership. Our range of associate trainers has grown so that we are able to continue to respond to the changing workforce needs of the children's sector.

Financial position
Fundraising
The Charity does not carry out fundraising activities with the general public that might be in conflict with the fundraising activity of member agencies.

Principal Funding Sources
During the year the Charity raised its income principally from the Welsh Government, membership fees, other grant funders, training and consultancy.

Project funding from the Welsh Government has been a major source of revenue and has been used to employ staff and to implement the work programme with the associated operational costs. The trustees continue to look at means of generating a diverse base of income streams without adversely affecting member organisations to supplement and underpin its primary purpose, including existing work programmes and activities. The Trustees investment in developing training activities has continued to be developed over the year.

Reserves statement
Restricted funds of £127,426 (2023 - £58,418) will be used during the year for purposes for which they are received.

At the year-end, the charity had an unrestricted surplus in reserves of £770,399 (2023: £1,606,307). Of these reserves, £3,517 was tied up in tangible fixed assets, £382,117 in investments.

The free reserves available to the charity (excluding tangible fixed assets) were £766,882 (2023 £604,482).

The financial reserves that have been set aside since the formation of the organisation are to provide financial stability and the means for the development of the principal activity and support new initiatives. The longer term aim of trustees is to maintain the free reserves at a level that is at least equivalent to three months running costs of the full staffing complement which could exceed £300,000. It will continue to build its training, conferences and events programme as well as developing its membership activity to generate income.

The charity has a balance sheet surplus as at 31 March 2024

Investment policy
Trustees regularly review the amount that the organisation requires, to ensure that it is adequate to fulfil the organisation's continuing obligations. Trustees take professional advice towards the investments; currently adopting a cautious low to medium risk approach.

Financial review

As Children in Wales moves into 2024/25, building on the momentum developed during our thirtieth anniversary celebrations, we will do so from a new workspace, with a renewed focus and shared sense of purpose enhanced as we bring together a new strategy.

Our goals for the year to come include:

After a collaborative decision-making process, we will move the organisation to a new, more collaborative office space to both enhance our connectivity with other, likeminded organisations, and to ensure that our place of work is accessible to all colleagues and young people. This move is intended to further reduce our outgoings as we continue to work to ensure the long-term sustainability of CiW.

Launching a new, multi-year strategy, through which our newly adopted values will run. Based on an extensive consultation exercise with key stakeholders (trustees, colleagues, CiW members, young people, Welsh Government, and others), the strategy, and its subsequent implementation period, will provide the foundation for CiW to improve its relationships with members and add to the size and variety of our membership; bring in new income from a more diverse range of sources; and demonstrate to Welsh Government and others our intended medium-term direction, further securing the confidence of key funders in our ability to deliver mutually beneficial outcomes.

Extending our work with parents, through both the Parents Connect programme and via the inclusion of the views of parents in our Child Poverty survey for the first time.

Responding to and seek to influence political changes in tandem with, and on behalf of, our members.

Enhance our participation work with young people via the continued delivery of high quality residentials and shorter sessions, as well as via the Young Wales Festival and a new participation approach called the Big Conversation. We will also seek to increase numbers and broaden the diversity of our Young Wales volunteers through methods like increasing participation at events such as the Urdd Eisteddfod.

Internally, we will seek to improve our approach to inclusion and anti-racism via training, cross-team discussion and the re-establishment of an internal working group tasked with enhancing our approach to EDI.

We will further increase our focus on safeguarding, a key issue for the organisation given the nature of our work and, as a representative body, the need to be demonstrably excellent in our safeguarding policy and practice. To this end we will build on safeguarding enhancement delivered in 23/24 (such as the addition of two more Designated Safeguarding Leads within the team) by completing a safeguarding audit of the organisation, the response to the recommendations of which will be delivered by a newly established Safeguarding Group, featuring representation from across CiW (including Senior Leadership Team and the Trustees).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Children in Wales is both a Registered Charity and a Company Limited by Guarantee governed by its Articles of Association dated 9 October 2012.

Children in Wales is a membership organisation. Full membership is open to organisations and individuals from third, statutory and independent sectors who support the strategic aims of the charity. Membership is also open to young people and volunteers.

The activities of the organisation are driven for the benefit of children and young people in Wales. The Charity and its members are dedicated to a programme of activities based on the mutual desire to benefit children and young people across Wales regardless of gender, class or ethnic background. The activities of the organisation are driven for the benefit of children, young people and their families in Wales. The organisation's approach is inclusive and public participation is encouraged through service user engagement in activities. In particular the Children in Wales 'Young Wales' initiative supports and empowers children and young people to have their say and influence government. Families and carers are also able to have their voices heard through the charity's work with parents and carers.

The organisation is governed by a Trustee Board, comprising up to 12 trustees that meets not less than three times in each financial year (usually quarterly). There is also a Finance & Human Resources Committee (F&HR Sub Committee) that meets quarterly in advance of the Trustee Board. The Trustees elect and appoint the members of the F&HR Committee from the Trustee Board. The F&HR Committee is responsible, under the direction of the Trustees for the overall finances and human resources of the Charity and exercises the powers given to it as approved by the Trustee Board. The Trustee Board has oversight of its work through reports to each of the Trustee Board meetings and the Trustee Board may amend these powers from time to time.

A Policy Council meets three times per year to consider and make recommendations about children and young people's policy issues to the Trustee Board, but has no governance function. The Policy Council comprises up to ten pre-appointed members from key bodies, with a further 21 elected places from the membership, plus the 12 Trustees who are automatically members of the Policy Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

All current members of Children in Wales are eligible to nominate and stand for election and to vote. Members of the Trustee Board must be Members of Children in Wales (by virtue of organisational or individual membership). The Trustee Board comprises up to nine elected and three appointed Trustees. Trustees can serve for up to two consecutive terms of office of three years, following which there must be a break of at least two years before they are eligible to stand for re-election.

Honorary Officers are either appointed at the AGM or elected by the Trustee Board from Board members in a subsequent board meeting.

In order to achieve a balance of representation on the Trustee Board to reflect the diversity of the Charity, Trustees may co-opt additional members following the AGM.

Functions of the Trustee Board include:
- to control the Charity and its property and funds
- to be responsible for the overall governance and strategic direction of Children in Wales
- to develop the aims, objectives and goals of Children in Wales in accordance with the governing document, legal and regulatory guidelines
- to ensure that Children in Wales and its representatives function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- to uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust in Children in Wales
- to recruit and appoint the Chief Executive

The Trustee Board is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders, the Charity Commission and Companies House. Trustee Board members are required to sign a Code of Conduct declaration and Register of Interests.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are set out in Note 10 to the accounts.

Trustee induction and training

New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Terms of Reference/Job Description/Conflict of Interest briefing
- Code of Conduct
- Declaration of Interest form
- Skills & Knowledge Audit form
- Charity Commission guidance for Trustees, including CC3 - The Essential Trustee: what you need to know & CC3a - Charity Trustee: what's involved
- Welsh Council for Voluntary Action guidance - Trustees & Governance
- Equal Opportunities Monitoring form

Children in Wales Background Information

- Articles of Association
- Membership & Information literature
- Annual Report and Annual Accounts for the previous three years
- Organisational Chart
- List of current Trustees
- Minutes of Annual and Extraordinary General Meetings for the previous three years
- Minutes of the previous three Trustee Board meetings

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Copies of Management Accounts prepared since the last audited accounts
- Children in Wales Insurance Policies
- List of Children in Wales' professional advisers
- Information regarding Trustee Board meetings

Prior to their first meeting the new Trustee meets key employees and other trustees, and receives an introduction to the organisation. During their tenure, Trustees are given regular information for trustees from the Charity Commission and other sources and advised of training opportunities and other events relevant to their role.

Organisational structure

The Chief Executive is responsible for the day to day management of the organisation and is accountable to the F&HR Committee for financial and human resources matters, and overall to the Trustee Board. Hugh Russell was appointed as Chief Executive and took up his post in July 2023. Sean O'Neill (Policy Director) and Paula Timms (Business Development and Delivery Director) served as joint interim Chief Executive following the previous Chief Executive's resignation in November 2022. The Policy Director, the Delivery Director, Finance & Operations Director, Administration Manager, and the HR Officer, join the Chief Executive to form the Senior Leadership Team which is in charge of the charity's day to day operation. On 31st March 2024 there were 13 full time and 18 part time staff employed by Children in Wales.

Salaries are reviewed through a benchmarking process in line with other charities. The total employee benefits of the 5 key management personnel of the Charity are as detailed in Note 7 of the financial statements.

Relationships with related parties

Numerous children's organisations in Wales are involved with Children in Wales in a variety of ways. Many are members, others send staff and/or young people to conferences, events, seminars, workshops and training events. As the national representative body for the children's sector in Wales on the Third Sector Partnership Council, Children in Wales also works in partnership with the other national representative bodies such as the Wales Council for Voluntary Action (WCVA).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustee Board conducts a review of the major risks to which the organisation is exposed. A risk register is maintained and is updated regularly by staff and quarterly with Trustees with appropriate action plans. Where necessary, systems and procedures have been established to mitigate the risks the charity faces.

The three key risks that Trustees identified during 2023/24 were:

1. A Strategic & Financial Risk because the Charity's main funding is drawn from restricted project grants from Welsh Government rather than as core or unrestricted funds. This could potentially lead to deflection from the basis upon which the organisation was formed and offers a challenge to its neutral umbrella representation function. A reduction in grant funding could lead to reduction in work with a consequent reduction in size of the charity. To mitigate this, staff and trustees are advocating to funders the need for core funding to exercise the national umbrella representational function and also developing an income generation strategy to diversify funding. The organisational strategic direction is regularly reviewed with project partners and clear messages are communicated to members and wider stakeholders. Investment in ensuring that relationships with Welsh Government remain constructive and that CiW's impact is clearly and regularly demonstrated is a management priority, both in terms of achieving our mission, but also in mitigating this risk.

2. An Operational Risk in relation to safeguarding as the organisation increases its face-to-face direct work with children and young people. This risk is mitigated through intensive staff training, the appointment of several Designated Safeguarding Leads and regularly reviewed protocols, processes, risk assessments and the commissioning of an internal safeguarding audit, due to report in 24/25.

3. A Financial Risk due to the underfunding of the Pension fund. This risk, which has been a concern for the organisation for several years, has now been resolved by moving all staff to a new pension provider and closing the old Local Government Pension Scheme.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2805996 (Wales)

Registered Charity number
1020313

Registered office
Cardiff University Social Science
Research Park
Maindy Road
Cardiff
Glamorgan
CF24 4HQ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Trustees
S Bhogal
S Crawley
D Jones
Dr J Hails (appointed 7.11.23)
H Jones
L Maguire
J Murphy
H Perry (appointed 4.6.24)
K Simmons (appointed 7.11.23)
H Uddin (appointed 11.3.24)
J Williams
B Webber (resigned 12.3.24)
C Bija (resigned 7.11.23)
N John (resigned 7.11.23)
F Ahmed (resigned 26.9.23)
K Eldridge (resigned 7.11.23)
N Patrick (resigned 7.11.23)

Company Secretary
H D P Russell

Auditors
Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Children in Wales - Plant Yng Nghymru for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Bevan Buckland LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16.11.24 and signed on the board's behalf by:

H Perry - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Opinion

We have audited the financial statements of Children in Wales - Plant Yng Nghymru (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Prior year Audit by Another Auditor

The financial statements of the Charitable Company for the period ended 31 March 2023 were audited by another auditor who expressed an unmodified opinion. We have reviewed the predecessor auditor's report and considered its implications on the current year's financial statements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud
We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities.
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing support documentation, concerning the charitable company's policies and procedures relating to:
  - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud.
- obtaining an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the Financial Statements or that had a fundamental effect on the operations of the charitable company, The key laws and regulations we considered in this context included the UK Companies Act and relevant tax legislation.

Audit response to risks identified
In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHILDREN IN WALES - PLANT YNG NGHYMRU

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Jones (Senior Statutory Auditor)
for and on behalf of Bevan Buckland LLP
Chartered Accountants
And Statutory Auditors
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 19/11/2024

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,850	5,250	8,100	9,210
Charitable activities	5				
Better connected CYP & w/force		86,114	304,385	390,499	374,845
Influencing practice & development through representation & Consultation		99,151	350,471	449,622	431,597
Better informed CYP & w/force		123,931	438,057	561,988	539,457
Membership & Support Services		16,895	59,712	76,607	80,093
Governance Costs		24,396	86,222	110,618	106,183
Other trading activities	3	316,084	-	316,084	40,000
Investment income	4	16,587	-	16,587	16,399
Total		686,008	1,244,097	1,930,105	1,597,784
EXPENDITURE ON					
Charitable activities	6				
Better connected CYP & w/force		147,791	323,149	470,940	449,138
Influencing practice & development through representation & Consultation		150,474	329,026	479,500	420,423
Better informed CYP & w/force		217,650	475,911	693,561	661,393
Membership & Support Services		21,497	47,003	68,500	65,399
Support Costs		2,439	-	2,439	-
Total		539,851	1,175,089	1,714,940	1,596,353
Net gains/(losses) on investments		12,935	-	12,935	(28,440)
NET INCOME/(EXPENDITURE)		159,092	69,008	228,100	(27,009)
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(995,000)	-	(995,000)	2,074,000
Net movement in funds		(835,908)	69,008	(766,900)	2,046,991
RECONCILIATION OF FUNDS					
Total funds brought forward		1,606,307	58,418	1,664,725	(382,266)
TOTAL FUNDS CARRIED FORWARD		770,399	127,426	897,825	1,664,725

The notes form part of these financial statements

CHILDREN IN WALES - PLANT YNG NGHYMRU

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	3,517	-	3,517	6,825
Investments	13	382,117	-	382,117	371,621
		385,634	-	385,634	378,446
CURRENT ASSETS					
Debtors	14	380,433	-	380,433	113,667
Cash at bank and in hand		158,903	127,426	286,329	363,408
		539,336	127,426	666,762	477,075
CREDITORS					
Amounts falling due within one year	15	(138,799)	-	(138,799)	(144,582)
NET CURRENT ASSETS		400,537	127,426	527,963	332,493
TOTAL ASSETS LESS CURRENT LIABILITIES		786,171	127,426	913,597	710,939
CREDITORS					
Amounts falling due after more than one year	16	(15,772)	-	(15,772)	(41,214)
PENSION ASSET	20	-	-	-	995,000
NET ASSETS		770,399	127,426	897,825	1,664,725
FUNDS	19				
Unrestricted funds				770,399	1,606,307
Restricted funds				127,426	58,418
TOTAL FUNDS				897,825	1,664,725

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 16.11.24 ..... and were signed on its behalf by:

H Jones - Trustee

The notes form part of these financial statements

CHILDREN IN WALES - PLANT YNG NGHYMRU

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(90,999)	62,678
Net cash (used in)/provided by operating activities		(90,999)	62,678
Cash flows from investing activities			
Purchase of fixed asset investments		(98,804)	(139,781)
Purchase of investment property		(12,935)	-
Sale of fixed asset investments		114,178	112,517
Sale of investment property		-	28,440
Interest received		16,587	16,399
Net cash provided by investing activities		19,026	17,575
Cash flows from financing activities			
Loan repayments in year		(5,106)	(4,117)
Net cash used in financing activities		(5,106)	(4,117)
Change in cash and cash equivalents in the reporting period		(77,079)	76,136
Cash and cash equivalents at the beginning of the reporting period		363,408	287,272
Cash and cash equivalents at the end of the reporting period		286,329	363,408

The notes form part of these financial statements

CHILDREN IN WALES - PLANT YNG NGHYMRU

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	228,100	(27,009)
Adjustments for:		
Depreciation charges	3,307	3,217
(Gain)/losses on investments	(12,935)	28,440
Interest received	(16,587)	(16,399)
Increase in debtors	(266,766)	(59)
(Decrease)/increase in creditors	(26,118)	23,488
Difference between pension charge and cash contributions	-	51,000
Net cash (used in)/provided by operations	(90,999)	62,678

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	363,408	(77,079)	286,329
	363,408	(77,079)	286,329
Debt			
Debts falling due within 1 year	(5,906)	684	(5,222)
Debts falling due after 1 year	(20,195)	4,423	(15,772)
	(26,101)	5,107	(20,994)
Total	337,307	(71,972)	265,335

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, unless otherwise stated in the relevant accounting policy. The principal accounting policies adopted are set out below.

Going Concern
At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key Sources of estimation uncertainty

Defined benefit of estimation uncertainty
As set out in the notes, the charity operates a defined benefit pension scheme for all qualifying employees. The accounting cost of these benefits and the present value of the pension liabilities involved judgements about uncertain events including such factors as the life expectancy of members, the salary progression of current employees, price inflation and the discount rate used to calculate the net present value of the future pension payments. Estimates are used for all of these factors in determining the pension costs and liabilities incorporated in the financial statements. The assumptions reflect historical experience and judgement regarding future expectations and external actuarial specialists are also used to assist the exercise.

In the prior year, the management carefully considered the extent to which a pension asset should be recognised under accounting standards, and following advice and guidance given under FRS102, have considered recognising the full pension asset in line with the actuary valuation.

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.

continued...

1. ACCOUNTING POLICIES - continued

Income
Income is primarily devised from grant income supporting the principal objects of the charity. The following specific policies are applied to particular categories of income. Grant income is recognised when it is reasonably certain to be received and only deferred where the donor has imposed restrictions on the expenditure or resources which amount to pre-conditions on use.

Investment income is included when receivable.

Membership , training and consultancy income is recognised in the period to which is relates with any amounts received in advance being deferred.

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.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Costs are allocated between direct charitable expenditure and other expenditure according to the nature of the cost. Where items relate to more than one category they are apportioned between the categories according to the nature of the cost.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All resources expended are classified under activity headings that aggregate all costs related to the category.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance to their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and users of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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	-	15%	reducing balance
Fixtures and fittings	-	25%	on cost

continued...

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Computer equipment - 33% on cost

It is the charity's accounting policy to not capitalise items with an individual value of £2,000 or less.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement fo financial activities.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

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

Cash at bank and in hand
Cash at bank and cash 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.

Creditors and provisions
Creditors and provisions are recognised where the company has a present obligation (legal and constructive) resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

continued...

1. ACCOUNTING POLICIES - continued

Impairment of financial assets
Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled

Custodian Funds
The charity holds certain funds as a custodian on behalf of other entities. These custodian funds are held separately from the charity's own funds and are not included in the charity's Statement of Financial Activities. As of 31 March 2024, the total amount of custodian funds held was £1,508,709 (2023 £1,440,459. These funds are held in accordance with specific terms and conditions agreed upon with the fund beneficiaries.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	8,100	9,210

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Other Income	316,084	40,000

Included within other income is an amount of £307,000 relating to the exit from the defined benefit pension scheme (for further information please refer to Note 19).

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	410	631
Income from listed investments	16,177	15,768
	16,587	16,399

5. INCOME FROM CHARITABLE ACTIVITIES

	Better connected CYP & w/force	Influencing practice & development through representation & Consultation	Better informed CYP & w/force
	£	£	£
Grants	303,277	349,194	436,462
Consultancy	32,474	37,391	46,736
Membership Subscriptions	2,771	3,190	3,987
Training income	51,977	59,847	74,803
Miscellaneous income	-	-	-
Seminar and event income	-	-	-
	390,499	449,622	561,988

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	Membership & Support Services	Governance Costs	2024 Total activities	2023 Total activities
	£	£	£	£
Grants	59,495	85,909	1,234,337	1,229,762
Consultancy	6,371	9,200	132,172	125,103
Membership Subscriptions	544	785	11,277	6,558
Training income	10,197	14,724	211,548	162,018
Miscellaneous income	-	-	-	8,538
Seminar and event income	-	-	-	196
	76,607	110,618	1,589,334	1,532,175

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Welsh Government - Core Grant	794,501	744,700
Welsh Government - Children's Act	27,044	40,566
Welsh Government - Parent Participation	43,521	31,047
Voices from Care	45,378	57,034
Welsh Government - Price of Pupil Poverty Programme	79,288	69,175
WCVA	80,694	3,501
The Young Foundation	80,392	8,000
British Youth Council	-	10,000
Welsh Government - Young Carers	-	6,118
Welsh Government - SSSG	10,000	10,000
Welsh Government - Additional Learning Needs Grants	35,601	179,164
Welsh Government - Grants/ Kickstart Scheme	-	18,423
Welsh Government - Third Sector Voter Registration Support Grant	-	9,000
National Museum Cardiff	-	2,500
Welsh Government - NYSG	-	13,500
Welsh Government - Informal use of Welsh	-	24,034
Equality and Human Rights Commission	-	3,000
The National Lottery	9,950	-
CTM Early Years Transformation	6,153	-
BBC Children in Need	6,815	-
Electoral Commission	15,000	-
	1,234,337	1,229,762

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Better connected CYP & w/force	383,814	1,467	85,659	470,940
Influencing practice & development through representation & Consultation	390,798	1,492	87,210	479,500
Better informed CYP & w/force	565,260	2,158	126,143	693,561
Membership & Support Services	55,829	213	12,458	68,500
Support Costs	2,439	-	-	2,439
	1,398,140	5,330	311,470	1,714,940

7. GRANTS PAYABLE

	2024	2023
	£	£
Better connected CYP & w/force	1,467	42,915
Influencing practice & development through representation & Consultation	1,492	43,695
Better informed CYP & w/force	2,158	63,201
Membership & Support Services	213	6,242
	5,330	156,053

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Grants	5,330	156,053

8. SUPPORT COSTS

	Support costs
	£
Better connected CYP & w/force	85,659
Influencing practice & development through representation & Consultation	87,210
Better informed CYP & w/force	126,143
Membership & Support Services	12,458
	311,470

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	10,450	10,755
Auditors' remuneration for non audit work	3,000	3,213
Depreciation - owned assets	3,308	3,217

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	23	26

11. STAFF COSTS

	2024	**2023**
	£	**£**
Wages and salaries	930,833	777,760
Social security costs	90,645	73,256
Other pension costs	140,738	216,517
	1,162,216	1,067,533

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	30	29

The total employee benefits of the key management personnel of the charity was £245,972 (2023: £313,394).

There were no employees whose annual remuneration was £60,000 or more in both the current year and prior year.

continued...

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	924	10,297	7,384	18,605
DEPRECIATION				
At 1 April 2023	693	5,253	5,834	11,780
Charge for year	139	2,619	550	3,308
At 31 March 2024	832	7,872	6,384	15,088
NET BOOK VALUE				
At 31 March 2024	92	2,425	1,000	3,517
At 31 March 2023	231	5,044	1,550	6,825

13. FIXED ASSET INVESTMENTS

	Listed investments £	Cash in portfolio £	Totals £
MARKET VALUE			
At 1 April 2023	364,982	6,639	371,621
Additions	98,804	-	98,804
Disposals	(101,243)	-	(101,243)
Revaluations	15,384	-	15,384
Exchange differences	-	(2,449)	(2,449)
At 31 March 2024	377,927	4,190	382,117
NET BOOK VALUE			
At 31 March 2024	377,927	4,190	382,117
At 31 March 2023	364,982	6,639	371,621

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £	Cash in portfolio £	Totals £
Valuation in 2024	377,927	4,190	382,117

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	54,181	95,923
Other debtors	307,000	-
Prepayments and accrued income	19,252	17,744
	380,433	113,667

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 17)	5,222	5,906
Trade creditors	11,093	53,121
VAT	4,541	9,884
Other creditors	-	14,302
Accruals and deferred income	13,108	38,130
Accrued expenses	104,835	23,239
	138,799	144,582

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 17)	15,772	20,195
Other creditors	-	21,019
	15,772	41,214

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,222	5,906
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,012	5,012
Amounts falling due between two and five years:		
Bank loans - 2-5 years	4,577	4,577
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Bank loans more 5 yrs non-inst	6,183	10,606

continued...

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	24,288	44,814
Between one and five years	1,032	173,487
In more than five years	-	103,630
	25,320	321,931

19. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	611,307	(835,908)	995,000	770,399
Pension Reserve	995,000	-	(995,000)	-
	1,606,307	(835,908)	-	770,399
Restricted funds				
Various small grants	15,404	49,210	-	64,614
WG - Children in Wales Grant	35,246	(35,246)	-	-
WG informal use of Welsh Consultancy	7,768	(7,768)	-	-
WCVA Volunteer Co-ordinator	-	62,812	-	62,812
	58,418	69,008	-	127,426
TOTAL FUNDS	1,664,725	(766,900)	-	897,825

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	686,008	(539,851)	(982,065)	(835,908)
Restricted funds				
Getting Ready Project	45,378	(45,378)	-	-
Price of Pupil Poverty	79,288	(79,288)	-	-
Various small grants	132,360	(83,150)	-	49,210
WG - Children in Wales Grant	870,122	(905,368)	-	(35,246)
WG informal use of Welsh Consultancy	8,011	(15,779)	-	(7,768)
WCVA Volunteer Co-ordinator	80,694	(17,882)	-	62,812
Sponsorship YW Festival	1,200	(1,200)	-	-
WG - CA	27,044	(27,044)	-	-
	1,244,097	(1,175,089)	-	69,008
TOTAL FUNDS	1,930,105	(1,714,940)	(982,065)	(766,900)

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	617,749	(15,633)	9,191	611,307
Pension Reserve	(1,028,000)	2,023,000	-	995,000
	(410,251)	2,007,367	9,191	1,606,307
Restricted funds				
Getting Ready Project	1,094	-	(1,094)	-
Price of Pupil Poverty	3,770	-	(3,770)	-
Various small grants	5,051	16,688	(6,335)	15,404
WG - Children in Wales Grant	20,078	15,168	-	35,246
WG informal use of Welsh Consultancy	-	7,768	-	7,768
WCVA Volunteer Co-ordinator	(2,008)	-	2,008	-
	27,985	39,624	(9,191)	58,418
TOTAL FUNDS	(382,266)	2,046,991	-	1,664,725

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	382,386	(420,579)	22,560	(15,633)
Pension Reserve	-	-	2,023,000	2,023,000
	382,386	(420,579)	2,045,560	2,007,367
Restricted funds				
Getting Ready Project	57,034	(57,034)	-	-
Price of Pupil Poverty	69,175	(69,175)	-	-
TSANA ALN Training Project	18,116	(18,116)	-	-
Various small grants	85,599	(68,911)	-	16,688
WG - ALN Distribution Grant	145,126	(145,126)	-	-
WG - Children in Wales Grant	816,313	(801,145)	-	15,168
WG informal use of Welsh Consultancy	24,035	(16,267)	-	7,768
	1,215,398	(1,175,774)	-	39,624
TOTAL FUNDS	1,597,784	(1,596,353)	2,045,560	2,046,991

continued...

19. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	617,749	(851,541)	1,004,191	770,399
Pension Reserve	(1,028,000)	2,023,000	(995,000)	-
	(410,251)	1,171,459	9,191	770,399
Restricted funds				
Getting Ready Project	1,094	-	(1,094)	-
Price of Pupil Poverty	3,770	-	(3,770)	-
Various small grants	5,051	65,898	(6,335)	64,614
WG - Children in Wales Grant	20,078	(20,078)	-	-
WCVA Volunteer Co-ordinator	(2,008)	62,812	2,008	62,812
	27,985	108,632	(9,191)	127,426
TOTAL FUNDS	(382,266)	1,280,091	-	897,825

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,068,394	(960,430)	(959,505)	(851,541)
Pension Reserve	-	-	2,023,000	2,023,000
	1,068,394	(960,430)	1,063,495	1,171,459
Restricted funds				
Getting Ready Project	102,412	(102,412)	-	-
Price of Pupil Poverty	148,463	(148,463)	-	-
TSANA ALN Training Project	18,116	(18,116)	-	-
Various small grants	217,959	(152,061)	-	65,898
WG - ALN Distribution Grant	145,126	(145,126)	-	-
WG - Children in Wales Grant	1,686,435	(1,706,513)	-	(20,078)
WG informal use of Welsh Consultancy	32,046	(32,046)	-	-
WCVA Volunteer Co-ordinator	80,694	(17,882)	-	62,812
Sponsorship YW Festival	1,200	(1,200)	-	-
WG - CA	27,044	(27,044)	-	-
	2,459,495	(2,350,863)	-	108,632
TOTAL FUNDS	3,527,889	(3,311,293)	1,063,495	1,280,091

Getting Ready Project - Grant aim is to increase the housing support available to vulnerable young people who are transitioning from local authority care.

continued...

19. MOVEMENT IN FUNDS - continued

Price of Pupil Poverty - Funding received is to develop a suite of guides aimed at schools and educations to raise awareness of the impact of poverty on pupils. Furthermore a designated officer is to be recruited to work directly with schools for training and support.

Welsh Government ALN Distribution grant - Award of Funding in relation to grant funding for distribution to Additional Learning Needs organisations for costs incurred to increase understanding of the new ALN system.

Welsh Government Children in Wales Grant - grant to deliver a project entitled 'Tackling poverty and promoting children's rights - children and families policy, practice and strategic development programme.

Welsh Government - Informal Use of Welsh Government on the informal use to Welsh.

WCVA Volunteer Co-ordinator - Support grant to employ a Volunteer Coordinator in to encourage the engagement of new young volunteers inti the third sector.

20. EMPLOYEE BENEFIT OBLIGATIONS

Defined benefit scheme

During the year, the Trustees reviewed the position of the defined benefit pension scheme and the result of a possible exit from the scheme.

An exercise was carried out by Aon to determine the value of the scheme as at 1st February 2024 which provided a surplus on exit from the fund, the Trustees made the decision after following a employee consultation to exit the scheme.

The surplus in the Fund upon exit of the Employer as at 1st February 2024 (the 'Exit Date'), is set out in the table below.

	£m's
Assets	5.325
Liabilities	(5.018)
Total surplus at Exit date	**0.307**

The exit valuation has been carried out based on the following circumstances at the exit date of the Employers as advised by the Administering Authority:

- No individual employer in the Fund will take on the responsibility for funding the former liabilities of the Employer, i.e. the liabilities of the Employer will become 'orphaned' liabilities.

Before the exit from the pension scheme, the company particpated in the Cardiff and Vale Local Government Pension Scheme which is a defined benefit scheme based on final pensionable salary. The assets of the scheme are held separately from those of the charity.

The scheme actuary carries our a triennial valuation of the scheme in order to assess funding requirements. The most recent valuation was carried out by Aon as at 31 March 2022 which has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investment and the rate of increase in salaries and pensions.

continued...

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Current service cost	-	215,000
Net interest from net defined benefit asset/liability	-	173,000
Past service cost	-	7,000
	-	395,000
Actual return on plan assets	-	-

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Opening defined benefit obligation	-	6,421,000
Current service cost	-	215,000
Past service cost	-	7,000
Contributions by scheme participants	-	31,000
Interest cost	-	173,000
Actuarial losses/(gains)	-	(2,316,000)
Benefits paid	-	(76,000)
	-	4,455,000

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Opening fair value of scheme assets	-	5,393,000
Contributions by employer	-	197,000
Contributions by scheme participants	-	31,000
Interest income	-	147,000
Benefits paid	-	(76,000)
Assets other remeasurement	-	(242,000)
	-	5,450,000

continued...

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Assets other remeasurement	-	(242,000)
	-	(242,000)

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the profit and loss in respect of defined contribution schemes was £35,034 (2023: £7,252). Amounts outstanding at the year end totalled £4,845 (2023: £nil).

21. RELATED PARTY DISCLOSURES

The charity and Voices From Care Cymru have common trustees.

During the year income receivable from Voices From Care Cymru totalled £46,928 (2023: £57,114) in respect of membership, training and reimbursement for the 'Getting Ready Project'. £14,079 (2023: £14,344) was outdistancing at the year end and is included within trade debtors.

There were no other related part transactions to disclose.

continued...

CHILDREN IN WALES - PLANT YNG NGHYMRU

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

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,100	9,210
Other trading activities		
Other Income	316,084	40,000
Investment income		
Deposit account interest	410	631
Income from listed investments	16,177	15,768
	16,587	16,399
Charitable activities		
Grants	1,234,337	1,229,762
Consultancy	132,172	125,103
Membership Subscriptions	11,277	6,558
Training income	211,548	162,018
Miscellaneous income	-	8,538
Seminar and event income	-	196
	1,589,334	1,532,175
Total incoming resources	1,930,105	1,597,784
EXPENDITURE		
Charitable activities		
Wages	1,162,216	1,067,533
Investment management fees	14,907	12,193
Legal and Professional fees	33,487	14,325
Meetings & conference expenses	71,491	9,229
Recruitment	8,488	14,286
Training & Consultancy	107,551	92,471
Grants to institutions	5,330	156,053
	1,403,470	1,366,090
Support costs		
Support costs		
Trustees' expenses	23	26
Auditors' remuneration	10,450	10,755
Auditors' remuneration for non audit work	3,000	3,213
Insurance	4,022	7,458
Carried forward	17,495	21,452

CHILDREN IN WALES - PLANT YNG NGHYMRU

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

	2024 £	2023 £
Support costs		
Brought forward	17,495	21,452
Travel and subsistence	32,081	26,766
Repairs and renewals	52,538	4,569
Communication	97,910	52,915
Rent	45,000	43,117
Other premises costs	29,912	32,094
Bank Charges/Bad Debts	1,518	26,818
Irrecoverable VAT	31,709	19,315
Depreciation of tangible fixed assets	3,307	3,217
	311,470	230,263
Total resources expended	1,714,940	1,596,353
Net income before gains and losses	215,165	1,431
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	12,935	(28,440)
Net income/(expenditure)	228,100	(27,009)

CHILDREN IN WALES-PLANT YNG NGHYMRU

England & Wales - Charity number 1020313

Accounts

Charity registration number 1020313

Company registration number 02805996 (England and Wales)

CHILDREN IN WALES - PLANT YNG NGHYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHILDREN IN WALES - PLANT YNG NGHYMRU

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CHILDREN IN WALES - PLANT YNG NGHYMRU

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

Main objectives
Children in Wales promotes, advocates and supports full implementation of the United Nations Convention on the Rights of the Child. It covers a wide range of issues including promoting effective early intervention services and improving the lives of vulnerable and disadvantaged children, young people and families in Wales, and those who are discriminated against. It also promotes positive parenting, family support and good quality childcare. A particularly important part of the work involves an enhanced model of children and young people's participation across Wales so that their views are heard by government and policy makers. This programme of work is known as Cymru Ifanc/Young Wales and also involves training for both children and young people and the workforce.

Post COVID, whilst we continued to work mostly online, 'hybrid' or 'blended' working models were developed enabling staff and stakeholders to choose whether to attend sessions in person or remotely. Young people, in particular, have informed us that their appetite for communicating in person is increased and we have made arrangements to facilitate this where possible. Most of our training courses and other events continued to be held online.

Building on a grant to set up a young volunteer scheme last year, volunteering has seen a substantial growth area this year for the organisation, with 93 young people on-boarded during the year. This has helped to embed the voice of young people across a wide range of projects and themes.

Significant financial challenges have been felt across Wales this year, with a combination of factors including a dramatic loss of confidence in the UK economy following the budget of September 2022, and the war in Ukraine, driving up the cost of energy and inflation, which has fuelled a cost-of-living crisis. This has adversely affected many children, young people and families. Consequently, this has been a key focus of our work. Looking internally, the organisation took measures to mitigate the effects of high energy costs by negotiating fixed price contracts and continued to make savings around travel and subsistence costs through online working methods. We are mindful too of the effects of climate change, and the organisation continued to work to reduce its impact on the environment.

To support our members, particularly during the cost-of-living crisis, we have provided a regular opportunity for the children and families workforce to attend free-of-charge webinars focused on priority issues.

Internal development work has continued through the year to help strengthen the organisation, for example:

- We have launched our new Vision and Mission Statements following detailed consultation with members, young people and other stakeholders.
- We have been awarded funding from more diverse sources and continued to seek opportunities to generate innovative income streams which benefit our members and enhance our work.
- Through a programme of staff training and development, we are working towards embedding a new approach to project management and impact reporting, to enhance our efficiency and maximise our impact.

These measures have allowed Children in Wales to continue its aim to improve the wellbeing outcomes of children, young people and families in Wales through the following strategic objectives:

- **Strategic Objective 1:** To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through Young Wales and other participation activity, in order to inform policy and practice development whilst empowering children and young people.

- **Strategic Objective 2:** To work with Children in Wales's membership organisations and wider partners to enhance the connections, engagement and knowledge of the cross-sector children, young people and family support workforce in respect of:

    - children's rights/UNCRC
    - methods of children and young people's participation
    - policy and practice in delivering Welsh Government's national priorities

- **Strategic Objective 3:** To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross-sector children and families workforce, member organisations as well as from children and young people.

Work to improve the lives of children and young people in Wales, especially those in need or marginalised, was delivered through the following activities:

- work to develop, maintain and support forums, networks and groups to bring the children, young people and family support workforce and also service users together to share information, research, policy and practice related to specific areas.

- providing an active national model of children and young people's participation **'Cymru Ifanc/Young Wales'** to influence Welsh Government, with partners Voices From Care Cymru and TGP Cymru, providing a dedicated website and increased social media activity as well as training for children, young people and the workforce on children's rights and child participation.

- consulting with the children's workforce, and children, young people and families to establish their views in relation to influencing policy and practice development and to represent them in Wales, the UK and international groups/committees as well as supporting children and young people to be representatives.

- work with members and other professionals and stakeholders to develop, support, review and promote policy development, practice development and research relevant to contributing to implementation of Welsh Government programmes.

- providing the children and families' workforce and policy makers with a range of opportunities to access information about the development of policies, practice and services for children and young people. This includes the website, quarterly magazines and mail-outs including newsletters, e-briefings, training, workshops, seminars, conferences and webinar events, talks and presentations and responding to enquiries. Public, political and professional awareness is also raised through media work and campaigns.

- ensuring the charity's work delivers its aims for the public benefit of children, young people and their families.

Children in Wales reviews its aims, objectives and activities annually. This review looks at what has been achieved and the outcomes of the activity in the previous 12 months. The review also looks at the success of each key activity and the outcomes achieved. The review helps ensure that the aims, objectives and activities remain focussed on the stated purposes. In the furtherance of these aims, the Trustees of Children in Wales have complied with the duty in S4 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The **first outcome** is that more children and young people, especially those who may have more difficulty getting their views heard, will have the opportunity to have a voice to influence Welsh Government and other policy makers. The national model of children and young people's participation, 'Cymru Ifanc/Young Wales' creates a platform through online, social media and a dedicated website as well as national and regional meetings, direct engagement with local authority Youth Forums, schools and third sector organisations that support groups of vulnerable children and young people to participate in policy and practice matters that affect them.

The **second outcome** of the work of Children in Wales includes an active range of organisations and individuals linked together in a proactive network resulting in improved policy and practice for the benefit of all children and young people in Wales. Equal access to Children in Wales' services is vital to successful outcomes.

Children and young people and members of the multi-disciplinary and cross-sector children's workforce will:

- be better informed about children's rights and children and young people's participation methods, children and family issues, policy and practice from receiving information and training and making connections with others, gaining perspectives from across Wales and from different disciplines and sectors.
- have the opportunity to contribute to identifying, developing and influencing national policy and practice priorities to improve the lives of children and young people and to support vulnerable families in Wales.
- have the opportunity to take action through 'speaking with one voice' with others to influence children and family support policy and practice in a co-ordinated way.
- be more able to establish and sustain national, regional and local connections and networking with colleagues working to support children, young people and their families in their specific area of interest.
- be better equipped to support groups of vulnerable or marginalised children, young people and their families to express their views and be more actively involved in policy and practice development affecting them.
- support new and exciting initiatives which make a positive difference in the lives of children, young people and their families in Wales.
- support all Wales campaigns such as promoting the UNCRC, Removing the Defence of Reasonable Punishment and Ending Child Poverty.
- influence and inform the media, members of the public, local, national, UK and European decision makers and public bodies of current practice developments, issues and concerns so that they can be more effectively implemented locally and nationally.

Achievements and performance

Using the framework of the UNCRC, in particular in increasing children and young people's participation, combating child poverty and supporting families, the main objectives for the year were as follows:

Objective 1: To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through 'Young Wales' - 'Cymru Ifanc'

Outcome: Children and young people are enabled to understand and engage in influencing and developing policy and practice in accordance with the National Children and Young People's National Participation Standards for Wales.

Children and young people are enabled to develop their knowledge and skills in relation to contributing to and influencing policy makers and practitioners. Children and young people are enabled to develop their knowledge, understanding and skills through engagement with Ministers and policymakers.

Objective met through:

Cymru Ifanc/Young Wales is the national participation hub, working to provide information to enable and empower children and young people to participate effectively and have their views heard by Welsh Government policy, in order to inform policy and practice development.

- Children and young people took part in surveys looking at issues relating to the Missing Children Research Project, and children's rights in Wales for the report to the UN.
- The views of children and young people of all ages and from across Wales continued to be sought throughout the year and formed the basis for 20 consultation responses to Welsh Government. Examples include:
  - Informal Use of Welsh - The Welsh Government commissioned Children in Wales to gather the voices of young people's experiences of speaking Welsh socially, in order to guide the Welsh Language Strategy: Cymraeg 2050 (Welsh Government, 2017a). 199 Welsh young people (age 11-15) took part in one of 15 focus groups held in five Welsh-medium secondary schools. A thematic analysis produced two major themes 1) Opportunity and 2) Individual Experience. Young people readily provided recommendations, providing a framework for policy, in how they believe their Welsh speaking behaviours could be supported.
  - Education Reform (Miller Research) - The Welsh Government commissioned Children in Wales to gather the voices of young people's views on the structure of the school year. This primary research was conducted in partnership with Miller Research and one of our associates, overseen by Young Wales. This work engaged with 73 children and young people in 10 classes across 8 schools in Wales.
- Through Cymru Ifanc / Young Wales, children and young people were provided with the opportunity to meet with Ministers, lead officials and policy makers at Welsh Government. This year at their annual conference event, children were enabled to discuss matters with a wide range of lead officials and with the Deputy Minister for Mental Health and Well-being. Further opportunities were provided during the year for groups of children to meet with the Minister for Economy, the Deputy Minister for Social Services and with the Minister for Education.
- Groups of young people from Young Wales took part in the recruitment process for a number of staff including for the Chief Executive post. This helped to develop new skills for young people and increased their participation in the organisation's processes.
- Throughout the year, work continued to develop the Cymru Ifanc – Young Wales brand, including via new media such as films available on the website. Bi-monthly e-bulletins were distributed and posts were regularly shared on the Young Wales Cymru Ifanc Twitter and Instagram feeds.
- During this year, volunteering has been embedded within the Young Wales Project, with a total of 93 young volunteers on-boarded. Volunteers are provided with a comprehensive induction, including an opportunity to take part in an accredited learning and development pathway and can join the Young Wales Project Board, or different special interest groups for example. Meetings took place at residentials, standalone sessions and online. Young volunteers have also been provided with opportunities to work alongside other project staff, such as with the Price of Pupil Poverty project.
- Inspection work for the National Participation Kitemark scheme continued this year, with five organisations applying for Kitemark accreditation. A training and induction residential was held with new National Young Inspectors and a BSL version of the scheme is in development.
- A group of young people were enabled to travel to Geneva to present their report on Children's Rights in Wales to the UN. As well as presenting their findings to officials at the UN the group had the opportunity to meet with the Deputy Minister for Social Services. 13 priority areas were identified by young people in Wales in relation to their rights.

- Events for young people:
  - A national festival held at St Fagan's Museum of Welsh Life near Cardiff, with a number of breakout workshop sessions. The event enabled discussions with the Deputy Minister for Mental Health and Wellbeing, Welsh Government representatives and the Children's Commissioner for Wales. There was also an exhibition *What Children's Rights Mean to Me*, coproduced and contributed to by young people from across Wales.
  - A 3-day residential in Merthyr Tydfil with opportunities for young people to have new experiences and learn new skills. The young people received training to develop their presentation, chairing and debating skills as part of this residential.

Objective 2: To enhance the connections, engagement and knowledge of the cross-sector children, young people and family support workforce in respect of:

- **children's rights/UNCRC /Celebration of 30 years of the UNCRC**
- **methods of Children and Young People's participation**
- **policy and practice in delivering national priorities**

Outcome: the children and young people's cross-sector workforce will be more informed, better connected, more engaged and better equipped to contribute effectively to supporting the delivery of national priorities including the participation of children and young people.

Objective met through:

Online webinars and training sessions 2022-2023
A series of online webinars and training sessions was held during the year for the children and families workforce and other stakeholders. This enabled participants from more remote regions to attend events they would have not otherwise been able to. These events included:

- A series of 6 webinars on themes around children's rights were held, attended by 827 delegates. The webinars addressed the impact of the cost-of-living crisis on babies and young children, the report to the UN, the annual report on poverty, parenting, mental health, and food banks and emergency food provision.
- A Child Poverty Practice and Knowledge Exchange webinar with resources widely distributed afterwards.
- An online Workforce Roundtable event was held to help understand the impact on the workforce as a result of Covid-19 and consult with the Children's third sector to identify and plan for future development, training and support needs.
- 8 **training sessions** on 'Children's Rights & Participation'.
- 4 **training sessions** on 'Children's Rights and the Early Years', in the context of current legislation, policies, programmes and strategies.

Briefing services
Children in Wales produces a number of briefings and newsletters for members and networks.

The e-briefing is circulated bi-weekly and keeps our members up-to-date with the latest policy developments and news. The Young Wales newsletter is distributed bi-monthly with the latest news and information for young people and participation workers. A monthly e-briefing is provided for the End Child Poverty Network.

Social media
Children in Wales uses Twitter to promote its activities and resources, as well as new policy and documents using our accounts, @ChildreninWales and @plantyngnghymru.

Young Wales also has a separate Twitter account, @YoungWalesCIW and information is also promoted through Instagram @YoungWalesCIW.

Information Support
Children in Wales staff continued to provide information and signposting for professionals/members of the charity; responding to queries by phone, email; through network meetings and through our training service. A wide range of issues were covered such as navigating resources, accessing information pertaining to local/ national services, advice around safeguarding procedures and much more.

Children in Wales and 'Young Wales' websites
The website continues to be developed as more interactivity is added. The website is a key resource and gateway to Children in Wales' policy and other information, as well as news from the sector. It is updated daily with policy information, resources and news.

Part of the website features an integrated learning management system (LMS) showcasing the organisation's training programme and webinar series enabling automated booking and payment systems. The website also provides an area accessed by members to provide additional information.

Presentations, workshops, contributions and information provided at conferences and events
This year, Children in Wales' staff have participated in a range of activities facilitated by external bodies, such as research, dialogue and online events, which contribute to our key representative function as an umbrella organisation and our national role in policy and strategic development.

Publications
This year Children in Wales produced three publications, including The State of Children's Rights Report as the civil society report to inform the United Nations examination of the UK and devolved Governments; the 6th annual Child & Family Poverty Survey Findings report, Poverty and bullying report. A young people's version of the Poverty and Bullying Report was developed.

Public information
During the year, Children in Wales continued work to raise public and professional awareness of both the problems affecting children, young people and families in Wales and ways that their lives can be improved. One of the ways in which we carried out this work was through our quarterly magazine, which is published and available online, in the Members' section of our website, for all members to download. Each magazine is themed and combines information about policy development, research and contributions from member organisations.

The themes for 2022/23 were as follows:

Spring – Working and Engaging with Parents and Families
Summer - Adapting the Children's Sector Workforce in response to new challenges
Autumn - Celebrating Pride and Championing Equality and Diversity
Winter - Children & Young People's Participation – highlighting good practice across the sector

Influencing and Advocacy
CIW leads or works with others on a range of influencing opportunities, actively promoting these to the sector and members through e-briefings, quarterly magazine, engagement with the media, the organisation of events and representation at external meetings. Activities during the year included:

- Parents Voices – Children in Wales undertook a national scoping exercise with a view to the development of a platform to hear parents' voices. Work included meetings with stakeholders, a survey with over 200 parents participating, focus group sessions and a final report which enabled us to secure 18 month funding to establish the Parents Connect project.
- Children's Rights – A significant undertaking this year was the publication of the State of Children's Rights in Wales report as the civil society report submitted to the United Nations to inform their examination of the UK and devolved governments' compliance with the UNCRC. As well as engaging the sector to inform the report, we held a webinar to launch the report and attended the pre-session examination in Geneva in February, where we presented the report to the UN Committee and took part in the evidence sessions.

- Child Poverty – We conducted two surveys amongst frontline practitioners and young people to inform our 6th annual report on Child and Family Poverty in Wales report, which we launched at a webinar; presented through separate events to the Minister for Social Justice; a broad range of Welsh Government officials and our members.
- Following a short hiatus, our Cross-Party Group on Children and Young People was re-established in May 2022 with a focus on improving services for children on the edge of care and subject to child protection arrangements, securing widespread engagement from our members, Senedd members and the Welsh Government DMs team.
- This year saw the successful outcome from a long campaign as the Welsh Government's Children (Abolition of Defence of Reasonable Punishment) (Wales) Act 2020 came into force. We continue to work with our members and Welsh Government during the implementation phase of the Children (Abolition of Defence of Reasonable Punishment) Act through the development of a children and young people strategy.
- ALN Reform - Continuing to engage with Welsh Government and raise concerns through our TSANA network regarding the implementation of the Additional Learning Needs Act, as well as being commissioned by Welsh Government to manage the awareness raising training of frontline practitioners.
- We continued to influence notable UK Government plans to reform the Human Rights Act and legislation in respect of asylum children by responding to Senedd LCM requests, being signatory to UK wide NGO campaigns and influencing the human rights agenda in Wales.
- Care experienced children – we have continued to engage in dialogue with partners and Welsh Government in respect of the Programme of Government activities impacting on children in care, including supporting the development of the corporate parenting charter, influencing the Senedd inquiry and Welsh Government consultations, and delivering activities through our training and Getting Ready project.
- Children in Wales with members of the All-Wales Advocacy Providers Group continues to campaign for quality and sufficiency in advocacy through the implementation of the National Approach to Statutory Advocacy.

The Media and interviews/articles
Children in Wales has responded to a number of media enquiries relating to issues affecting children, young people and families - with the Chief Executive delivering comments and interviews in English and Welsh, and Children in Wales' work being referenced in numerous outlets.

Children in Wales Annual Report
Children in Wales' Annual Report 2022/23 was produced as a downloadable colour document.

Objective 3: To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross-sector children and families workforce, member organisations as well as from Young Wales

Outcome: Children and young people will be put at the centre of national policy making through enabling and strengthening the voice of the multi-disciplinary cross-sector work force (professionals and volunteers) through effective representation mechanisms

Objective met through:

Consultation Responses
17 consultation responses or inputs into responses from a variety of perspectives were produced and submitted during the year. Our members and partners were engaged through our professional networks and electronically throughout the period to inform our responses to Welsh Government public consultations, selected UK Government consultations and Inquiries held by the Senedd Cymru/Welsh Parliament Committees.

Notable responses were submitted to the Welsh Government consultation on eliminating profit from care and mandatory reporting of children at risk, as part of Proposals for Primary Legislation in relation to children's social care, Continuing Health Care, mandatory reporting and regulation and inspection.

We also submitted responses in respect of Proposal to end the sale of energy drinks to children under 16; Developing a National Framework for Social Prescribing; Changes to statutory guidance on school uniform and appearance policies and the Coal Tip Safety White Paper. In addition, we provided written evidence to the Senedd CYPE Committee inquiries into Pupil Absence, Nationality and Borders Bill (LCM), Radical Reform for Care-Experienced Children as well as Trauma Informed Wales' consultation to develop a national trauma framework.

Provide information and liaison for the TSPC and associated Ministerial meetings
Children in Wales continued to be the representative body for the Children and Families sector on the Third Sector Partnership Council, participating in meetings across the year, representing the views of the sector on a variety of issues. These issues were largely connected to the impact of the cost-of-living crisis upon children and young people and the third sector professionals/organisations who work with them, as well as the importance of giving full regard to children and young people's third sector workforce in policy development and decision making.

Meetings have been held and ongoing relationships developed with Welsh Government Ministers, Deputy Ministers and officials across a range of WG departments, as well as Senedd members, including cross-party members of the CYPE Committee. The Young Wales programme has facilitated meetings for young people with Ministers and officials including around Participation and Welsh Government's Children and Young Peoples Plan, Education and Social Justice, and Health and Social Services, and the policy team continue to regularly engage with officials in relevant departments across Welsh Government aligned to our thematic priorities. Policy Leads also met with a number of Senedd members as part of our work programme of work to promote our priority issues and children's manifesto, and we have also represented the sector at roundtable workshops with Ministers on the impact of and the cost-of-living crisis on children. We also facilitated a meeting with the Minister for Social Justice to discuss growing levels of child poverty and the Welsh Government's response and with Jane Dodds MS, the chair of our CPG on Children and Families.

Policy Council
The Policy Council allows a broad selection of children and families organisations to network at a policy-maker level to consider pertinent issues with colleagues and to develop collaborative activity. It also enables Children in Wales' trustees and policy staff to hear the views of leaders of key organisations in order for the strategic direction of Children in Wales' work to be informed by them so that key priorities can be established. There were three meetings during the year with invited speakers including Welsh Government officials and the Children's Commissioner. The meetings this year focused on issues around the cost-of-living crisis, care experienced children and children's rights.

Forums, Networks and Groups
A wide range of professional development Forums, Networks and Groups were facilitated by Children in Wales regularly, mostly online enabling attendance from participants throughout Wales. Most groups meet at least quarterly and many are supplemented by some form of engagement such as electronic, development of position papers, consultation responses or evidence for Welsh Government meetings or the Senedd Cymru/ Welsh Parliament between meetings. These include:

- Children in Wales Policy Council
- Children & Young People's NGO Policy Officers Group (Cymru)
- Directors of the National Children's Voluntary Organisations in Wales Group
- Wales UNCRC Monitoring Group
- All Wales Children & Young People's Advocacy Providers Group
- All Wales Parenting & Family Support Strategic Leads Group
- End Child Poverty Network Cymru
- Young Carers Workers Network
- Third Sector Additional Learning Needs Alliance
- Participation Workers National Network
- Early Years Action Group
- Children's Rights in Early Years Network

- Children's Research Network
- Senedd Cross Party Group for Children in Wales

Contributing to the development and implementation of WG policies through representation role in Welsh Government and other Groups

As the umbrella body in Wales for the children, young people and families sector, Children in Wales highlights the concerns and promising practice of its multi-agency, cross-sector members and partners and children and young people (through Young Wales priorities) to facilitate the development of an integrated children, young people's and families agenda in Wales through representation on a number of groups. This allows us to feed into policy development and practice. During 2022-23, we were involved in the following groups:

Representation on Welsh Government Groups

- Budget Improvement and Impact Advisory Group
- Cabinet Cost of living Committee
- CAFCASS Advisory Board
- Childcare & Play Stakeholder Reference Group
- Childcare Offer for Wales Stakeholder Group
- Children's Rights Advisory Group
- Community Focused Schools External Reference Group
- Corporate Parenting Implementation Group
- ECEC Action Plan Stakeholders Group
- Education Policy & Communications Group
- Engagement and Voice Task & Finish Group
- Fuel Poverty Advisory Group
- Future Generations Stakeholder Forum
- Human Rights Advisory Group
- Income maximisation and benefit take up group
- Loneliness and Isolation Advisory Group
- Ministerial Advisory Group on Carers
- Ministerial Advisory Group on Play
- Ministerial Play Review
- National Forum for CYP Advocacy
- Parenting Expert Advisory Group
- RPB Citizens and Third Sector task and finish group
- Strategic Implementation Group for the Children (Abolition of Defence of Reasonable Punishment) (Wales) Act
- Transformation Delivery Group
- Welsh Early Language Screening Review strategic steering group

Non-Welsh Government groups

- 4 Nations UNCRC Group
- Anti-Bullying Alliance Steering Group
- CLC Strategic Litigation group
- Cross Party Group on Care Experienced Young People
- Cross Party Group on Fuel Poverty & Energy Efficiency
- Cross Party Group on Human Rights
- Cross Party Group on Poverty
- Cross Party Group on Preventing Sexual Abuse
- PHW Building a Healthier Wales Task & Finish Group
- PHW Vaccine Equity Committee
- Play Wales Board
- Royal College for Paediatrics and Child Health National Speciality Advisory Group

- Social Care Wales Early Years and Child Care Network
- Social Care Wales Early Years and Social Care Stakeholders Advisory group
- Third Sector Partnership Council
- TSPC Ministerial meetings
- TSPC Ministerial meetings - Education
- TSPC Ministerial meetings - Finance
- TSPC Ministerial meetings - Health and Social Care
- TSPC Planning meetings
- WCVA Theory of Change Infrastructure Group

International
- Eurochild Management board
- Eurochild National Partner Network (NPN)

Other Funded Project Work
During the year, Children in Wales was also involved in the following funded project work:

Social Care Third Sector Grant
Funding from Welsh Government Social Care department to provide training to the social care workforce from a children's rights awareness raising perspective, engaging with members to disseminate knowledge and good practice. The focus for this year has been working with care experienced young people in a coproduced way. CIW also developed and delivered a Safeguarding course in British Sign Language.

Young Carers
With funding from Welsh Government, Children in Wales has continued to facilitate the Young Carers Professional Network through meetings and support. This year we held an in-person network meeting at the Wales Young Carers Festival which was attended by 15 representatives from projects working with young carers and young adult carers across Wales. Julie Morgan MS and Welsh Government colleagues joined and had the opportunity to participate in the meeting. Members shared their feedback on the Wales Young Carers Festival and had the opportunity to share progress made in their service area in the ongoing rollout of the young carers ID Cards. Young Wales also had a stall at the event and engaged with over 100 young carers on the day. We have secured funding for our programme of work with the professional network for 2023-24.

Independent Review Mechanism
Children in Wales hosts the work of the Independent Review Mechanism Cymru. During the last year the IRM received 6 applications which were all concerned with fostering decisions. The IRM staff have also continued in their work to develop and modernise the service to ensure that it is accessible and sustainable for all parties. New panel members have been recruited with particular emphasis on increasing diversity of the panel and representation of people who have lived experience of fostering and adoption.

Tackling the Impact of Poverty on Education Programme (previously the Price of Pupil Poverty)
Funded by Welsh Government, the project was renamed this year as it entered a new phase, ending the direct pilot work with schools. The work has moved into delivery of a universal approach, building on lessons learnt from the pilot and the needs of schools across Wales. The guides that we developed previously are still very much a prime focus and we continue to promote them as an effective tool to successfully tackling poverty in school settings. Key work areas over this period have been the re-brand and refresh of all resources linked to the programme that we have developed including the full toolkit for schools aligning with the new approach of positive language and feel around equity and poverty. The development of a community platform has enabled all schools to access our guidance, training on poverty, best practice and case studies, and support to implement and embed the price of pupil poverty guides, also providing opportunities for schools to share practice and ideas.

Getting Ready Project
Funded by the Welsh Government Housing and Homelessness Division and delivered in partnership with Voices from Care Cymru, the Getting Ready project is complementing the When I am Ready scheme by providing support and information for young people to safely transition from care.

It includes considerations around delaying leaving care, where this is appropriate and possible, and reducing the risk of homelessness and housing instability. Children in Wales has worked with local authorities to develop a package of bespoke resources for care experienced young people across Wales on a range of thematic areas, notably financial education and budgeting, and have released tailored resources for four local authority areas. We have been delivering workshops to a range of professionals and foster carers, as well as workshops for care experienced children across Wales. Working with our delivery partner Voices from Care Cymru, we successfully secured funding for 2023-24.

Parent's Voice
We initially secured short term funding (3 months) from Welsh Government to undertake a scoping exercise working with parents and local organisations working across Wales who are currently engaging parents as part of their work. This consisted of research and consultation with parents and organisations, and the production of a report on our findings and next steps. The purpose of this project was to capture existing engagement mechanisms across Wales and to inform our approach to engaging parents nationally, with a view to then develop a Wales wide platform for gathering parent's views, which would lead to more meaningful participation in the form of co-production. We successfully secured continuation funding for 18 months until March 2024 to develop the Parents Connect project, employing a project lead to establish parent and professional advisory groups; develop online resources for engaging parents and to trial different approaches to engage parents and carers.

Children (Removal of Defence of Reasonable Punishment) (Wales) Act 2020 – Children and Young People
Children in Wales secured continued funding from the Welsh Government to deliver work in support of the implementation of the Children Act. This year, the first part of this programme of work to deliver a children and young people strategy in support of implementation of the Children Act was completed. An engagement plan to consult with relevant stakeholders such as professionals in education, youth engagement and voluntary sector organisations which also including children in schools and Young Wales Volunteers was implemented and opinions and ideas were recorded and reviewed.

The information and opinions from this exercise will be used to:

- develop a suite of resources for schools and other organisations containing a guidance document, session plans, story narratives for early years, a poster and a short, animated film which together will explain changes in law within the context of children's rights in age appropriate formats.
- produce an asynchronous training resource for school staff and other professionals.
- Undertake an awareness-raising plan to help promote the resources and cascade information about the legislative changes.

Further funded projects included:

- Hands on Heritage - creation of a children's rights resource produced by young volunteers, funded by the National Museum of Wales
- Development of Participation Approaches and Training, funded by Careers Wales
- An Early Years Consultation with Parents, funded by Wrexham County Borough Council
- A Poverty Strategy consultation with young people, funded by Welsh Government
- Stakeholder Engagement on CSA Action Plan review, funded by Welsh Government
- Missing Children from Care - Research with young people, funded by Welsh Government

Membership
At the end of 2022/23 Children in Wales had 285 members, of which 205 were organisations, 42 were individuals and 38 free students and young people. The growing number of young people choosing to be members contributed greatly to this year's increase.

Development and delivery of training and consultancy
2022-23 has been another busy and productive year for the Training Department, our versatility and response to moving our training provision to online platforms during the pandemic has enabled us to continue to be an economically competitive option for commissioners and individuals booking our training provision.

Our training work continues to develop and also now includes delivering a range of training as part of the training framework for Powys, which has enabled the development of courses including Supporting Unaccompanied Asylum-Seeking children and Child Sexual Abuse.

Our core work remains that of Safeguarding the Welfare of Children and Young People and related topics. The courses that proved popular during this period were those aimed at better understanding and supporting the needs of young people, particularly in relation to knife crime, criminal and sexual exploitation, teenage development, mental health and LGBT+ issues.

As a national Child Rights organisation, our training team continued to promote the implementation of the UNCRC across all courses. This included training around the Social Services and Well-being (Wales) Act 2014 and Wales Safeguarding Procedures, as well as successfully completing the delivery of Co-production: Working with care experienced young people to shape better services. We maintained funding from the Welsh Government to promote techniques for children's participation, the UNCRC and the National Participation Standards for children and young people. These sessions were delivered to the child and family workforce at no charge, were well attended and inspired many practitioners to try out new ways to get children and young people at the heart of their activities.

As ever we have been working to keep up with the current trends and the difficulties facing children, young people and families. To this end, we have responded to our members' requests by developing and running new courses and adapting existing training.

We continue to draw upon the expertise of our Associate Trainers to deliver specific pieces of training and courses, augmenting and supplementing the range of courses we offer. These have covered topics such as Life Journey training, Telling Children Difficult Information, Motivational Interviewing, Autism in Early Years, Mindfulness in the Workplace, Supervision and Leadership. Our range of associate trainers has grown so that we are able to continue to respond to the changing workforce needs of the children's sector.

We have also embarked on a number of project focused pieces of work such as the WG Corporate Safeguarding Guidance development, as well as completing Welsh Research on Missing Children and Stakeholder Engagement - Preventing and Responding to Child sexual abuse in Wales.

Financial review

Fundraising
The Charity does not carry out fundraising activities with the general public that might be in conflict with the fundraising activity of member agencies.

Principal Funding Sources
During the year the Charity raised its income principally from the Welsh Government, membership fees, other grant funders, training and consultancy.

Project funding from the Welsh Government has been a major source of revenue and has been used to employ staff and to implement the work programme with the associated operational costs. The trustees continue to look at means of generating a diverse base of income streams without adversely affecting member organisations to supplement and underpin its primary purpose, including existing work programmes and activities. The Trustees investment in developing training activities has continued to be developed over the year.

Reserves statement
Restricted funds of £58,418 (2022: £27,988) will be used during the year for purposes for which they are received.

At the year-end, the charity had an unrestricted surplus in reserves of £1,606,307 (2022: £410,254 deficit). Of these reserves £6,825 was tied up in tangible fixed assets, £371,621 in investments. The charity has a pension surplus of £995,000 (2022: £1,028,000 deficit) due to actuarial valuation changes. This fluctuates significantly year on year and directly impacts unrestricted reserves.

The free reserves available to the charity (excluding tangible fixed assets and the pension asset/liability) were £604,482 (2022: £607,704). Free reserves including the pension asset/liability were £1,599,482 (2022: £420,296 deficit).

The financial reserves that have been set aside since the formation of the organisation are to provide financial stability and the means for the development of the principal activity and support new initiatives. The longer-term aim of trustees is to maintain the free reserves at a level that is at least equivalent to six months running costs of the full staffing complement which could exceed £600,000. It will continue to build its training, conferences and events programme as well as developing its membership activity to generate income.

The charity has a balance sheet surplus as at 31 March 2023, taking into account the pension asset. The asset is based on the estimated projected surplus of the Cardiff and Vale of Glamorgan Local Pension fund apportioned to Children in Wales, based on actuarial valuation. The annual FRS102 valuation reflects changes in financial and non-financial assumptions and the value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

Investment policy
Trustees regularly review the amount that the organisation requires, to ensure that it is adequate to fulfil the organisation's continuing obligations. Trustees take professional advice towards the investments; currently adopting a cautious low to medium risk approach.

Plans for future periods

This year marks the 30th anniversary of the organisation becoming a charity, and there are a number of opportunities to both reflect on this milestone and to look forward planned. Among the reflective elements of this work is the planned production of a book, drafted by young people, focussing on the organisation's achievements, to date.

While celebrating the achievements of the past is an important part of marking this major milestone, we remain far more concerned about the challenges of the future. In particular, the ongoing stresses of the cost-of-living crisis look set to continue to affect the organisation, the children, young people and their families it works with, and also its members as we move into 2023/24.

To mitigate, we plan to:

- Prioritise work around the effects of poverty and the cost-of-living crisis on children and young people (e.g., our seventh annual report on child and family poverty will be released, drawing on the largest data-set we have yet collected on the issue).
- Work constructively with Welsh Government to highlight the impact our members are making for the most vulnerable young people in the country in an effort to preserve vital funding during a period of tightening budgets. Visibility of our work and that of our members will be key, in particular, in the run up to a no-doubt challenging Welsh budget.
- Continue to evolve our training service via online delivery, providing vital professional learning opportunities, reducing the cost of travel to members and the impact on the environment, all the while ensuring that our income streams remain diverse and robust.
- Continue to seek opportunities to generate additional, innovative income streams which benefit our members and enhance our work, reducing our reliance on statutory funding where possible.
- Continue to invest in improving and evolving our digital infrastructure.
- Embed a new approach to project management and impact reporting, to enhance our efficiency and maximise our impact.

We will continue to work closely with members through our Networks and children and young people through Young Wales to ensure that we deliver against our funding objectives. We will continue to make use of the new ways of working adopted this year to deliver this work.

This year we plan to:

- Begin to develop our new Strategic Plan, to follow our Vision and Mission Statements in enhancing the organisation's collective sense of purpose.
- Co-produce a shared set of organisational values, which will further strengthen that organisational cohesion and allow us to clearly set out what it is that defines us.
- Listening to young people, we will provide them with more chances to meet in person and provide structured learning and development opportunities.
- Continue to review our communication with members to ensure we supply them with the amount of information that they need in formats that works for them.
- Provide regular opportunities for the children and families workforce to attend webinars focused on priority issues.
- Continue to embed the approach adopted last year keeping our network meetings in an online format and setting the frequency of meetings to reflect increased workload and challenges, where appropriate.
- Mark the 30th anniversary of Children in Wales' charitable status and look to the future of the organisation at events such as our Young Wales festival.
- Work hard to further develop our visibility as an effective campaigning organisation, on behalf of, and in conjunction with, our members and children and their families in Wales.

Structure, governance and management

Governing document
Children in Wales is both a Registered Charity and a Company Limited by Guarantee governed by its Articles of Association dated 9 October 2012.

Children in Wales is a membership organisation. Full membership is open to organisations and individuals from third, statutory and independent sectors who support the strategic aims of the charity.

The activities of the organisation are driven for the benefit of children and young people in Wales. The Charity and its members are dedicated to a programme of activities based on the mutual desire to benefit children and young people across Wales regardless of gender, class or ethnic background. The activities of the organisation are driven for the benefit of children, young people and their families in Wales. The organisation's approach is inclusive and public participation is encouraged through service user engagement in activities. In particular the Children in Wales 'Young Wales' initiative supports and empowers children and young people to have their say and influence government. Families and carers are also able to have their voices heard through the charity's work with parents and carers.

The organisation is governed by a Trustee Board, comprising up to 12 trustees that meets not less than three times in each financial year (usually quarterly). There is also a Finance & Human Resources Committee (F&HR Sub Committee) that meets quarterly in advance of the Trustee Board. The Trustees elect and appoint the members of the F&HR Committee from the Trustee Board. The F&HR Committee is responsible, under the direction of the Trustees for the overall finances and human resources of the Charity and exercises the powers given to it as approved by the Trustee Board. The Trustee Board has oversight of its work through reports to each of the Trustee Board meetings and the Trustee Board may amend these powers from time to time.

A Policy Council meets three times per year to consider and make recommendations about children and young people's policy issues to the Trustee Board but has no governance function. The Policy Council comprises up to 10 pre-appointed members from key bodies, with a further 21 elected places from the membership, plus the 12 Trustees who are automatically members of the Policy Council.

Recruitment and appointment of Trustees
All current members of Children in Wales are eligible to nominate and stand for election and to vote. Members of the Trustee Board must be Members of Children in Wales (by virtue of organisational or individual membership). The Trustee Board comprises up to nine elected and three appointed Trustees.

Trustees can serve for up to two consecutive terms of office of three years, following which there must be a break of at least two years before they are eligible to stand for re-election.

Honorary Officers are either appointed at the AGM or elected by the Trustee Board from Board members in a subsequent board meeting.

In order to achieve a balance of representation on the Trustee Board to reflect the diversity of the Charity, Trustees may co-opt additional members following the AGM.

Functions of the Trustee Board include:

- to control the Charity and its property and funds
- to be responsible for the overall governance and strategic direction of Children in Wales
- to develop the aims, objectives and goals of Children in Wales in accordance with the governing document, legal and regulatory guidelines
- to ensure that Children in Wales and its representatives function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- to uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust in Children in Wales
- to recruit and appoint the Chief Executive

The Trustee Board is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders, the Charity Commission and Companies House. Trustee Board members are required to sign a Code of Conduct declaration and Register of Interests.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are set out in Note 11 to the accounts.

Trustee induction and training
New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Terms of Reference/Job Description/Conflict of Interest briefing
- Code of Conduct
- Declaration of Interest form
- Skills & Knowledge Audit form
- Charity Commission guidance for Trustees, including CC3 – The Essential Trustee: what you need to know & CC3a –Charity Trustee: what's involved
- Welsh Council for Voluntary Action guidance - Trustees & Governance
- Equal Opportunities Monitoring form

Children in Wales Background Information

- Articles of Association
- Membership & Information literature
- Annual Report and Annual Accounts for the previous three years
- Organisational Chart
- List of current Trustees
- Minutes of Annual and Extraordinary General Meetings for the previous three years
- Minutes of the previous three Trustee Board meetings
- Copies of Management Accounts prepared since the last audited accounts
- Children in Wales Insurance Policies
- List of Children in Wales' professional advisers
- Information regarding Trustee Board meetings

Prior to their first meeting the new Trustee meets key employees and other trustees and receives an introduction to the organisation. During their tenure, Trustees are given regular information for trustees from the Charity Commission and other sources and advised of training opportunities and other events relevant to their role.

Organisational structure
The Chief Executive is responsible for the day-to-day management of the organisation and is accountable to the F&HR Committee for financial and human resources matters, and overall to the Trustee Board. Chief Executive Owen Evans resigned from the organisation in November 2022 and Sean O'Neill (Policy Director) and Paula Timms (Business Development and Delivery Director) took over as joint interim Chief Executive. Following a successful recruitment campaign, Hugh Russell was appointed as Chief Executive and took up his post in July 2023. The Policy Director, the Business Development and Delivery Director, Finance & Operations Director, Administration Manager, and the Administrator, join the Chief Executive to form the Senior Leadership Team which is in charge of the charity's day to day operation. On 31 March 2023 there were 14 full time and 12 part time staff employed by Children in Wales.

Salaries are reviewed through a benchmarking process in line with other charities. The total employee benefits of the 5 key management personnel of the Charity are as detailed in Note 13 of the financial statements.

Relationships with related parties
Numerous children's organisations in Wales are involved with Children in Wales in a variety of ways. Many are members, others send staff and/or young people to conferences, events, seminars, workshops and training events. As the national representative body for the children's sector in Wales on the Third Sector Partnership Council, Children in Wales also works in partnership with the other national representative bodies such as the Wales Council for Voluntary Action (WCVA).

Risk management
The Trustee Board conducts a review of the major risks to which the organisation is exposed. A risk register is maintained and is updated regularly by staff and quarterly with Trustees with appropriate action plans. Where necessary, systems and procedures have been established to mitigate the risks the charity faces.

The three key risks that Trustees identified during 2022/23 were:

1. A Strategic & Financial Risk because the Charity's main funding is drawn from restricted project grants from Welsh Government rather than as core or unrestricted funds. This could potentially lead to deflection from the basis upon which the organisation was formed and offers a challenge to its neutral umbrella representation function. A reduction in grant funding could lead to reduction in work with a consequent reduction in size of the charity. To mitigate this, staff and trustees are advocating to funders the need for core funding to exercise the national umbrella representational function and also developing an income generation strategy to diversify funding. The organisational strategic direction is regularly reviewed with project partners and clear messages are communicated to members and wider stakeholders.

2. An Operational Risk due to a number of staffing changes, including the role of Chief Executive, which could lead to instability within the organisation. This risk was mitigated through appointing existing senior staff to the post of joint interim Chief Executive and re-organising other internal structures to ensure a smooth handover during this period. The post of Chief Executive was successfully recruited, and this risk subsequently reduced.

3. A Financial Risk due to the underfunding of the Pension fund. It is recognised that this is largely outside of the organisation's control, however, Trustees continue to take mitigating action by monitoring developments within the scheme, considering alternative schemes for new employees and by taking professional advice.

Trustee Board 2022-23

Helen Mary Jones (Chair)
Suman Bhogal (Treasurer)
Bethan Webber, Cwmpas
Cherrie Bija, Faith in Families
Deborah Jones, Voices from Care Cymru
Dr David Williams, Aneurin Bevan Teaching Health Board (stood down October 2022)
Dr Nia John, Royal College of Paediatrics & Child Health in Wales
Emeritus Professor Patrick Thomas
Fateha Ahmed, EYST
Jackie Murphy
Jenny Williams, Conwy County Borough Council
Kyle Eldridge (from October 2022)
Liam Maguire, Valleys to Coast (from October 2022)
Sarah Crawley, Barnardo's Cymru

Reference and administrative details

Charity name	Children in Wales – Plant Yng Nghymru
Charity number	1020313
Company number	2805996
VAT registration number	850 934 516
Registered office	21 Windsor Place Cardiff CF10 3BY
Trustees	Fateha Ahmed, EYST Suman Bhogal (Treasurer) Cherrie Bija, Faith in Families Sarah Crawley, Barnardo's Wales (Cymru) Kyle Eldridge - appointed 12 October 2022 Dr Nia John, Royal College of Paediatrics and Child Health Wales Deborah Jones, Voices From Care Helen Jones (Chair) Liam Maguire - appointed 12 October 2022 Jacqueline Murphy, TGP Cymru Dr Nigel Thomas Bethan Webber, Home-Start Cymru Jennifer Williams, Conwy County Borough Council Dr David Williams
Secretary	Hugh Russell - appointed 3 July 2023
Key Management Personnel	Hugh Russell - Chief Executive Sean O'Neil - Policy Director Fiona Probert - Administration Manager Caroline Taylor - Administration Manager Paula Timms - Business Development Director Stephanie Garbutt - Finance and Operations Director Sarah James - Policy Information and Communications Officer
Auditors	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers	HSBC 75 Llandennis Road Cardiff CF23 6EE CAF Bank Ltd 25 Kings Hill Avenue

	Kings Hill West Mailing ME19 4TA
Solicitors	Hugh James Two Central Sqaure Cardiff CF10 1FS
	Geldards 4 Capital Quarter Tyndall Street Cardiff CF10 4BZ
	Darwin Gray 9 Cathedral Road Pontcanna Cardiff CF11 9HA
Investment Advisors	RBC Brewin Doplhin 2 Central Square Cardiff CF10 1FS

Auditor
In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.

S Bhogal

Ms Suman Bhogal
Trustee
Dated: 7/12/23

H Mary Jones

Ms Helen Jones
Trustee

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Children in Wales - Plant Yng Nghymru for the purpose of company law, 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).

Company Law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHILDREN IN WALES - PLANT YNG NGHYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Opinion

We have audited the financial statements of Children in Wales - Plant Yng Nghymru (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

11-12-2023

Azets Audit Services

Chartered Accountants
Statutory Auditor

Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	As restated Unrestricted funds 2022 £	Restricted funds 2022 £	As restated Total 2022 £
Income and endowments from:							
Donations and legacies	3	4,152	5,058	9,210	18,435	-	18,435
Charitable activities	4	321,835	1,210,340	1,532,175	325,825	987,659	1,313,484
Investments	5	16,399	-	16,399	13,051	-	13,051
Other income	7	40,000	-	40,000	-	-	-
Total income		382,386	1,215,398	1,597,784	357,311	987,659	1,344,970
Expenditure on:							
Charitable activities	8	406,252	1,175,776	1,582,028	437,382	1,035,024	1,472,406
Other	9	14,325	-	14,325	-	-	-
Total expenditure		420,577	1,175,776	1,596,353	437,382	1,035,024	1,472,406
Net gains/(losses) on investments	14	(28,440)	-	(28,440)	19,415	-	19,415
Net (outgoing)/incoming resources before transfers		(66,631)	39,622	(27,009)	(60,656)	(47,365)	(108,021)
Gross transfers between funds		9,192	(9,192)	-	469	(469)	-
Net (outgoing)/incoming resources		(57,439)	30,430	(27,009)	(60,187)	(47,834)	(108,021)
Other recognised gains and losses							
Actuarial gain on defined benefit pension schemes		2,074,000	-	2,074,000	920,000	-	920,000
Net movement in funds		2,016,561	30,430	2,046,991	859,813	(47,834)	811,979
Fund balances at 1 April 2022		(410,254)	27,988	(382,266)	(1,270,067)	75,822	(1,194,245)
Fund balances at 31 March 2023		1,606,307	58,418	1,664,725	(410,254)	27,988	(382,266)

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN IN WALES - PLANT YNG NGHYMRU

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 As restated £	2022 As restated £
Fixed assets					
Tangible assets	**15**		6,825		10,042
Investments	**16**		371,621		401,237
			378,446		411,279
Current assets					
Debtors	**17**	113,667		113,608	
Cash at bank and in hand		363,408		287,272	
		477,075		400,880	
Creditors: amounts falling due within one year	**18**	(144,582)		(109,286)	
Net current assets			332,493		291,594
Total assets less current liabilities			710,939		702,873
Creditors: amounts falling due after more than one year	**20**		(41,214)		(57,139)
Net assets excluding pension surplus/(deficit)			669,725		645,734
Defined benefit pension surplus/ (deficit)	**22**		995,000		(1,028,000)
Net assets/(liabilities)			1,664,725		(382,266)
Income funds					
Restricted funds	**23**		58,418		27,988
Unrestricted funds					
General unrestricted funds		611,307		617,746	
Pension reserve		995,000		(1,028,000)	
			1,606,307		(410,254)
			1,664,725		(382,266)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 7.11.23

Trustee – HELEN JONES

Company registration number 02805996

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**28**		62,678		4,810
Investing activities					
Purchase of tangible fixed assets		-		(7,993)	
Purchase of investments		(141,628)		(51,868)	
Proceeds on disposal of investments		142,804		54,549	
Investment income received		16,399		13,051	
Net cash generated from investing activities			17,575		7,739
Financing activities					
Repayment of borrowings		(4,117)		(840)	
Net cash used in financing activities			(4,117)		(840)
Net increase in cash and cash equivalents			76,136		11,709
Cash and cash equivalents at beginning of year			287,272		275,563
Cash and cash equivalents at end of year			363,408		287,272

1 Accounting policies

Charity information

Children in Wales - Plant Yng Nghymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Windsor Place, Cardiff, CF10 3BY, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income is primarily devised from grant income supporting the principal objects of the charity. The following specific policies are applied to particular categories of income. Grant income is recognised when it is reasonably certain to be received and only deferred where the donor has imposed restrictions on the expenditure or resources which amount to pre-conditions on use.

Investment income is included when receivable.

Membership, training and consultancy income is recognised in the period to which it relates with any amounts received in advance being deferred.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Costs are allocated between direct charitable expenditure and other expenditure according to the nature of the cost. Where items relate to more than one category they are apportioned between the categories according to the nature of the cost.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

It is the charity's accounting policy to not capitalise items with an individual value of £2,000 or less.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	25% on cost
Furniture	15% reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates both a defined contribution and defined benefit pension scheme.

Defined contribution scheme

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Defined benefit scheme

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/ (expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

The scheme, the Cardiff and Vale of Glamorgan Pension Fund, is a multi-employer defined benefit scheme. This is part of the Local Government Pension Scheme (the "LGPS").

See note 19 for details regarding the pension scheme.

1.13 Taxation

As a charity, Children in Wales is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Defined benefit pension scheme

As set out in notes, the charity operates a defined benefit pension scheme for all qualifying employees. The accounting cost of these benefits and the present value of the pension liabilities involved judgements about uncertain events including such factors as the life expectancy of members, the salary progression of current employees, price inflation and the discount rate used to calculate the net present value of the future pension payments. Estimates are used for all of these factors in determining the pension costs and liabilities incorporated in the financial statements. The assumptions reflect historical experience and judgement regarding future expectations and external actuarial specialists are also used to assist the exercise.

3 Donations and legacies

	Unrestricted funds 2023	Restricted funds 2023	Total Unrestricted funds 2023	2022
	£	£	£	£
Donations and gifts	4,152	5,058	9,210	18,435

4 Charitable activities

	Better Connected CYP & w/force	Influencing practice & development through representation & consultation	Better informed CYP & w/force	Membership & support services	Governance	Total 2023	Total 2022
	2023	2023	2023	2023	2023		
	£	£	£	£	£	£	£
Consultancy	30,738	35,392	44,236	6,030	8,707	125,103	125,475
Training income	39,808	45,835	57,290	7,809	11,276	162,018	188,809
Grants	302,153	347,900	434,843	59,275	85,591	1,229,762	974,379
Miscellaneous income	2,098	2,415	3,019	411	595	8,538	14,506
Seminar and event income	48	55	69	10	14	196	-
Membership subscriptions	-	-	-	6,558	-	6,558	10,315
	374,845	431,597	539,457	80,093	106,183	1,532,175	1,313,484
Analysis by fund							
Unrestricted funds	113,091	101,212	46,753	28,744	32,035	321,835	325,825
Restricted funds	261,754	330,385	492,704	51,349	74,148	1,210,340	987,659
	374,845	431,597	539,457	80,093	106,183	1,532,175	1,313,484

4 Charitable activities (Continued)

For the year ended 31 March 2022

	Better Connected CYP & w/force	Influencing practice & development through representation & consultation	Better informed CYP & w/force	Membership & support services	Governance	Other	Total 2022
	£	£	£	£	£	£	£
Consultancy	30,829	35,497	44,368	6,048	8,733	-	125,475
Training income	46,390	53,414	66,763	9,101	13,141	-	188,809
Grants	239,406	275,651	344,540	46,965	-	67,817	974,379
Miscellaneous income	3,564	4,104	5,130	698	1,010	-	14,506
Membership subscriptions	-	-	-	10,315	-	-	10,315
	320,189	368,666	460,801	73,127	22,884	67,817	1,313,484
Analysis by fund							
Unrestricted funds	154,093	60,539	75,669	21,695	13,829	-	325,825
Restricted funds	166,096	308,127	385,132	51,432	9,055	67,817	987,659
	320,189	368,666	460,801	73,127	22,884	67,817	1,313,484

5 Grants were received from the following sources:

	2023 £	2022 £
Welsh Government - Core grant	744,700	680,000
Welsh Government - Children's Act	40,566	97,358
Welsh Government - Parent Participation	31,047	-
Voices from Care	57,034	67,224
Welsh Government - Price of Pupil Poverty Programme	69,175	63,836
WCVA	3,501	-
The Young Foundation	8,000	-
British Youth Council	10,000	-
Welsh Government - Young Carers	6,118	14,000
Welsh Government - SSSG	10,000	-
Welsh Government - Additional Learning Needs Grant	179,164	-
Various Placement Grants / Kickstart Scheme	18,423	3,386
Welsh Government - Third Sector Voter Registration Support Grant	9,000	9,000
National Museum Cardiff	2,500	-
Welsh Government - NYSG	13,500	-
Welsh Government - Informal use of Welsh	24,034	-
Equality and Human Rights Commission	3,000	-
WCVA - Volunteering Wales	-	19,987
Other	-	19,586
	1,229,762	870,459

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	15,768	12,736
Interest receivable	631	315
	16,399	13,051

7 Other income

	Unrestricted funds 2023 £	Total 2022 £
Other income	40,000	-

8 Charitable activities

	Better connected CYP & w/force	Influencing practice & development through representation and consultation	Better informed children young people & workforce	Membership & support services	Total 2023	As restated Total 2022
	£	£	£	£	£	£
Staff costs	303,611	272,623	447,137	44,162	1,067,533	1,107,458
Consultancy fees	15,847	16,135	23,339	2,305	57,626	30,941
Recruitment	3,929	4,000	5,786	571	14,286	8,556
Training	9,582	9,757	14,112	1,394	34,845	44,295
Meetings & conference expenses	2,538	2,584	3,738	369	9,229	7,153
Subscriptions	2,649	2,697	3,902	385	9,633	4,811
Investment management fees	704	717	1,037	102	2,560	2,210
Grants awarded	42,915	43,695	63,201	6,242	156,053	4,000
	381,775	352,208	562,252	55,530	1,351,765	1,209,424
Share of support costs (see note 10)	59,481	60,535	87,556	8,697	216,269	245,374
Share of governance costs (see note 10)	3,852	3,907	5,650	585	13,994	17,608
	445,108	416,650	655,458	64,812	1,582,028	1,472,406

9 Other

	Unrestricted funds 2023 £	Total 2022 £
Legal & professional fees	14,325	-

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Depreciation	3,217	-	3,217	3,176	-	3,176
Insurance	7,458	-	7,458	5,458	-	5,458
Repairs & renewals	4,569	-	4,569	7,162	-	7,162
Travel & subsistence	26,766	-	26,766	15,630	-	15,630
Communication	52,915	-	52,915	78,127	-	78,127
Rent	43,117	-	43,117	46,770	-	46,770
Other premises costs	32,094	-	32,094	23,862	-	23,862
Bank charges/bad debts	26,818	-	26,818	36,293	-	36,293
Irrecoverable VAT	19,315	-	19,315	28,896	-	28,896
Audit fees	-	10,755	10,755	-	13,809	13,809
Legal and professional	-	3,213	3,213	-	3,665	3,665
Trustees expenses	-	26	26	-	134	134
	216,269	13,994	230,263	245,374	17,608	262,982
Analysed between						
Charitable activities	216,269	13,994	230,263	245,374	17,608	262,982

Governance costs includes payments to the auditors of £7,250 for audit fees and £3,505 for accountancy and other services (2022- £6,750 for audit fees and £7,059 for accountancy and services).

11 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	10,755	13,809
Depreciation of owned tangible fixed assets	3,217	3,176

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

1 trustee was reimbursed expenses totalling £26 relating to travel costs (2022- 1 trustee totalling £134).

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	29	26

Employment costs	2023 £	As restated 2022 £
Wages and salaries	777,760	692,780
Social security costs	73,256	64,729
Other pension costs	216,517	349,949
	1,067,533	1,107,458

Key management personnel
The key management personnel of the charity comprise of the trustees, the Chief Executive Officer, the Policy Director, the Administration Managers, the Business Development Director, the Finance and Operations Director and the Policy Information and Communications Officer. The total employee benefits of the key management personnel of the charity were £313,394 (2022: £380,749).

There were no employees whose annual remuneration was £60,000 or more.

14 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	(28,440)	19,415

15 Tangible fixed assets

	Office equipment	Furniture	Computers	Total
	£	£	£	£
Cost				
At 1 April 2022	10,297	924	7,384	18,605
At 31 March 2023	10,297	924	7,384	18,605
Depreciation and impairment				
At 1 April 2022	2,725	554	5,284	8,563
Depreciation charged in the year	2,528	139	550	3,217
At 31 March 2023	5,253	693	5,834	11,780
Carrying amount				
At 31 March 2023	5,044	231	1,550	6,825
At 31 March 2022	7,573	369	2,100	10,042

16 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 April 2022	399,390	1,847	401,237
Additions	141,628	-	141,628
Valuation changes	(28,440)	-	(28,440)
Cash movement	-	4,792	4,792
Disposals	(147,596)	-	(147,596)
At 31 March 2023	364,982	6,639	371,621
Carrying amount			
At 31 March 2023	364,982	6,639	371,621
At 31 March 2022	399,390	1,847	401,237

17 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	95,923	86,563
Prepayments and accrued income	17,744	27,045
	113,667	113,608

18 Creditors: amounts falling due within one year

	Notes	2023 £	As restated 2022 £
Borrowings		5,906	4,607
Other taxation and social security		9,884	5,859
Deferred income	19	38,131	12,347
Trade creditors		53,121	38,120
Other creditors		14,302	10,509
Accruals		23,238	37,844
		144,582	109,286

19 Deferred income

	2023 £	2022 £
Arising from government grants	-	977
Arising from membership, training and contract income	38,131	11,370
	38,131	12,347
Movements in the year:		
Balance brought forward	12,347	1,617
Income received	319,464	209,856
Income released	(293,680)	(199,126)
Balance carried forward	38,131	12,347

20 Creditors: amounts falling due after more than one year

	2023 £	As restated 2022 £
Borrowings	20,195	25,611
Other creditors	21,019	31,528
	41,214	57,139

See note 18 for further details regarding the borrowings of the charity.

21 Loans and overdrafts

	2023	2022
	£	£
Other loans	26,101	30,218
Payable within one year	5,906	4,607
Payable after one year	20,195	25,611
Amounts included above which fall due after five years:		
Payable by instalments	5,099	6,438

The long-term loans are not secured by fixed charges.

Wales Council for Voluntary Action (WCVA) provided Children in Wales with a loan in two phases.

Repayments and interest were chargeable monthly on the Phase 1 loan from July 2021. Interest is charged at a rate of 2%. Repayments and interest on the Phase 2 portion of the loan are expected to commence in the next financial year on a date to be agreed with the lender. Interest will be charged at 3%. The full balance of the loan is to be repaid over 10 years.

22 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £7,252 (2022: £1,883). Amounts outstanding at the year end totalled: £nil (2022: £4,697).

Defined benefit schemes

The company participates in the Cardiff and Vale Local Government Pension Scheme which is a defined benefit scheme based on final pensionable salary. The assets of the scheme are held separately from those of the charity.

The scheme actuary carries out a triennial valuation of the scheme in order to assess funding requirements. The most recent valuation was carried out by Aon as at 31 March 2022 which has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions.

The triennial valuation carried out to assess funding requirements is different to the valuation carried out for the inclusion in these financial statements. The actuary, Aon, has undertaken a valuation to take into account the requirements of FRS 102 in order to assess the liabilities of the fund as at 31 March 2023. Liabilities are valued on an actuarial basis using the projected unit method, which assesses the future liabilities discounted to their present value.

22 Retirement benefit schemes **(Continued)**

Key assumptions

	2023	2022
	%	%
Discount rate	4.7	2.70
Expected rate of increase of pensions in payment	2.7	3.00
Expected rate of salary increases	3.7	4.00

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2023	2022
	Years	Years
Retiring today		
- Males	22.6	22.1
- Females	24.7	24.6
Retiring in 20 years		
- Males	23.2	23.2
- Females	25.8	26

Amounts recognised in the profit and loss account:

	2023	2022
	£	£
Current service cost	215,000	285,000
Net interest on defined benefit liability/(asset)	26,000	36,000
Other costs and income	7,000	53,000
Total costs	248,000	374,000

Amounts taken to other comprehensive income:

	2023	2022
	£	£
Actual return on scheme assets	95,000	(504,000)
Less: calculated interest element	147,000	101,000
Return on scheme assets excluding interest income	242,000	(403,000)
Actuarial changes related to obligations	(2,316,000)	(517,000)

22 Retirement benefit schemes **(Continued)**

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2023	2022
	£	£
Present value of defined benefit obligations	4,455,000	6,421,000
Fair value of plan assets	(5,450,000)	(5,393,000)
(Surplus)/deficit in scheme	(995,000)	1,028,000

Movements in the present value of defined benefit obligations:

	2023
	£
Liabilities at 1 April 2022	6,421,000
Current service cost	215,000
Past service cost	7,000
Benefits paid	(76,000)
Contributions from scheme members	31,000
Actuarial gains and losses	(2,316,000)
Interest cost	173,000
At 31 March 2023	4,455,000

The defined benefit obligations arise from plans which are wholly or partly funded.

Movements in the fair value of plan assets:

	2023
	£
Fair value of assets at 1 April 2022	5,393,000
Interest income	147,000
Return on plan assets (excluding amounts included in net interest)	(242,000)
Benefits paid	(76,000)
Contributions by the employer	197,000
Contributions by scheme members	31,000
At 31 March 2023	5,450,000

22 Retirement benefit schemes **(Continued)**

The fair value of plan assets at the reporting period end was as follows:

	2023	2022
	£	£
Equity instruments	3,701,000	3,641,000
Debt instruments	1,183,000	1,256,000
Property	392,000	372,000
Cash	174,000	124,000
	5,450,000	5,393,000

23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
WG - Children in Wales Grant	17,077	780,358	(777,357)	-	20,078	816,314	(801,146)	-	35,246
PHW - Parenting Pilot Programme	23,262	-	-	(23,262)	-	-	-	-	-
PHW - Parents Information Project	18,681	-	-	(18,681)	-	-	-	-	-
Getting Ready Project	1,094	52,483	(52,482)	-	1,094	57,034	(57,034)	(1,094)	-
Price of Pupil Poverty	570	46,918	(43,717)	-	3,770	69,175	(69,175)	(3,770)	-
TSRF Phase 2 - Funding officer	-	12,308	(56,045)	43,737	-	-	-	-	-
WCVA Volunteer Co-ordinator	-	17,988	(19,996)	-	(2,008)	-	-	2,008	-
WG - ALN Distribution Grant	-	-	-	-	-	145,126	(145,126)	-	-
WG informal use of Welsh consultancy	-	-	-	-	-	24,035	(16,267)	-	7,768
TSANA ALN training project	-	-	-	-	-	18,116	(18,116)	-	-
Various small grants	15,138	77,604	(85,427)	(2,263)	5,052	85,599	(68,912)	(6,335)	15,404
	75,822	987,659	(1,035,024)	(469)	27,988	1,215,399	(1,175,776)	(9,191)	58,418

23 Restricted funds **(Continued)**

Welsh Government Children in Wales Grant– grant to deliver a project entitled 'Tackling poverty and promoting children's rights – children & families policy, practice and strategic development programme'.

PHW- Parenting Pilot Programme- Children in Wales will work with Public Health Wales to reach groups of parents of pre-birth to seven years old to inform them and to gather their views about methods and types of information that they wish to receive.

PHW - Parents Information Project- Children in Wales will work with Public Health Wales to reach groups of parents of pre-birth to seven years old to inform them and to gather their views about methods and types of information that they wish to receive.

Getting Ready Project - Grant aim is to increase the housing support available to vulnerable young people who are transitioning from local authority care.

Price of Pupil Poverty - Funding received is to develop a suite of guides aimed at schools and educators to raise awareness of the impact of poverty on pupils. Furthermore a designated development officer is to be recruited to work directly with schools for training and support.

TRSF Phase 2 Funding Officer- Funding for a funding officer role for 2021/22.

WCVA Volunteer Co-ordinator Support grant to employ a Volunteer Coordinator in to encourage the engagement of new young volunteers into the third sector.

Welsh Government ALN Distribution grant- Award of Funding in relation to grant funding for distribution to Additional Learning Needs organisations for costs incurred to increase understanding of the new ALN system.

Welsh Government- Informal Use of Welsh Consultancy - Welsh Government consultancy on the informal use fo Welsh.

TSANA ALN training project- Grant for developing and disseminating ALN training in partnership with Spark.

24 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	6,825	-	6,825	10,042	-	10,042
Investments	371,621	-	371,621	401,237	-	401,237
Current assets/(liabilities)	274,075	58,418	332,493	263,606	27,988	291,594
Long term liabilities	(41,214)	-	(41,214)	(57,139)	-	(57,139)
Provisionsand pensions	995,000	-	995,000	(1,028,000)	-	(1,028,000)
	1,606,307	58,418	1,664,725	(410,254)	27,988	(382,266)

25 Liability of trustees

The charity is limited by guarantee, not having a share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each trustee of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company.

26 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	44,814	44,814
Between two and five years	173,487	149,485
In over five years	103,630	187,708
	321,931	382,007

27 Related party transactions

The charity and Voices From Care Cymru have common trustees.

During the year income receivable from Voices From Care Cymru totalled £57,114 (2022: £52,483) in respect of membership, training and reimbursement for the 'Getting Ready Project'. £14,344 was outstanding at the year end (2022: £10,308) and is included within trade debtors.

There were no other related party transactions to disclose.

28 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	(27,009)	(108,021)
Adjustments for:		
Investment income recognised in statement of financial activities	(16,399)	(13,051)
Fair value gains and losses on investments	28,440	(19,415)
Depreciation and impairment of tangible fixed assets	3,217	3,176
Difference between pension charge and cash contributions	51,000	117,000
Movements in working capital:		
(Increase)/decrease in debtors	(59)	6,668
(Decrease)/increase in creditors	(2,296)	7,723
Increase in deferred income	25,784	10,730
Cash generated from operations	62,678	4,810

29 Analysis of changes in net funds

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	287,272	76,136	363,408
Loans falling due within one year	(4,607)	(1,299)	(5,906)
Loans falling due after more than one year	(25,611)	5,416	(20,195)
	257,054	80,253	337,307

30 Custodian Funds - Edward Nicholl Trust

The Children's Society has withdrawn from Wales and left behind two Victorian legacies, bequeathed for work with deprived children in Wales.

In order that the funds could be spent in accordance with the donors' wishes, the Children's Society split the fund 80% to Tros Gynnal Plant and 20% to the Church in Wales Diocese of Llandaff. Children in Wales was nominated to be the Custodian Trustee of the newly created "Edward Nicholl Trust" and will pay the income received by the fund to Tros Gynnal Plant and the Church in Wales in the agreed proportions.

In accordance with Charity Commission guidelines on "Funds held as Custodian Trustee" the assets of the Edward Nicholl Trust are not included in the Balance Sheet.

The assets of the fund are held separately from the charity's own assets and are safely held in either a trust bank account or with appointed investment managers.

The object of the Edward Nicholl Trust is the care and support of children and young persons. This is consistent with the objects of Tros Gynnal Plant and the Church in Wales, to which the money shall be applied. The trustees seek to adopt a conservative investment policy to achieve a return and capital growth and also take professional advice towards the investments.

30 Custodian Funds - Edward Nicholl Trust (Continued)

Assets held at 31 March

	2023	2022
	£	£
Funds held in the trust bank account	25,372	49,595
Fair value of the investment portfolio by investment managers	1,415,087	1,518,288
Total assets	1,440,459	1,567,883

31 Post Balance Sheet Events

After the balance sheet date a decision was made by the Trustees to commence a period of consultation with stakeholders with a view to exit the Local Government Pension Scheme. Upon exit of the pension scheme, liabilities totalling £21,019 which are currently classified as falling due in greater than one year will become payable immediately.

32 Prior period adjustment

Changes to the balance sheet

		At 31 March 2022		
		As previously reported	Adjustment	As restated
		£	£	£
Creditors due within one year				
Other creditors	1	(75,964)	(10,509)	(86,473)
Creditors due after one year				
Other creditors	1	-	(31,528)	(31,528)
Net assets		(340,229)	(42,037)	(382,266)
Capital funds				
Restricted funds		120,544	(92,556)	27,988
Unrestricted funds	1, 3	(460,773)	50,519	(410,254)
Total equity		(340,229)	(42,037)	(382,266)

32 Prior period adjustment **(Continued)**

	At 31 March 2022		
	As previously reported	Adjustment	As restated
	£	£	£
Changes to the profit and loss account			

		Period ended 31 March 2022		
		As previously reported	Adjustment	As restated
		£	£	£
Income from:				
Donations and legacies		18,435	-	18,435
Charitable activities		1,313,484	-	1,313,484
Investments		13,051	-	13,051
		1,344,970	-	1,344,970
Expenditure on:				
Charitable activities	1, 2	1,313,369	159,037	1,472,406
		(1,313,369)	(159,037)	(1,472,406)
Net gains on investments		19,415	-	19,415
Income/expenditure for the year		51,016	(159,037)	(108,021)
Actuarial gain/(loss) on defined benefit pension scheme	2	803,000	117,000	920,000
Net movement in funds		854,016	(42,037)	811,979

Notes

1 Recognition of additional creditor
2 Reanalysis of defined benefit pension scheme adjustments
3 Reallocation of expenditure between funds

33 Prior period error and adjustments

In the 2022 financial statements the gain on the defined benefit pension scheme was understated by £117,000 as well as the pension costs contained within expenditure and the wages and salaries note being overstated by the same amount. This is due to an incorrect classification between the gain on the pension scheme and pension costs.

As such the 2022 accounts have been restated.

The restatement affects the following:

Statement of Financial Activities
Charitable activities expenditure note
Wages and salaries note
Defined benefit pension scheme note

The following corrections were made:
DR Pension costs: £117,000
CR Gains defined benefit pension scheme: £117,000

To correct the split of the finance cost the following further correction was made:
DR Bank charges £36,000
CR Pension costs £36,000

This adjustment has not impacted the results previously reported for the prior year or the reserves at the prior year end.

In 2022, the charity were notifed of a liability repayable over 5 years amounting to £42,037. The financial statements did not reflect the liability, therefore the prior year figures have been restated to recognise that liability.

As such the 2022 accounts have been restated.

The restatement affects the following:

Statement of Financial Activities
Balance sheet
Charitable activities expenditure note
Wages and salaries note
Creditors due within 1 year - other creditors
Creditors due after more than 1 year - other creditors

DR Wages costs £42,037
CR Creditors due within 1 year - other creditors £10,509
CR Creditors due after more than 1 year - other creditors £31,528

This adjustment has impacted the results previously reported for the prior year by increasing the deficit reported by £42,037 and reducing the closing reserves at the prior year end by £42,037.

34 Prior period error and adjustments - continued

In addition, the classification between restricted and unrestricted income and expenditure including brought forward balances from the previous year have been restated to amend for incorrect classification between funds.

As such the 2022 accounts have been restated.

The restatement affects the following:

Statement of Financial Activities
Balance sheet
Charitable activities income note
Charitable activities expenditure note
Restricted funds note
Net assets note

The following corrections were made:
DR Restricted income: £101,514
CR Unrestricted income £101,514

DR Unrestricted expenditure £86,805
CR Restricted expenditure £86,805

DR Restricted Reserves b/f £77,847
CR Unrestricted Reserves b/f £77,847

CHILDREN IN WALES-PLANT YNG NGHYMRU

England & Wales - Charity number 1020313

Accounts

Charity registration number 1020313

Company registration number 02805996 (England and Wales)

CHILDREN IN WALES - PLANT YNG NGHYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CHILDREN IN WALES - PLANT YNG NGHYMRU

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CHILDREN IN WALES - PLANT YNG NGHYMRU

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

Main objectives
Children in Wales promotes, advocates and supports full implementation of the United Nations Convention on the Rights of the Child. It covers a wide range of issues including promoting effective early intervention services and improving the lives of vulnerable and disadvantaged children, young people and families in Wales and those who are discriminated against. It also promotes positive parenting, family support and good quality childcare. A particularly important part of the work involves an enhanced model of children and young people's participation across Wales so that their views are heard by government and policy makers. This programme of work is known as Cymru Ifanc/Young Wales and also involves training for both children and young people and the workforce.

Continuing to follow Public Health Wales and Welsh Government guidance, our staff worked from home during most of 2021. Our office re-opened for those staff who wished to meet colleagues and use the facilities there from January 2022, whilst we ensured that social distancing measures were in place following Government advice. All of our training courses and other events continued to be held online.

Substantial cost reductions were made due to the move to a smaller office with subsequent lower rentals and service charges. By reviewing service provision such as the telephone system, mobile phones, and printing and copying, further cost reductions were achieved. With the move to online meetings and events, savings were made against venue and travel costs for staff.

Continuing to develop and modernise our communications, a Digital Content Producer was employed to increase moving image content on our website and social media. We were successful in being granted funding for three additional employees through the Government's Kickstart Scheme. We also received a grant to set up a young volunteer scheme with the help of a Volunteer Co-ordinator, and it is hoped that this will help to develop volunteering within the organisation.

These measures have allowed Children in Wales to continue its aim to improve the wellbeing outcomes of children, young people and families in Wales through the following strategic objectives:

- **Strategic Objective 1:** To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through Young Wales and other participation activity, in order to inform policy and practice development whilst empowering children and young people.

- **Strategic Objective 2:** To work with Children in Wales's membership organisations and wider partners to enhance the connections, engagement and knowledge of the cross sector children, young people and family support workforce in respect of:
    - children's rights/UNCRC
    - methods of children and young people's participation
    - policy and practice in delivering Welsh Government's national priorities

- **Strategic Objective 3:** To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross sector children and families workforce, member organisations as well as from children and young people.

Work to improve the lives of children and young people in Wales, especially those in need or marginalised was delivered through the following activities:

- work to develop, maintain and support forums, networks and groups to bring the children, young people and family support workforce and also service users together to share information, research, policy and practice related to specific areas

- providing an active national model of children and young people's participation **'Cymru Ifanc/Young Wales'** to influence Welsh Government, with partners Voices from Care Cymru and Tros Gynnal Plant, providing a dedicated website and increased social media activity as well as training for children, young people and the workforce on children's rights and child participation

- consulting with the children's workforce and children, young people and families to establish their views in relation to influencing policy and practice development and to represent them in Wales, the UK and international groups/committees as well as supporting children and young people to be representatives

- work with members and other professionals and stakeholders to develop, support, review and promote policy development, practice development and research relevant to contributing to implementation of Welsh Government programmes

- Providing the children and families' workforce and policy makers with a range of opportunities to access information about the development of policies, practice and services for children and young people. This includes the website, quarterly mail-outs including newsletters, e-briefings, training, workshops, seminars, conferences and webinar events, talks and presentations and responding to enquiries. Public, political and professional awareness is also raised through media work and campaigns

- Ensuring the charity's work delivers its aims for the public benefit of children, young people and their families

Children in Wales reviews its aims, objectives and activities annually. This review looks at what has been achieved and the outcomes of the activity in the previous 12 months. The review also looks at the success of each key activity and the outcomes achieved. The review helps ensure that the aims, objectives and activities remain focussed on the stated purposes. In the furtherance of these aims, the Trustees of Children in Wales have complied with the duty in S4 of the Charities Act 2006 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The **first outcome** is that more children and young people, especially those who may have more difficulty getting their views heard, will have the opportunity to have a voice to influence Welsh Government and other policy makers. The national model of children and young people's participation, 'Cymru Ifanc/Young Wales' creates a platform through online, social media and a dedicated website as well as national and regional meetings, direct engagement with local authority Youth Forums, schools and third sector organisations that support groups of vulnerable children and young people to participate in policy and practice matters that affect them.

The **second outcome** of the work of Children in Wales includes an active range of organisations and individuals linked together in a proactive network resulting in improved policy and practice for the benefit of all children and young people in Wales. Equal access to Children in Wales' services is vital to successful outcomes.

Children and Young People and Members of the multi-disciplinary and cross sector children's workforce will:

- be better informed about children's rights and children and young people's participation methods, children and family issues, policy and practice from receiving information and training and making connections with others, gaining perspectives from across Wales and from different disciplines and sectors
- have the opportunity to contribute to identifying, developing and influencing national policy and practice priorities to improve the lives of children and young people and to support vulnerable families in Wales
- have the opportunity to take action through 'speaking with one voice' with others to influence children and family support policy and practice in a co-ordinated way
- be more able to establish and sustain national, regional and local connections and networking with colleagues working to support children, young people and their families in their specific area of interest
- be better equipped to support groups of vulnerable or marginalised children, young people and their families to express their views and be more actively involved in policy and practice development affecting them
- support new and exciting initiatives which make a positive difference in the lives of children, young people and their families in Wales
- support all Wales campaigns such as promoting the UNCRC, Removing the Defence of Reasonable Punishment and Ending Child Poverty.
- influence and inform the media, members of the public, local, national, UK and European decision makers and public bodies of current practice developments, issues and concerns so that they can be more effectively implemented locally and nationally

Achievements and performance

Using the framework of the UNCRC, in particular in increasing children and young people's participation, combating child poverty and supporting families, the main objectives for the year were as follows:

Objective 1: To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through 'Young Wales' - 'Cymru Ifanc'

Outcome: Children and young people are enabled to understand and engage in influencing and developing policy and practice in accordance with the National Children and Young People's National Participation Standards for Wales for Wales. Children and young people are enabled to develop their knowledge and skills in relation to contributing to and influencing policy makers and practitioners. Children and young people are enabled to develop their knowledge, understanding and skills through engagement with Ministers and policymakers.

Expenditure of £280,982.

Objective met through:

Cymru Ifanc/Young Wales is the national participation hub, working with schools, youth forums, local authorities, national organisations and individuals to ensure that children and young peoples' voices are heard.

- Continuing the exploration of how Covid-19, and the subsequent lockdown has affected them, children and young people took part in surveys looking at issues such as vaccination, restrictions in schools, mask wearing, self-isolation rules and lateral flow testing.
- The views of children and young people of all ages and from across Wales continued to be sought throughout the year and formed the basis for 25 consultation responses to Welsh Government.
- Through Cymru Ifanc/Young Wales, children and young people were provided with the opportunity to meet with Ministers, lead officials and policy makers at Welsh Government. This year at their annual conference event children were enabled to discuss matters with a range of Ministers, including the First Minister and the Deputy Minister. Further opportunities were provided for groups of children to discuss the Children and Young People Plan with the First Minister and Deputy Minister. A video message, displayed on the website, ensured priority issues from young people were shared.
- A group of young people from Young Wales took part in the recruitment process for the new Children's Commissioner for Wales.
- Throughout the year, work continued to develop the Cymru Ifanc – Young Wales brand, in particular with greater use of social media. Monthly e-bulletins were distributed and posts were regularly shared on the Young Wales Cymru Ifanc Twitter and Instagram feeds.
- During the year, the Young Wales Project Board met regularly online to advise on and develop the work of Young Wales Cymru Ifanc. The membership of the Boards was refreshed this year with 51 new young members, and three special interest groups were formed. All were able to meet together at a residential session for training and induction.
- Inspection work for the National Participation Kitemark scheme slowly began to re-start this year after the pandemic, and three organisations were awarded Kitemark accreditation. A training and induction residential was held with new National Young Inspectors.
- Young people were voted in as Wales members of the UK Youth Parliament's annual programme of activities led by British Youth Council. The annual online Make your Mark Ballot received 9,600 votes, with young people choosing priority themes to take forward during the year.
- Events for young people: A national conference held online, with a number of breakout workshop sessions and discussions with Ministers. A Climate Change webinar was hosted where young people were able to discuss issues with the Future Generations Commissioner.

Objective 2: To enhance the connections, engagement and knowledge of the cross sector children, young people and family support workforce in respect of:

- **children's rights/UNCRC /Celebration of 30 years of the UNCRC**
- **methods of Children and Young People's participation**
- **policy and practice in delivering national priorities**

Outcome: the children and young people's cross sector workforce will be more informed, better connected, more engaged and better equipped to contribute effectively to supporting the delivery of national priorities including the participation of children and young people

Expenditure of £413,776

Objective met through:

Online webinars and training sessions 2021-2022
A series of online webinars and training sessions was held during the year for the children and families workforce and other stakeholders. This enabled participants from more remote regions to attend events they would have not otherwise been able to. These events included:

- A Children & Climate Change **event** was held for CIW members. Speakers' included Sophie Howe, Future Generations Commissioner for Wales, Phoebe Hanson, Force of Nature and two young people from Local Authorities in South East Wales.
- A set of three Poverty related **webinars** were delivered, each attracting over 100 delegates to each with resources widely distributed afterwards.
- 4 **training sessions** on 'Children's & Young People's Participation'
- 4 **training sessions** on 'Children's Rights and the Early Years', in the context of current legislation, policies, programmes and strategies.

Briefing services
Children in Wales produces a number of briefings and newsletters for members and networks.
The e-briefing is circulated bi-weekly and keeps our members up-to-date with the latest policy developments and news. The Young Wales newsletter is sent out monthly with the latest news and information for young people and participation workers. We also send out a monthly e-briefing for the End Child Poverty Network.

Social media
Children in Wales uses Twitter to promote its activities and resources, as well as new policy and documents using our accounts, @ChildreninWales and @plantyngnghymru.
Young Wales also has a separate Twitter account, @YoungWalesCIW and information is also promoted through Instagram @YoungWalesCIW.

Information Support
Children in Wales staff continued to provide information and signposting for professionals/members of the charity; responding to queries by phone, email; through network meetings and through our training service. A wide range of issues were covered including navigating resources, accessing information pertaining to local/national services, advice around safeguarding procedures and much more.

Children in Wales and 'Young Wales' websites
Launched in March 2021, the new website has allowed the integration of both the Children in Wales and Young Wales pages and has continued to be developed over 2021/22 as more interactivity is added. The website is a key resource and gateway to Children in Wales' policy and other information, as well as news from the sector. It is updated daily with policy information, resources and news.

Part of the website features an integrated learning management system (LMS) showcasing the organisation's training programme and webinar series enabling automated booking and payment systems.

Presentations, workshops, contributions and information provided at conferences and events
This year, Children in Wales' staff have participated in a range of activities facilitated by external bodies, such as research, dialogue and online events, which contribute to our key representative function as an umbrella organisation and our national role in policy and strategic development.

Public information
During the year, Children in Wales continued work to raise public and professional awareness of both the problems affecting children, young people and families in Wales and ways that their lives can be improved. One of the ways in which we carried out this work was through our quarterly magazine, which is published and available online, in the Members' section of our website, for all members to download. Each magazine is themed and combines information about policy development, research and contributions from member organisations.

The themes for 2021/22 were as follows:

Spring - Manifestos for the Senedd Elections
Summer - Post-Covid recovery and how organisations have had to respond
Autumn - General theme, but many articles related to child poverty in Wales
Winter - Climate Change and what we can all do to help

Campaigns and Advocacy
CIW leads or works with others on a range of campaigns, actively promoting these to the sector and members through e-briefings, quarterly magazine, engagement with the media, the organisation of events (for both members and the public) and representation at external meetings. Activities during the year included:

- Development of Early Years resources to promote consultation and participation – Children in Wales worked to research and identify methods for the engagement of young children and created a set of resources to be used by practitioners.
- Parents Voices – Children in Wales undertook a national scoping exercise with a view to the development of a platform to hear parents' voices. Work included meetings with stakeholders, a survey with over 200 parents participating, focus group sessions and a final report.
- Children's Rights - Work continued to drive forward recommendations from the 'State of Children's Rights in Wales', a report completed for the UN Committee last year, to support the next steps to the WG commissioned Strengthening Equality and Human Rights Report; and help shape the suite of Welsh Government publications as part of the revised Children's Rights Scheme.
- Conducted two surveys amongst frontline practitioners and young people to inform our annual report on Child and Family Poverty in Wales report, which we presented through separate events to the Minister for Social Justice; Welsh Government officials and our members
- Published a submission to the United Nations on the main issues and concerns in Wales in relation to children in care and care leavers.
- This year saw the successful outcome from a long campaign as the Welsh Government's Children (Abolition of Defence of Reasonable Punishment) (Wales) Act 2020 came into force in March 2022. We continue to work with our members and Welsh Government during the implementation phase of the Children (Abolition of Defence of Reasonable Punishment) Act through the development of a children and young people strategy
- Continuing to raise concerns through our networks regarding the implementation of the Additional Learning Needs Act
- Children in Wales with members of the All Wales Advocacy Providers Group continues to campaign for quality and sufficiency in advocacy through the implementation of the National Approach to Statutory Advocacy
- Children in Wales continues to engage with **Brexit/Post EU membership** developments and influence decisions where possible, building on the recommendations from our publications on children's rights and Brexit.
- Continue to campaign for further implementation of the UNCRC in Wales and the UN Concluding Observations through our training, policy and advocacy work

The Media and interviews/articles
Children in Wales has responded to a number of media enquiries relating to issues affecting children, young people and families - with the CEO delivering televised interviews in English and Welsh, and Children in Wales' work being referenced in numerous outlets.

Children in Wales Annual Report
Children in Wales' Annual Report 2021/22 was produced as a downloadable colour document.

Objective 3: To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross sector children and families workforce, member organisations as well as from Young Wales

Outcome: Children and young people will be put at the centre of national policy making through enabling and strengthening the voice of the multi-disciplinary cross sector work force (professionals and volunteers) through effective representation mechanisms

Expenditure of £618,611

Objective met through:

Consultation Responses
24 consultation responses or inputs into responses from a variety of perspectives were produced and submitted. Our members and partners have been engaged through our professional networks and electronically throughout the period to inform our responses to Welsh Government public consultations, selected UK Government – Parliamentary Committee consultations and inquiries (written evidence) held by the Senedd Cymru Welsh Parliament Committees.

For example, evidence was prepared and submitted in response to the UK Government reform of the Human Rights Act; to the Senedd Equality and Social Justice Committee's inquiry into Childcare and Parental Employment: the Pandemic and Beyond; to the Senedd Children, Young People and Education Committee's call for priorities for this term, and a response to the Senedd Health Committee on health inequalities. Responses to Welsh Government consultations included the Race Equality Action Plan, Children's Rights Scheme, Period dignity strategy, VAWDASV Strategy, RSE Code of Guidance and LGBTQ+ action plan.

Provide information and liaison for the TSPC and associated Ministerial meetings
Children in Wales continued to be the representative body for the Children and Families sector on the Third Sector Partnership Council, participating in meetings across the year, representing the views of the sector on a variety of issues. These issues were largely connected to the impact of the COVID-19 pandemic upon children and young people and the third sector professionals/organisations who work with them, as well as the emerging cost of living crisis.

Meetings have been held and ongoing relationships developed with Welsh Government Ministers, Deputy Ministers and officials across a range of WG departments, as well as Senedd members. The Young Wales programme has facilitated meetings for young people with the First Minister and members of his cabinet in respect of the ongoing impact of Covid-19, education matters and climate, and the policy team continue to regularly engage with officials in relevant departments across Welsh Government aligned to our thematic priorities. Policy Leads also met with a number of Senedd members as part of our work programme of work to promote our priority issues and children's manifesto, and we have also represented the sector at roundtable workshops with Ministers on the impact of Covid-19 and cost of living crisis on children. We also facilitated a meeting with the Minister for Social Justice to discuss growing levels of child poverty and the Welsh Government's response.

Policy Council
The Policy Council allows a broad selection of children and families organisations to network at a policy-maker level to consider pertinent issues with colleagues and to develop collaborative activity. It also enables Children in Wales' trustees and policy staff to hear the views of leaders of key organisations in order for the strategic direction of Children in Wales's work to be informed by them so that key priorities can be established. There were three meetings during the year with invited speakers including Welsh Government officials and the Children's Commissioner. The meetings this year focused on issues around the new Programme for Government, educational inequalities and poverty.

Forums, Networks and Groups
A wide range of professional development Forums, Networks and Groups were facilitated by Children in Wales regularly, mostly online enabling attendance from participants throughout Wales. Most groups meet at least quarterly and many are supplemented by some form of engagement such as electronic, development of position papers, consultation responses or evidence for Welsh Government meetings or the NAfW between meetings. These include:

- Children in Wales Policy Council
- Children & Young People's NGO Policy Officers Group (Cymru)
- Directors of the National Children's Voluntary Organisations in Wales Group
- Wales UNCRC Monitoring Group
- All Wales Children & Young People's Advocacy Providers Group

- All Wales Parenting & Family Support Strategic Leads Group
- End Child Poverty Network Cymru
- Young Carers Workers Network
- Third Sector Additional Learning Needs Alliance
- Participation Workers National Network
- Early Years Action Group
- Children's Rights in Early Years Network
- Children's Research Network
- Senedd Cross Party Group for Children in Wales

Contributing to the development and implementation of WG policies through representation role in Welsh Government and other Groups

As the umbrella body in Wales for the children, young people and families sector, Children in Wales highlights the concerns and promising practice of its multi-agency, cross sector members and partners and children and young people (through Young Wales priorities) to facilitate the development of an integrated children, young people's and families agenda in Wales through representation on a number of groups. This allows us to feed into policy development and practice. During 2021-22, we were involved in the following groups:

Representation on Welsh Government Groups

- Ministerial Advisory Group on Outcomes for Children
- 3 x working groups on carers under the MAG carers
- CAFCASS Advisory Board
- Childcare Offer for Wales Stakeholder Group
- Children Death Review steering group
- Children & Young People Cross Government External Advisory Group
- Children's Rights Advisory Group
- Corporate Parenting Task Group
- ECEC Quality Framework task and finish group
- EU Settlement Scheme Strategic Group meeting
- Expert Stakeholder Group - Children Wales Act
- Fuel Poverty Advisory Group
- Future Generations Stakeholder Forum
- Income maximisation and benefit take up group
- Joint Ministerial Task & Finish Group on a Whole System Approach to Emotional Well-being and Mental Health
- Loneliness and Isolation Advisory Group
- Ministerial Advisory Group on Carers
- Ministerial Advisory Group on Play
- Ministerial Play Review
- Ministerial Social Care Partnership Board
- National Forum for CYP Advocacy
- National Primary Care Board
- NM Curriculum Group
- Operations, Guidance and Training Task and Finish Group - Children Wales Act
- Our Future Wales meeting
- Parental Information and communication workstream
- Parenting Expert Advisory Group
- Passporting Benefits task and Finish Group
- RPB Citizens and Third Sector task and finish group
- Strategic Implementation Group for the Children (Abolition of Defence of Reasonable Punishment) (Wales) Act
- Strengthening Equality and Advancing Human Rights Steering Group

- Task and Finish Group on CYP Advocacy
- Together for Children and Young People (T4CYP) Programme Board & sub groups
- Votes at 16/17 working group
- Vulnerable Children External Advisory Group

Non Welsh Government groups

- 4 Nations UNCRC Group
- Anti-Bullying Alliance Steering Group
- British Council Wales Advisory Committee
- Cross Party Group on Care Experienced Young People
- Cross Party Group on Fuel Poverty & Energy Efficiency
- Cross Party Group on Human Rights
- Cross Party Group on Poverty
- Cross-Party Group on Suicide Prevention
- CWVYS Board
- National Centre for Population Health & Wellbeing Research NCPHWR
- PHW Building a Healthier Wales Coordination Group
- PHW Vaccine Equity Committee
- Play Wales Board
- Race Alliance Wales equalities forum
- Royal College for Paediatrics and Child Health External advisory group
- Third Sector Partnership Council
- TSPC Ministerial meetings
- TSPC Ministerial meetings - Education
- TSPC Ministerial meetings - Finance
- TSPC Ministerial meetings - Health and Social Care
- TSPC Ministerial meetings - Housing and Local Government
- TSPC Planning meetings
- We Care Wales Stakeholder Group

International

- Eurochild Management board
- Eurochild National Partner Network (NPN)
- Eurochild Participation Steering Group

Other Funded Project Work
During the year, Children in Wales was also involved in the following funded project work:

Social Care Third Sector Grant
Funding from Welsh Government Social Care department to provide training to the social care workforce from a children's rights awareness raising perspective, engaging with members to disseminate knowledge and good practice.

Young Carers
With funding from Welsh Government, Children in Wales has continued to facilitate the Young Carers Professionals Network through regular meetings and support. This year we have provided opportunities for young carers to be directly engaged in our work, which included a meeting with the Deputy Minister for Social Services and delivered a series of virtual workshops focused on education, financial capability and mental health. We have been a member of the WG Ministerial Advisory Group on Carers and informed the development of the new WG unpaid carers strategy, the action plan and the forthcoming Carers Charter. We also helped secure funding for a consortium to deliver a Young Carers Festival in August 2022, and secured funding for our programme of work with the professional network for 2022-23.

Independent Review Mechanism
Children in Wales hosts the work of the Independent Review Mechanism Cymru. There have been staff changes during 2021/22 with a new IRM Manager and Administrator.

Price of Pupil Poverty
Funded by the Welsh Government Education Division, this project supports schools to identify practical solutions which help to address the impact of poverty on the day to day school experiences of children from low income and disadvantaged families. This year we have promoted knowledge and understanding of our five guides, which are publicly available via our website for any school to engage with, and through online training and events with schools and Regional Education Consortia, publicised through our communication and social media channels. In response to the pandemic and disruption to schools, we produced a supplementary guide for schools and have been progressing a number of action plans through more intensive online work with 15 named schools. We have also established partnerships with a housing association and local schools in Newport to progress community focused approaches to mitigating the impact of poverty. Next year, we hope to grow the project in light of current interest and the negative impact of the pandemic and growth in the number of children in low income households.

Getting Ready Project
Funded by the Welsh Government Housing and Homelessness Division and delivered in partnership with Voices from Care Cymru, the Getting Ready project is complementing the When I am Ready scheme by providing support and information for young people to safely transition from care. It includes considerations around delaying leaving care, where this is appropriate and possible, and reducing the risk of homelessness and housing instability. Children in Wales has worked with local authorities to develop a package of bespoke resources for care experienced young people across Wales on a range of thematic areas, notably financial education and budgeting, and have released tailored resources for four local authority areas. We have been delivering online workshops to a range of professionals and foster carers, as well as workshops for care experienced children across Wales. Working with our delivery partner Voices from Care Cymru, we successfully secured funding for 2022-23.

Parent's Voice
We secured short term funding (3 months) from Welsh Government to deliver a new project working with parents and local organisations working across Wales who are currently engaging parents as part of their work. This scoping exercise consisted of research and consultation with parents and organisations, and the production of a report on our findings which also considered next steps. The purpose of this project was to capture existing engagement mechanisms across Wales and to inform our approach to engaging parents nationally, with a view to then develop a Wales wide platform for gathering parent's views, which would lead to more meaningful participation in the form of co-production.

Early Years resources to support consultation and participation
We secured short term funding (3 months) from Welsh Government to develop a series of interactive resources which showcase ways in which early years settings can effectively support consultation and participation activity with babies and pre-school children. The project involved researching the most appropriate and effective resources/methods for the engagement of young children; trialling some methods on how practitioners can begin to use the resources in their practice and the production of a series of films and guides for the three different age ranges.

Children (Removal of Defence of Reasonable Punishment) (Wales) Act 2020 – Children and Young People
Children in Wales secured funding from the Welsh Government to deliver a new programme of work to develop and deliver a children and young people strategy in support of the implementation of the Children Act. The programme focused on three central objectives:

i. Develop an engagement plan in consultation with relevant stakeholders including young people.
ii. Develop relevant resources for schools and other organisations, on the changes in law within the context of children's rights and complimentary legislative changes.
iii. Undertake an awareness-raising plan to help promote the resources and cascade information about the legislative changes.

Volunteering: Learning & Development opportunities for Young People
We secured a WCVA volunteering grant with the strategic intention to provide learning and development opportunities for young people we engage within the organisation. We have employed a volunteer coordinator, who has created young volunteer opportunities within the organisation and have actively sought out engagement opportunities for placements/funding/students to be hosted at CIW. This has included 3 'Kickstart' posts.

Young Wales Consultation & Participation
We have taken opportunities to expand our consultation and participation work to other funding or grants in addition to our main WG grant. Additional hours are offered to staff to undertake this work in addition to their core roles. This includes short term projects such as the Race Equality Action Plan Consultation and the Voter Support Grant, both for Welsh Government.

Membership
At the end of 2021/22 Children in Wales had 255 members, of which 213 were organisations and 42 were individuals, including students and young people. The slight decrease in membership this year was primarily due to many organisations needing to carefully manage their budgets post-Covid and, unfortunately, memberships to other organisations were affected.

The 2021 Children in Wales Membership Survey was conducted in June/July as an assessment of the current and future needs of our members. Respondents noted that the main reasons for joining include:
(1) The quality of training courses provided.
(2) The opportunity to be part of a collective.
(3) Regular communication and relevant information.

Suggestions on how we could improve our service included:
(1) Have a greater variety of timing formats for our events programme, ie, hour long webinars.
(2) Promote and increase the visibility of our membership benefits.
(3) Improve our social media presence.

Development and delivery of training and consultancy
2021-22 has been another busy and productive year for the Training Department, our versatility and response to moving our training provision to online platforms during the pandemic has enabled us to continue to be an economically competitive option for commissioners and individuals booking our training provision. Our training work continues to develop from a number of opportunities; retendering for large contracts such as the Careers Wales Safeguarding contract, submitting to be part of a training framework e.g., Powys Training, tendering smaller individual courses e.g. Blaenau Gwent training, being commissioned directly such as for Neath Port Talbot Council or our individual advertised courses for professionals to book directly.

Our core work remains that of Safeguarding the Welfare of Children and Young People and related topics. The courses that proved popular during this period were those aimed at better understanding and supporting the needs of young people, particularly in relation to knife crime, criminal exploitation, teenage development, mental health and LGBT+ issues.

As a national Child Rights organisation, our training team continued to promote the implementation of the UNCRC across all courses. This included training around the Social Services and Well-being (Wales) Act 2014 and the 'Importance of Engaging Children in What Matters Conversations', to ensure that the voices of children subject to child protection are heard. We maintained funding from the Welsh Government to promote techniques for children's participation, the UNCRC and the National Participation Standards for children and young people. These sessions were delivered to the child and family workforce at no charge, were well attended and inspired many practitioners to try out new ways to get children and young people at the heart of their activities.

As ever we have been working to keep up with the current trends and the difficulties facing children, young people and families. To this end, we have responded to our members' requests, by developing and running new courses, and adapting existing training.

We continue to draw upon the expertise of our Associate Trainers to deliver specific pieces of training and courses, augmenting and supplementing the range of courses we offer. These have covered topics such as Life Journey training, Telling Children Difficult Information, Motivational Interviewing, Autism in Early Years, Mindfulness in the Workplace, Supervision and Leadership. Our range of associate trainers has grown so that we are able to continue to respond to the changing workforce needs of the children's sector.

We have also embarked on a number of project focused pieces of work such as the WG Corporate Safeguarding Guidance development. This work has been undertaken by working with partners within a subcontracted arrangement. This is a growing demand within the sector as it continues to require short term flexible solutions to strategy or project developments.

Financial review

Fundraising
The Charity does not carry out fundraising activities with the general public that might be in conflict with the fundraising activity of member agencies.

Principal Funding Sources
During the year the Charity raised its income principally from the Welsh Government, membership fees, other grant funders, training and consultancy.

Project funding from the Welsh Government has been a major source of revenue and has been used to employ staff and to implement the work programme with the associated operational costs. The trustees continue to look at means of generating a diverse base of income streams without adversely affecting member organisations to supplement and underpin its primary purpose, including existing work programmes and activities. The Trustees investment in developing training activities has continued to be developed over the year.

Reserves statement
Restricted funds of £120,545 (2021: £170,294) will be used during the year for purposes for which they are received.

At the year-end, the charity had an unrestricted deficit in reserves of £460,774 (2021: £1,364,539). Of these reserves £10,042 was tied up in tangible fixed assets, £401,237 in investments. The charity has a pension liability of £1,028,000 (2021 £1,831,000) that does not require settlement immediately. This deficit fluctuates significantly year on year and directly impacts unrestricted reserves.

The free reserves available to the charity (excluding tangible fixed assets and the pension liability) were £549,311 (2021 £461,236). Free reserves including the pension deficit were negative £478,689 (2021: negative £1,369,764).

The financial reserves that have been set aside since the formation of the organisation are to provide financial stability and the means for the development of the principal activity and support new initiatives. The longer term aim of trustees is to maintain the free reserves at a level that is at least equivalent to six months running costs of the full staffing complement which could exceed £600,000. It will continue to build its training, conferences and events programme as well as developing its membership activity to generate income.

The charity has a balance sheet deficit as at 31 March 2022, taking into account the pension liability. The liability is based on the estimated projected deficit of the Cardiff and Vale of Glamorgan Local Pension fund apportioned to Children in Wales, based on actuarial valuation. The annual FRS102 valuation reflects changes in financial and non-financial assumptions and any liability will only crystallise if Children in Wales withdraws from the scheme or goes into liquidation.

The trustees do not foresee either of these events happening in the near future and are committed to making additional deficiency contributions. The pension scheme advisors set contribution rates for all members' organisations to ensure that deficits are covered in the longer terms.

Investment policy
Trustees regularly review the amount that the organisation requires, to ensure that it is adequate to fulfil the organisation's continuing obligations. Trustees take professional advice towards the investments; currently adopting a cautious low to medium risk approach.

Plans for the future 2022-23

The organisation took significant action to respond to the COVID-19 pandemic, both in terms of adapting our services/programme delivery and addressing costs to ensure we were able to maintain the organisation on a financially sustainable and secure footing. Post COVID, whilst we continue to work mostly online, we are working to develop 'hybrid' or 'blended' working models as the appetite for in-person working returns and responding to both staff and stakeholders concerns around wellbeing.

New challenges this year have arisen from the war in Ukraine, driving up the cost of energy and inflation, which are likely to increase throughout the year. We are mindful too of the effects of climate change, and the organisation is working to reduce its impact on the environment.

To mitigate, we plan to:

- Continue to invest in improving and evolving our digital infrastructure at a vital time.
- Continue to evolve our training service via online delivery, providing vital professional learning opportunities reducing the cost of travel and the impact on the environment
- Continue to seek opportunities to generate innovative income streams which benefit our members and enhance our work.
- Developing and embedding a new approach to project management and impact reporting, to enhance our efficiency and maximise our impact.

We will continue to work closely with members through our Networks and children and young people through Young Wales to ensure that we deliver against our funding objectives. We will continue to make use of the new ways of working adopted this year to deliver this work.

This year we plan to:

- Launch our new Vision and Mission Statements following detailed consultation with members, young people and other stakeholders
- Continue to review the frequency of e-briefings/bulletins to members to ensure we supply them with the amount of information that they need
- Provide a regular opportunity for the children and families workforce to attend webinars focused on priority issues
- We've continued to embed the approach adopted last year keeping our network meetings in an online format and setting the frequency of meetings to reflecting increased workload and challenges, where appropriate.

We will continue to evolve our approach to reporting and monitoring progress in order to enhance our focus upon outcomes and impact, which we can then feed-back into our future planning.

Having secured a grant to appoint a Volunteer Co-ordinator last year, we will work to drive forward innovative ideas for ways that young volunteers can have an impact within our organisation.

Structure, governance and management

Governing document
Children in Wales is both a Registered Charity and a Company Limited by Guarantee governed by its Articles of Association dated 9 October 2012.

Children in Wales is a membership organisation. Full membership is open to organisations and individuals from third, statutory and independent sectors who support the strategic aims of the charity. The activities of the organisation are driven for the benefit of children and young people in Wales. The Charity and its members are dedicated to a programme of activities based on the mutual desire to benefit children and young people across Wales regardless of gender, class or ethnic background. The activities of the organisation are driven for the benefit of children, young people and their families in Wales. The organisation's approach is inclusive and public participation is encouraged through service user engagement in activities. In particular the Children in Wales 'Young Wales' initiative supports and empowers children and young people to have their say and influence government. Families and carers are also able to have their voices heard through the charity's work with parents and carers.

The organisation is governed by a Trustee Board, comprising up to 12 trustees that meets not less than three times in each financial year (usually quarterly). There is also a Finance & Human Resources Committee (F&HR Sub Committee) that meets quarterly in advance of the Trustee Board. The Trustees elect and appoint the members of the F&HR Committee from the Trustee Board. The F&HR Committee is responsible, under the direction of the Trustees for the overall finances and human resources of the Charity and exercises the powers given to it as approved by the Trustee Board. The Trustee Board has oversight of its work through reports to each of the Trustee Board meetings and the Trustee Board may amend these powers from time to time.

A Policy Council meets three times per year to consider and make recommendations about children and young people's policy issues to the Trustee Board, but has no governance function. The Policy Council comprises up to ten pre-appointed members from key bodies, with a further 21 elected places from the membership, plus the 12 Trustees who are automatically members of the Policy Council.

Recruitment and appointment of Trustees
All current members of Children in Wales are eligible to nominate and stand for election and to vote. Members of the Trustee Board must be Members of Children in Wales (by virtue of organisational or individual membership). The Trustee Board comprises up to nine elected and three appointed Trustees. Trustees can serve for up to two consecutive terms of office of three years, following which there must be a break of at least two years before they are eligible to stand for re-election.

Honorary Officers are either appointed at the AGM or elected by the Trustee Board from Board members in a subsequent board meeting.

In order to achieve a balance of representation on the Trustee Board to reflect the diversity of the Charity, Trustees may co-opt additional members following the AGM.

Functions of the Trustee Board include:

- to control the Charity and its property and funds
- to be responsible for the overall governance and strategic direction of Children in Wales
- to develop the aims, objectives and goals of Children in Wales in accordance with the governing document, legal and regulatory guidelines
- to ensure that Children in Wales and its representatives function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- to uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust in Children in Wales
- to recruit and appoint the Chief Executive

The Trustee Board is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders, the Charity Commission and Companies House. Trustee Board members are required to sign a Code of Conduct declaration and Register of Interests.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are set out in Note 9 to the accounts.

Trustee induction and training
New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Terms of Reference/Job Description/Conflict of Interest briefing
- Code of Conduct
- Declaration of Interest form
- Skills & Knowledge Audit form
- Charity Commission guidance for Trustees, including CC3 – The Essential Trustee: what you need to know & CC3a –Charity Trustee: what's involved
- Welsh Council for Voluntary Action guidance - Trustees & Governance
- Equal Opportunities Monitoring form

Children in Wales Background Information

- Articles of Association
- Membership & Information literature
- Annual Report and Annual Accounts for the previous three years
- Organisational Chart
- List of current Trustees
- Minutes of Annual and Extraordinary General Meetings for the previous three years
- Minutes of the previous three Trustee Board meetings
- Copies of Management Accounts prepared since the last audited accounts
- Children in Wales Insurance Policies
- List of Children in Wales' professional advisers
- Information regarding Trustee Board meetings

Prior to their first meeting the new Trustee meets key employees and other trustees, and receives an introduction to the organisation. During their tenure, Trustees are given regular information for trustees from the Charity Commission and other sources and advised of training opportunities and other events relevant to their role.

Organisational structure
The Chief Executive, Owen Evans, is responsible for the day to day management of the organisation and is accountable to the F&HR Committee for financial and human resources matters, and overall to the Trustee Board. Following some staffing changes during 2021/22, there is a Policy Director, a Business Development and Delivery Director, a Finance & Operations Director, an Administration Manager, an Administrator and a Communications Officer who, together with the Chief Executive, form the Senior Leadership Team. On 31 March 2022 there were 13 full time and 14 part time staff employed by Children in Wales.

The Senior Leadership Team is in charge of the charity's day to day operation.

Salaries are reviewed through a benchmarking process in line with other charities. Each post is then linked to a particular point on the NJC scale. Pay awards are limited to inflation awards in line with the inflation increases negotiated in the Wales and England NJC pay negotiation process.

The total employee benefits of the 5 key management personnel of the Charity are as detailed in Note 7 of the financial statements.

Relationships with related parties
Numerous children's organisations in Wales are involved with Children in Wales in a variety of ways. Many are members, others send staff and/or young people to conferences, events, seminars, workshops and training events. As the national representative body for the children's sector in Wales on the Third Sector Partnership Council, Children in Wales also works in partnership with the other national representative bodies such as the Wales Council for Voluntary Action (WCVA).

Risk management
The Trustee Board conducts a review of the major risks to which the organisation is exposed. A risk register is maintained and is updated regularly by staff and quarterly with Trustees with appropriate action plans. Where necessary, systems and procedures have been established to mitigate the risks the charity faces.

The three key risks that Trustees have identified are:-

1. There is a Strategic Risk because the Charity's main funding is drawn from restricted project grants from Welsh Government rather than as core or unrestricted funds. This could potentially lead to deflection from the basis upon which the organisation was formed and offers a challenge to its neutral umbrella representation function. To mitigate this, staff and trustees are advocating to funders the need for core funding to exercise the national umbrella representational function and also developing a strategy to diversify funding. The organisational strategic direction is regularly reviewed with project partners and clear messages are communicated to members and wider stakeholders.

2. There is a Financial Risk due to the potential of inadequate funds due to a reduction in number and size of grants to third sector organisations from Welsh Government and other funders. This could lead to reduction in work with a consequent reduction in size of the charity. Mitigation against this is by diversifying funding streams through an income generation strategy, increasing membership, and providing an increased range of online training and events.

3. There is a Financial Risk due to the underfunding of the Pension fund. It is recognised that this is largely outside of the organisation's control, however Trustees continue to take mitigating action by monitoring developments within the scheme, considering alternative schemes for new employees and by taking professional advice.

Reference and administrative details

Charity name	Children in Wales – Plant Yng Nghymru
Registered charity number	1020313
Company registration number	2805996
VAT registration number	850 934 516
Registered office	21 Windsor Place Cardiff CF10 3BY

Trustee Board 2021-2022

Dr David Williams, Aneurin Bevan Teaching Health Board (Chair)
Suman Bhogal (Treasurer)
Bethan Webber, Home Start Cymru
Cherrie Bija, Faith in Families
Deborah Jones, Voices from Care Cymru
Diane Daniel (resigned October 2021)
Dr Nia John, Royal College of Paediatrics & Child Health in Wales
Emeritus Professor Patrick Thomas
Fateha Ahmed, EYST (appointed October 2021)
Helen Mary Jones (appointed October 2021)
Jackie Murphy, TGP Cymru
Jane Newby (resigned October 2021)
Jenny Williams, Conwy County Borough Council
Professor David Egan, Cardiff Metropolitan University (resigned October 2021)
Sarah Crawley, Barnardo's Cymru

Chief Executive	Owen Evans
Auditors	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff, CF23 8AB

Bankers	HSBC 75 Llandennis Road Rhyd-Y-Penau Cardiff CF23 6EE
	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	Hugh James Two Central Square Cardiff CF10 1FS
	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF
	Darwin Gray Helmont House Churchill Way Cardiff CF10 2HE
Investment advisors	Brewin Dolphin Securities Limited 2nd Floor 5 Callaghan Square Cardiff CF10 5B

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.

SBhogal

Ms S Bhogal
Trustee
Dated: 28th September 2022

Dr D I Williams
Trustee
Dated: 28th September 2022

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Children in Wales - Plant Yng Nghymru for the purpose of company law, 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).

Company Law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHILDREN IN WALES - PLANT YNG NGHYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Opinion

We have audited the financial statements of Children in Wales - Plant Yng Nghymru (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

6-10-2022

Azets Audit Services

Chartered Accountants
Statutory Auditor

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	18,435	-	18,435	1,097	-	1,097
Charitable activities	4	224,311	1,089,173	1,313,484	295,146	967,087	1,262,233
Investments	5	13,051	-	13,051	12,515	-	12,515
Total income		255,797	1,089,173	1,344,970	308,758	967,087	1,275,845
Expenditure on:							
Charitable activities	6	191,541	1,121,828	1,313,369	401,318	947,204	1,348,522
Net gains/(losses) on investments	11	19,415	-	19,415	59,125	-	59,125
Net incoming/(outgoing) resources before transfers		83,671	(32,655)	51,016	(33,435)	19,883	(13,552)
Gross transfers between funds		17,094	(17,094)	-	-	-	-
Net incoming/(outgoing) resources		100,765	(49,749)	51,016	(33,435)	19,883	(13,552)
Other recognised gains and losses							
Actuarial gain/(loss) on defined benefit pension schemes		803,000	-	803,000	(666,000)	-	(666,000)
Net movement in funds		903,765	(49,749)	854,016	(699,435)	19,883	(679,552)
Fund balances at 1 April 2021		(1,364,539)	170,294	(1,194,245)	(665,104)	150,411	(514,693)
Fund balances at 31 March 2022		(460,774)	120,545	(340,229)	(1,364,539)	170,294	(1,194,245)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN IN WALES - PLANT YNG NGHYMRU

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		10,042		5,225
Investments	13		401,237		384,503
			411,279		389,728
Current assets					
Debtors	15	113,608		120,276	
Cash at bank and in hand		287,272		275,563	
		400,880		395,839	
Creditors: amounts falling due within one year	16	(98,777)		(117,754)	
Net current assets			302,103		278,085
Total assets less current liabilities			713,382		667,813
Creditors: amounts falling due after more than one year	18		(25,611)		(31,058)
Provisions for liabilities			(1,028,000)		(1,831,000)
Net liabilities			(340,229)		(1,194,245)
Income funds					
Restricted funds	21		120,545		170,294
Unrestricted funds					
General unrestricted funds		567,226		466,461	
Pension reserve		(1,028,000)		(1,831,000)	
			(460,774)		(1,364,539)
			(340,229)		(1,194,245)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27/9/2022

Dr D I Williams
Trustee

Company registration number 02805996

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	27		4,810		(31,746)
Investing activities					
Purchase of tangible fixed assets		(7,993)		(4,635)	
Purchase of investments		(51,868)		(97,146)	
Proceeds on disposal of investments		54,549		99,532	
Investment income received		13,051		12,515	
Net cash generated from investing activities			7,739		10,266
Financing activities					
Proceeds from borrowings		-		31,058	
Repayment of borrowings		(840)		-	
Net cash (used in)/generated from financing activities			(840)		31,058
Net increase in cash and cash equivalents			11,709		9,578
Cash and cash equivalents at beginning of year			275,563		265,985
Cash and cash equivalents at end of year			287,272		275,563

1 Accounting policies

Charity information

Children in Wales - Plant Yng Nghymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Windsor Place, Cardiff, CF10 3BY, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The charity has a balance sheet deficit at 31 March 2021 due to the pension liability. The liability is based on the estimated projected deficit of the Cardiff and Vale of Glamorgan Local Pension fund apportioned to Children in Wales based on actuarial valuation. Changes in the annual FRS102 valuation reflect changes in financial and non-financial assumptions and any liability will only crystallize if Children in Wales withdraws from the scheme or goes into liquidation. The trustees do not foresee either of these events happening in the near future and are committed to making additional deficiency contributions. The pension scheme advisors set contribution rates for all members' organisations to ensure that deficits are covered in the longer terms.

Therefore these accounts have been prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income is primarily devised from grant income supporting the principal objects of the charity. The following specific policies are applied to particular categories of income. Grant income is recognised when it is reasonably certain to be received and only deferred where the donor has imposed restrictions on the expenditure or resources which amount to pre-conditions on use.

1 Accounting policies **(Continued)**

Investment income is included when receivable.

Membership, training and consultancy income is recognised in the period to which it relates with any amounts received in advance being deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Costs are allocated between direct charitable expenditure and other expenditure according to the nature of the cost. Where items relate to more than one category they are apportioned between the categories according to the nature of the cost.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	25% on cost
Furniture	15% reducing balance
Computers	33% on cost

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies **(Continued)**

1.11 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the charity during the year in accordance with FRS102.

The charity utilises a defined benefit scheme for its employees, which is operated through the Cardiff and Vale Local Government pension scheme. The assets of the scheme are held separately from those of the charity. Pension scheme liabilities are measured on an actuarial basis using a projected unit method and are discounted to their present value using an AA corporate bond rate. Pension scheme assets are valued at market value at the balance sheet date. The pension scheme deficit is recognised in full on the balance sheet.

1.12 Taxation

As a charity, Children in Wales is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Donations and gifts	18,435	1,097

4 Charitable activities

	2022 £	2021 £
Membership subscriptions	10,317	13,349
Better connected children, young people & workforce	320,188	306,908
Influencing policy, practice and research	368,666	353,376
Better informed children young people & workforce	460,800	441,689
Governance & administration of charity	90,700	86,702
Membership support services	62,813	60,209
	1,313,484	1,262,233
Analysis by fund		
Unrestricted funds	224,311	295,146
Restricted funds	1,089,173	967,087
	1,313,484	1,262,233
For the year ended 31 March 2021		
Unrestricted funds	295,146	
Restricted funds	967,087	
	1,262,233	

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from listed investments	13,051	12,515

6 Charitable activities

	Better connected CYP & w/force	Influencing practice & development through representation and consultation	Better informed children young people & workforce	Membership & support services	Total 2022	Total 2021
	£	£	£	£	£	£
Staff costs	190,515	485,619	280,576	27,711	984,421	939,960
Consultancy fees	8,510	8,663	12,530	1,238	30,941	24,519
Recruitment	2,353	2,396	3,465	342	8,556	-
Training	12,181	12,403	17,939	1,772	44,295	25,615
Meetings & conference expenses	1,967	2,003	2,897	286	7,153	589
Subscriptions	1,323	1,347	1,949	192	4,811	5,364
Investment management fees	608	619	895	88	2,210	2,378
Grants awarded	1,100	1,120	1,620	160	4,000	-
	218,557	514,170	321,871	31,789	1,086,387	998,425
Share of support costs (see note 8)	57,578	58,625	84,796	8,375	209,374	263,738
Share of governance costs (see note 8)	4,847	4,917	7,109	735	17,608	86,359
	280,982	577,712	413,776	40,899	1,313,369	1,348,522

7 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	13,809	8,951
Depreciation of owned tangible fixed assets	3,176	1,802

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	-	-	-	-	70,362	70,362
Depreciation	3,176	-	3,176	1,802	-	1,802
Insurance	5,458	-	5,458	5,349	-	5,349
Repairs & renewals	7,162	-	7,162	25,899	-	25,899
Travel & subsistence	15,630	-	15,630	8,558	-	8,558
Communication	78,127	-	78,127	89,279	-	89,279
Rent	46,770	-	46,770	67,838	-	67,838
Other premises costs	23,862	-	23,862	23,374	-	23,374
Bank charges/bad debts	293	-	293	408	-	408
Irrecoverable VAT	28,896	-	28,896	41,231	-	41,231
Audit fees	-	13,809	13,809	-	8,951	8,951
Legal and professional	-	3,665	3,665	-	7,046	7,046
Trustees expenses	-	134	134	-	-	-
	209,374	17,608	226,982	263,738	86,359	350,097
Analysed between						
Charitable activities	209,374	17,608	226,982	263,738	86,359	350,097

Governance costs includes payments to the auditors of £7,560 for audit fees and £6,249 for accountancy services (2021- £7,560 for audit fees and £1,731 for accountancy services).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

1 trustee was reimbursed expenses totalling £134 relating to gifts for resigning trustees (2021- 1 trustee totalling £302).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Employees	26	26

Employment costs	2022 £	2021 £
Wages and salaries	692,780	741,922
Social security costs	64,729	60,886
Other pension costs	226,912	207,514
	984,421	1,010,322

Included within Wages and salaries is £15,333 relating to recruitment and training.

Key management personnel
The key management personnel of the charity comprise of the trustees, the Chief Executive Officer, the Policy Directors, the Finance & Operations Director and the Administration Manager. The total employee benefits of the key management personnel of the charity were £325,760 (2021: £289,178).

There were no employees whose annual remuneration was £60,000 or more.

	1	-

11 Net gains/(losses) on investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Revaluation of investments	19,415	59,125

12 Tangible fixed assets

	Office equipment	Furniture	Computers	Total
	£	£	£	£
Cost				
At 1 April 2021	924	4,820	4,868	10,612
Additions	-	5,477	2,516	7,993
At 31 March 2022	924	10,297	7,384	18,605
Depreciation and impairment				
At 1 April 2021	416	150	4,821	5,387
Depreciation charged in the year	139	2,574	463	3,176
At 31 March 2022	555	2,724	5,284	8,563
Carrying amount				
At 31 March 2022	369	7,573	2,100	10,042
At 31 March 2021	508	4,670	47	5,225

13 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 April 2021	382,147	2,356	384,503
Additions	51,868	-	51,868
Valuation changes	19,415	-	19,415
Cash movement	-	(509)	(509)
Disposals	(54,040)	-	(54,040)
At 31 March 2022	399,390	1,847	401,237
Carrying amount			
At 31 March 2022	399,390	1,847	401,237
At 31 March 2021	382,147	2,356	384,503

14 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	399,390	382,147

15 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	86,563	32,791
Other debtors	7,666	69,454
Prepayments and accrued income	19,379	18,031
	113,608	120,276

16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Borrowings		4,607	-
Other taxation and social security		5,859	2,022
Government grants		12,347	1,617
Trade creditors		38,120	68,765
Accruals and deferred income		37,844	45,350
		98,777	117,754

17 Deferred income

Deferred income relates to membership, consultancy and training income received in advance.

	2022 £	2021 £
Balance brought forward	1,617	32,885
Income received in the year	209,856	160,051
Released to income	(199,126)	(191,319)
Balance carried forward	12,347	1,617

18 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Borrowings	25,611	31,058

The borrowings represents a loan from WCVA which is required to be paid in full within 10 years from the date of drawdown. No capital or interest payments are due within the first 24 months.

19 Loans and overdrafts

	2022	2021
	£	£
Other loans	30,218	31,058
Payable within one year	4,607	-
Payable after one year	25,611	31,058

The long-term loans are not secured by fixed charges.

Wales Council for Voluntary Action provided Children in Wales with a loan in two phases. The second phase was received in the year ended 31 March 2022.

Repayments and interest were chargeable monthly on the Phase 1 loan from July 2021. Interest is charged at a rate of 2%. Repayments and interest on the Phase 2 portion of the loan are expected to commence in the next financial year on a date to be agreed with the lender. The full balance of the loan is to be repaid over 10 years.

20 Defined benefit pension scheme

The charity utilises a pension scheme providing benefits based on final pensionable pay which is operated through the Cardiff and Vale Local Government pension scheme. The assets of the scheme are held separately from those of the charity.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was at 31 March 2020. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return of investments and the rate of increase in salaries and pensions. It was assumed that inflation would be 2.7%, rate of general increase in salaries 2.9%, rate of increase to pensions in payment 1.9%, rate of increase to deferred pensions 1.9% and discounted rate of 2.3%.

The pension charge for the year was £257,000 (2021: £203,000). The contributions of the employer were 29.9% and employee contributions were a percentage of earnings respectively. The standard contribution rate was 15.5%. The charity contribution from 2012 will be 22.2%. Under the projected unit method the current service costs would be expected to increase over time as members of the scheme approach retirement.

The employer's regular contributions to the Fund for the accounting year 31 March 2023 are estimated to be £292,000.

20 Defined benefit pension scheme (Continued)

Value of scheme assets and liabilities

	2022	2021
	£	£
Fair value of scheme assets	5,393,000	4,744,000
Fair value of scheme liabilities	(6,421,000)	(6,575,000)
Pension scheme (deficit)	(1,028,000)	(1,831,000)

Movement in year

	2022	2021
	£	£
Scheme deficit at beginning of year	(1,831,000)	(1,165,000)
Expected return on assets	504,000	90,000
Current service costs	(285,000)	(213,000)
Interest costs	(137,000)	(115,000)
Contributions by the employer	257,000	203,000
Actuarial gain/(loss) for the period	517,000	(631,000)
Past service cost adjustment	(53,000)	-
Pension scheme deficit at the year end	(1,028,000)	(1,831,000)

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Welsh Government Children in Wales Grant	39,980	725,848	(725,848)	39,980	780,358	(771,648)	-	48,690
All Wales Child Protection Procedures	16,625	-	-	16,625	-	-	(16,625)	-
Welsh Government - Young Carers	220	13,781	(13,872)	129	13,993	(14,057)	(65)	-
TSRF Phase 2 - Funding officer	-	-	-	-	12,308	(56,045)	43,737	-
PHW - Parenting Pilot Programme	23,262	-	-	23,262	-	-	(23,262)	-
Various small grants	-	-	-	-	25,424	(33,463)	8,039	-
WG Sustainable Social Services	52	10,000	(10,000)	52	10,000	(9,972)	(80)	-
IRM	1,640	57,321	(52,853)	6,108	101,514	(92,514)	-	15,108
WG - COSD - Dev Guides	9,583	-	-	9,583	-	-	(9,583)	-
WG - Loneliness and Isolation	560	-	-	560	-	-	(560)	-
PHW - Parents Information Project	18,681	-	-	18,681	-	-	(18,681)	-
Getting Ready Project	1,845	55,714	(56,466)	1,093	52,483	(52,482)	-	1,094
Price of Pupil Poverty	32,963	29,990	(29,116)	33,837	46,918	(43,717)	-	37,038
NYSG National	5,000	-	(183)	4,817	10,000	(5,246)	-	9,571
EHRC Project	-	17,382	(1,815)	15,567	-	-	-	15,567
Job Retention Scheme	-	57,052	(57,052)	-	-	-	-	-
Kickstart	-	-	-	-	9,187	(13,702)	-	(4,515)
WCVA Volunteer Co-ordinator	-	-	-	-	17,988	(19,996)	-	(2,008)
Young Voters Grant	-	-	-	-	9,000	(8,986)	(14)	-
	150,411	967,088	(947,205)	170,294	1,089,173	(1,121,828)	(17,094)	120,545

21 Restricted funds **(Continued)**

Welsh Government Children in Wales Grant– grant to deliver a project entitled 'Tackling poverty and promoting children's rights – children & families policy, practice and strategic development programme'

All Wales Child Protection Procedures – Children in Wales is secretariat for the All Wales Child Protection Procedures Review Group and holds the budget on the group's behalf. Any payments made are agreed by the group.

Welsh Government Young Carers- Welsh Government grant to facilitate the participation of young carers and ensure their views are heard by the Minister for Health.

Children's Financial Capability and Parenting Pilot Programme – grant from Money Advice Service (MAS) to roll out the Wales end of the scheme.

WG Sustainable Social Services Grant - Welsh Government grant received to improve the wellbeing and increase the voice and control in relation to the social care of disabled children, young people and children and young people who are 'looked after' (LAC) or care leavers. The project also creates mutual support groups for kinship carers (including special guardians) across Wales so they are able to care effectively

Independent Review Mechanism (IRM) – following the closure of BAAF the IRM has been moved to the administration of Children in Wales.

WG COSD - Funding from Welsh Government to produce a suite of 6 guides designed for schools across Wales, which identify many of the challenges poverty presents for learners in respect of their education and well-being and sets out a number of interventions schools can adopt to help ameliorate the impact of poverty by taking a whole school approach.

21 Restricted funds **(Continued)**

Welsh Government - Loneliness and Isolation - Children in Wales was commissioned by Welsh Government to develop a bilingual child friendly version of the consultation document to be circulated to all our contacts across Wales. The young people's version was circulated to our members and posted on the website. The work was also taken to a workshop event in Llanrwst North Wales and a conference in Cardiff. Over 120 young people responded to the consultations at events and a further 50 replied on line.

PHW - Parents Information Project- Children in Wales will work with Public Health Wales to reach groups of parents of pre-birth to seven years old to inform them and to gather their views about methods and types of information that they wish to receive.

Getting Ready Project - Grant aim is to increase the housing support available to vulnerable young people who are transitioning from local authority care.

Price of Pupil Poverty - Funding received is to develop a suite of guides aimed at schools and educators to raise awareness of the impact of poverty on pupils. Furthermore a designated development officer is to be recruited to work directly with schools for training and support.

NYSG National - National Youth Stakeholders Group is an all Wales Youth led reference group addressing and reviewing mental health and Wellbeing initiatives. CiW are responsible for the recruitment of the group and the facilitation and communications for each event.

EHRC Project - EHRC funding is to deliver a series of activities for organisations in Wales to help them identify the key priority children's rights issues.

Job Retention Scheme- The restricted fund represents funds received to fund employee salary costs who were placed on furlough.

The **Kickstart Scheme** provides funding to create new jobs for 16 to 24 year olds on Universal Credit who are at risk of long term unemployment.

WCVA Volunteer Co-ordinator Support grant to employ a Volunteer Coordinator in to encourage the engagement of new young volunteers into the third sector.

Young Voters Grant Support grant to employ a Volunteer Coordinator in to encourage the engagement of new young volunteers into the third sector

22 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	10,042	-	10,042	5,225	-	5,225
Investments	401,237	-	401,237	384,503	-	384,503
Current assets/ (liabilities)	181,558	120,545	302,103	107,791	170,294	278,085
Long term liabilities	(25,611)	-	(25,611)	(31,058)	-	(31,058)
Provisionsand pensions	(1,028,000)	-	(1,028,000)	(1,831,000)	-	(1,831,000)
	(460,774)	120,545	(340,229)	(1,364,539)	170,294	(1,194,245)

23 Liability of trustees

The charity is limited by guarantee, not having a share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each trustee of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company.

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	44,814	44,814
Between two and five years	149,485	132,996
In over five years	187,708	230,208
	382,007	408,018

25 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

26 Contingent asset

There is a contingent asset at the year end relating to compensation from a professional indemnity claim raised by Children in Wales. A settlement has been offered of a value of £51,000, but has not yet been accepted.

27	**Cash generated from operations**	**2022**	**2021**
		£	**£**
	Surplus/(deficit) for the year	51,016	(13,552)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(13,051)	(12,515)
	Fair value gains and losses on investments	(19,415)	(59,125)
	Depreciation and impairment of tangible fixed assets	3,176	1,802
	Movements in working capital:		
	Decrease in debtors	6,668	34,441
	(Decrease)/increase in creditors	(34,314)	48,471
	Increase/(decrease) in deferred income	10,730	(31,268)
	Cash generated from/(absorbed by) operations	4,810	(31,746)

28 Analysis of changes in net funds

	At 1 April 2021	**Cash flows**	**At 31 March 2022**
	£	**£**	**£**
Cash at bank and in hand	275,563	11,709	287,272
Loans falling due within one year	-	(4,607)	(4,607)
Loans falling due after more than one year	(31,058)	5,447	(25,611)
	244,505	12,549	257,054

29 Custodial Trustee - Edward Nichol Fund

The Children's Society has withdrawn from Wales and left behind two Victorian legacies, bequeathed for work with deprived children in Wales.

In order that the funds could be spent in accordance with the donors' wishes, the Children's Society split the fund 80% to Tros Gynnal Plant and 20% to the Church in Wales Diocese of Llandaff. Children in Wales was nominated to be the Custodial Trustee of the newly created "Edward Nicholl Trust" and will pay the income received by the fund to Tros Gynnal Plant and the Church in Wales in the agreed proportions.

In accordance with Charity Commission guidelines on "Funds held as Custodial Trustee" the assets of the Edward Nicholl Trust Fund are not included in the Balance Sheet.

The assets of the fund are held separately from the charity's own assets and are safely held in either a trust bank account or with appointed investment managers.

The object of the Edward Nicholl Fund is the care and support of children and young persons. This is consistent with the objects of Tros Gynnal Plant and the Church in Wales, to which the money shall be applied. The trustees seek to adopt a conservative investment policy to achieve a return and capital growth and also take professional advice towards the investments.

29 Custodial Trustee - Edward Nichol Fund (Continued)

Assets held at 31 March

	2022	2021
	£	£
Funds held in the trust bank account	49,595	19,562
Fair value of the investment portfolio by investment managers	1,518,288	1,423,035
Total assets	1,567,883	1,442,597

CHILDREN IN WALES-PLANT YNG NGHYMRU

England & Wales - Charity number 1020313

Accounts

Charity Registration No. 1020313

Company Registration No. 02805996 (England and Wales)

CHILDREN IN WALES - PLANT YNG NGHYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CHILDREN IN WALES - PLANT YNG NGHYMRU

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CHILDREN IN WALES - PLANT YNG NGHYMRU

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

Main objectives
Children in Wales promotes, advocates and supports full implementation of the United Nations Convention on the Rights of the Child. It covers a wide range of issues including promoting effective early intervention services and improving the lives of vulnerable and disadvantaged children, young people and families in Wales and those who are discriminated against. It also promotes positive parenting, family support and good quality childcare. A particularly important part of the work involves an enhanced model of children and young people's participation across Wales so that their views are heard by government and policy makers. This programme of work is known as Cymru Ifanc/Young Wales and also involves training for both children and young people and the workforce.

Following Public Health Wales and Welsh Government guidance, our offices were closed throughout the year and staff adapted to working from home in order to safeguard their wellbeing and the wellbeing of those they work with. The organisation made use of the Government's Coronavirus Job Retention Scheme to cover salaries of those staff whose work was directly affected by the lockdown measures. To mitigate against the loss of income due to postponed or cancelled events, other grants such as the Third Sector Resilience Grant were successfully applied for.

As we moved through the year, more mitigating actions were put in place. The organisation moved its Cardiff office to a smaller location, saving on rental costs. An Agile Working Policy was implemented to support this, providing a structure for staff working from different locations going forward. A re-structure was implemented, streamlining the management of the organisation and saving employment costs, with five members of staff taking voluntary redundancy.

As the pandemic continued and it was established that remote working would be the norm throughout the year for those working in the sector, the organisation worked hard to move all its activities online. Making use of online meeting platforms, such as Microsoft Teams and Zoom, and interactive software to engage participants, our training courses, networks and forums and Trustee meetings were all moved online.

A new user- and child-friendly website was launched which, alongside a re-branding, ensured greater alignment across key work-streams and enlivened the organisation's online presence. The introduction of a learning management system (LMS) has enabled more automation and streamlining of booking and payments systems. This work is underpinned by a close adherence to the GDPR and data protection regulations.

These measures have allowed Children in Wales to continue its aim to improve the wellbeing outcomes of children, young people and families in Wales through the following strategic objectives:

- **Strategic Objective 1:** To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through Young Wales and other participation activity, in order to inform policy and practice development whilst empowering children and young people.

- **Strategic Objective 2:** To work with Children in Wales's membership organisations and wider partners to enhance the connections, engagement and knowledge of the cross sector children, young people and family support workforce in respect of:

- children's rights/UNCRC
- methods of children and young people's participation
- policy and practice in delivering Welsh Government's national priorities

- **Strategic Objective 3:** To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross sector children and families workforce, member organisations as well as from children and young people.

Work to improve the lives of children and young people in Wales, especially those in need or marginalised was delivered through the following activities:

- work to develop, maintain and support forums, networks and groups to bring the children, young people and family support workforce and also service users together to share information, research, policy and practice related to specific areas

- providing an active national model of children and young people's participation **'Cymru Ifanc/Young Wales'** to influence Welsh Government, with partners Voices From Care Cymru and Tros Gynnal Plant, providing a dedicated website and increased social media activity as well as training for children, young people and the workforce on children's rights and child participation

- consulting with the children's workforce and children, young people and families to establish their views in relation to influencing policy and practice development and to represent them in Wales, the UK and international groups/committees as well as supporting children and young people to be representatives

- work with members and other professionals and stakeholders to develop, support, review and promote policy development, practice development and research relevant to contributing to implementation of Welsh Government programmes

- Providing the children and families' workforce and policy makers with a range of opportunities to access information about the development of policies, practice and services for children and young people. This includes the website, quarterly mail-outs including newsletters, e-briefings, training, workshops, seminars and conferences, talks and presentations and responding to enquiries. Public, political and professional awareness is also raised through media work and campaigns

- Ensuring the charity's work delivers its aims for the public benefit of children, young people and their families

Children in Wales reviews its aims, objectives and activities annually. This review looks at what has been achieved and the outcomes of the activity in the previous 12 months. The review also looks at the success of each key activity and the outcomes achieved. The review helps ensure that the aims, objectives and activities remain focussed on the stated purposes. In the furtherance of these aims, the Trustees of Children in Wales have complied with the duty in S4 of the Charities Act 2006 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The **first outcome** is that more children and young people, especially those who may have more difficulty getting their views heard, will have the opportunity to have a voice to influence Welsh Government and other policy makers. The national model of children and young people's participation, 'Cymru Ifanc/Young Wales' creates a platform through online, social media and a dedicated website as well as national and regional meetings, direct engagement with local authority Youth Forums, schools and third sector organisations that support groups of vulnerable children and young people to participate in policy and practice matters that affect them.

The **second outcome** of the work of Children in Wales includes an active range of organisations and individuals linked together in a proactive network resulting in improved policy and practice for the benefit of all children and young people in Wales. Equal access to Children in Wales' services is vital to successful outcomes.

Children and Young People and Members of the multi-disciplinary and cross sector children's workforce will:

- be better informed about children's rights and children and young people's participation methods, children and family issues, policy and practice from receiving information and training and making connections with others, gaining perspectives from across Wales and from different disciplines and sectors
- have the opportunity to contribute to identifying, developing and influencing national policy and practice priorities to improve the lives of children and young people and to support vulnerable families in Wales
- have the opportunity to take action through 'speaking with one voice' with others to influence children and family support policy and practice in a co-ordinated way
- be more able to establish and sustain national, regional and local connections and networking with colleagues working to support children, young people and their families in their specific area of interest
- be better equipped to support groups of vulnerable or marginalised children, young people and their families to express their views and be more actively involved in policy and practice development affecting them
- support new and exciting initiatives which make a positive difference in the lives of children, young people and their families in Wales
- support All Wales campaigns such as promoting the UNCRC, Advocacy, Removing the Defence of Reasonable Punishment and the End Child Poverty Network Cymru
- influence and inform the media, members of the public, local, national, UK and European decision makers and public bodies of current practice developments, issues and concerns so that they can be more effectively implemented locally and nationally

Achievements and performance

Using the framework of the UNCRC, in particular in increasing children and young people's participation, combating child poverty and supporting families, the main objectives for the year were as follows:

Objective 1: To inform and enable children and young people to participate effectively and have their views heard by Ministers and policy makers through 'Young Wales' - 'Cymru Ifanc'

Outcome: Children and young people are enabled to understand and engage in influencing and developing policy and practice in accordance with the National Children and Young People's National Participation Standards for Wales for Wales. Children and young people are enabled to develop their knowledge and skills in relation to contributing to and influencing policy makers and practitioners. Children and young people are enabled to develop their knowledge, understanding and skills through engagement with Ministers and policymakers.

Expenditure of £425,835 (i.e. £360,623 plus £65,212)

Objective met through:

Cymru Ifanc/Young Wales is the national participation hub, working with schools, youth forums, local authorities, national organisations and individuals to ensure that children and young peoples' voices are heard.

- Specific to this year, two extensive surveys 'Coronavirus and Me' were carried out in partnership with the Children's Commissioner's Office to gauge children and young people's views on Covid-19 and how the lockdown had affected them.
- The views of children and young people of all ages and from across Wales continued to be sought throughout the year, and formed the basis for 8 consultation responses to Welsh Government.
- Through Cymru Ifanc / Young Wales, children and young people were provided with the opportunity to meet with Ministers, lead officials and policy makers at Welsh Government. This year has been particularly productive and children were enabled to discuss matters around the pandemic and access to mental health services on more than one occasion with the First Minister and the Deputy Minister. Further opportunities were provided for groups of children to discuss with Ministers the Government's Digital Strategy, the National Forest and the Whole School Approach for Mental Health and Well-being. Youth policy issues including mental health, education, youth participation, climate change, transport and inequalities have been shared with Government officials.
- Awareness raising and learning sessions: Online digital awareness training was delivered to a range of young people across the regions.
- Throughout the year, work continued to develop the Cymru Ifanc – Young Wales brand, in particular with greater use of social media. Monthly e-bulletins were distributed and posts were regularly shared on the Young Wales Cymru Ifanc Twitter and Instagram feeds. Followers of these social media feeds increased by 10% and 20% respectively.
- During the year, the Young Wales Project Board met regularly online to advise on and develop the work of Young Wales Cymru Ifanc. The membership of the Boards was developed throughout the year and with input from the Equality & Diversity Inclusion Group 5 new young people joined the Board.
- Inspection work for the National Participation Kitemark scheme has been halted due to the pandemic, however work continued to promote the scheme and we have recorded great interest from a broad range of organisation wishing to adopt the National Participation Standards and have signed up to the Charter as the first step.
- This year 17 young people were voted in as Wales members of the UK Youth Parliament's annual programme of activities led by British Youth Council. The online Make your Mark Ballot has chosen its priorities for 2021 which are Free University, Support our Mental Health and Take Action on the Climate Emergency: Stop Plastic Pollution. Young Wales will now make these issues their priorities throughout this year.
- Events for young people: A national conference held online over 3 days took place, with a number of breakout workshop sessions.

Objective 2: To enhance the connections, engagement and knowledge of the cross sector children, young people and family support workforce in respect of:

- **children's rights/UNCRC /Celebration of 30 years of the UNCRC**
- **methods of Children and Young People's participation**
- **policy and practice in delivering national priorities**

Outcome: the children and young people's cross sector workforce will be more informed, better connected, more engaged and better equipped to contribute effectively to supporting the delivery of national priorities including the participation of children and young people

Expenditure of **£360,623**

Objective met through:

Online webinars and training sessions 2020-2021
In-person events and conferences were not possible this year due to the Covid-19 pandemic. Instead, a series of online webinars and training sessions was held during the year for the children and families workforce and other stakeholders. This enabled participants from more remote regions to attend events they would have not otherwise been able to. These events included:

- **Specialist webinar** focusing on 'Listening and supporting children and families, while taking care of ourselves', delivered by a psychoanalytic child & adolescent psychotherapist
- A **webinar** 'Supporting families with distress and trauma' enabled 180 people to attend
- Online **launch event** of the CIW with national children's charities of our Manifesto for the Senedd elections
- **Launch event** organised for the 'State of Children's Rights in Wales', which was the culmination of a 6 month project to identify the main issues and priorities for the UN Committee to consider as part of the current CRC reporting round
- 9 **training sessions** on 'Children's & Young People's Participation' (3) 'Digital Safeguarding' (6).
- **Training** event on the Children's Act organised with Cambrensis and Welsh Government on 29th October in order to raise awareness of the Act.
- Internet Use & Children's Rights **training** session which attracted 103 delegates.

Briefing services
Children in Wales produces a number of briefings and newsletters for members and networks.

The e-briefing is circulated bi-weekly and keeps our members up-to-date with the latest policy developments and news. The Young Wales newsletter is sent out monthly with the latest news and information for young people and participation workers. We also send out a monthly e-briefing for the End Child Poverty Network.

Social media
Children in Wales uses Twitter to promote its activities and resources, as well as new policy and documents using our accounts, @ChildreninWales and @plantyngnghymru.

Young Wales also has a separate Twitter account, @YoungWalesCIW and information is also promoted through Instagram @YoungWalesCIW.

Information Support
Children in Wales staff continued to provide information and signposting for professionals/members of the charity; responding to queries by phone, email; through network meetings and through our training service. A wide range of issues were covered including navigating resources, accessing information pertaining to local/national services, advice around safeguarding procedures and much more.

Children in Wales and 'Young Wales' websites
2020-21 saw a new user- and child-friendly website developed, and launched in March 2021 along with a complete re-branding. The website will ensure greater alignment across key work-streams and enliven the organisation's online presence. The new website has allowed the integration of both the Children in Wales and Young Wales pages and will continue to be developed over the coming year as more interactivity is added.

The website is a key resource and gateway to Children in Wales' policy and other information, as well as news from the sector. It is updated daily with policy information, resources and news.

Part of the website features an integrated learning management system (LMS) showcasing the organisation's training programme and webinar series enabling automated booking and payment systems.

Presentations, workshops, contributions and information provided at conferences and events
This year, Children in Wales' staff have participated in a range of activities facilitated by external bodies, such as research, dialogue and online events, which contribute to our key representative function as an umbrella organisation and our national role in policy and strategic development.

Public information
During the year, Children in Wales continued work to raise public and professional awareness of both the problems affecting children, young people and families in Wales and ways that their lives can be improved. One of the ways in which we carried out this work was through our quarterly magazine, which is published online. Each magazine is themed and combines information about policy development, research and contributions from member organisations.

The themes for 2020/21 were as follows:

- Spring 2020 - general children theme
- Summer 2020 - Wellbeing during the Coronavirus Pandemic
- Autumn 2020 - Education News and Life After Lockdown
- Winter 2020 - The Emotional Health and Wellbeing of our children and young people during lockdown and Covid-19

Campaigns and Advocacy
CIW leads or works with others on a range of campaigns, actively promoting these to the sector and members through e-briefings, quarterly magazine, engagement with the media, the organisation of events (for both members and the public) and representation at external meetings. Activities during the year included:

- 'State of Children's Rights in Wales' - Report completed for the UN Committee with civil society organisations. Work towards this included 2 consultation workshops, an evidence gathering session (90 organisations contributed), the development and submission of the Report, and the launch event of the report and presentations in many meetings.
- Children in Wales worked to develop 3 manifestos setting out recommendations in advance of the Senedd elections. One engaged with our members at our Policy Council and this was launched in March with the other national children's charities in Wales. Another focused on child poverty, produced with the End Child Poverty Network Cymru and launched with 10 recommendations and the third, Early Years Advisory Group manifesto, promoted the priorities for pre-school children and their families.
- A survey of our members on the initial impact of the pandemic on them led to a report presented to Welsh Government, network groups and our members
- A survey and report on the impact of the pandemic on children and families in low income households
- Continuing to work with our members and Welsh Government during the pre-implementation phase of the Children (Abolition of Defence of Reasonable Punishment) Act
- Raising concerns through our networks regarding the implementation of the Additional Learning Needs Act
- Children in Wales with members of the All Wales Advocacy Providers Group continues to campaign for quality and sufficiency in advocacy through the implementation of the National Approach to Statutory Advocacy
- Children in Wales continues to engage with **Brexit/Post EU membership** developments and influence decisions where possible, building on the recommendations from our publications on children's rights and Brexit.
- Continue to campaign for further implementation of the UNCRC in Wales and the UN Concluding Observations through our training, policy and advocacy work

The Media and interviews/articles
Children in Wales has responded to press inquiries on a broad range of issues affecting children, young people and families, as well as issuing press releases on many activities we have undertaken. For example, the CEO delivered radio and television interviews to BBC Radio Cymru and S4C on matters relating to the impact of the pandemic upon child poverty and the wellbeing of children and young people.

Children in Wales Annual Report
Children in Wales' Annual Report 2020/21 was produced as a downloadable colour document.

Objective 3: To effectively influence and contribute to policy and practice development, aligned with Welsh Government National Strategy and priorities from the cross sector children and families workforce, member organisations as well as from Young Wales

Outcome: Children and young people will be put at the centre of national policy making through enabling and strengthening the voice of the multi-disciplinary cross sector work force (professionals and volunteers) through effective representation mechanisms

Expenditure of **£400,117**

Objective met through:

Consultation Responses
11 consultation responses or inputs into responses from a variety of perspectives were produced and submitted. Our members and partners have been engaged through our professional networks and electronically throughout the period to inform our responses to Welsh Government public consultations (including via online surveys) and inquiries (written and oral evidence) by the Senedd Cymru Welsh Parliament Committees.

Evidence was prepared and submitted responses to consultation opportunities by several Senedd Committees, most notably to the Children, Young People and Education Committee inquiries into Children's Rights and the impact of COVID-19, and the ELGC Committee inquiry into the pandemic.

Provide information and liaison for the TSPC and associated Ministerial meetings
Children in Wales continued to be the representative body for the Children and Families sector on the Third Sector Partnership Council, participating in meetings across the year, representing the views of the sector on a variety of issues – largely connected to the impact of the COVID-19 pandemic upon children and young people and the third sector professionals/organisations who work with them.

Meetings have been held and ongoing relationships developed with Welsh Government Ministers, Deputy Ministers and officials across a range of WG departments, as well as Senedd members. The Young Wales programme has facilitated meetings for young people with the First Minister and members of his cabinet in respect of the impact of Covid-19, digital inclusion and education matters (as some examples), and the policy team continue to regularly engage with officials in relevant departments across Welsh Government aligned to our thematic priorities. Policy leads also met with a number of Senedd members as part of our work programme of work to develop and promote our children's manifesto, and we have also represented the sector at roundtable workshops with ministers on the impact of Covid-19 on children.

Policy Council
The Policy Council allows a broad selection of children and families organisations to network at a policy-maker level to consider pertinent issues with colleagues and to develop collaborative activity. It also enables Children in Wales' trustees and policy staff to hear the views of leaders of key organisations in order for the strategic direction of Children in Wales's work to be informed by them so that key priorities can be established. There were three meetings during the year with invited speakers including Welsh Government officials. The meetings this year focused on issues around the Covid-19 pandemic that were urgent priorities for the sector such as the mental health and well-being of children and young people, and access to education.

Forums, Networks and Groups
A wide range of professional development Forums, Networks and Groups were facilitated by Children in Wales regularly throughout Wales. Although initially interrupted by the lockdown measures initiated due to Covid-19, the meetings were swiftly moved online and were convened, coordinated and managed throughout 2020-21, most meeting at least quarterly and many supplemented by some form of engagement such as electronic, development of position papers, consultation responses or evidence for Welsh Government meetings or the NAfW between meetings.
These include:

- Children in Wales Policy Council
- Children & Young People's NGO Policy Officers Group (Cymru)
- Directors of the National Children's Voluntary Organisations in Wales Group
- Wales UNCRC Monitoring Group
- All Wales Children & Young People's Advocacy Providers Group
- All Wales Parenting & Family Support Strategic Leads Group
- End Child Poverty Network Cymru
- Cross Party Group on Children and Young PeopleYoung Carers Workers Network
- Third Sector Additional Learning Needs AllianceParticipation Workers National Network
- Early Years Action Group
- Children's Yearly Years Rights NetworkAll Party Parliamentary Group for Children in Wales (Westminster)
- Senedd Cross Party Group for Children in Wales

Contributing to the development and implementation of WG policies through representation role in Welsh Government and other Groups
As the umbrella body in Wales for the children, young people and families sector, Children in Wales highlights the concerns and promising practice of its multi-agency, cross sector members and partners and children and young people (through Young Wales priorities) to facilitate the development of an integrated children, young people's and families agenda in Wales through representation on a number of groups. This allows us to feed into policy development and practice. During 2020-21, we were involved in the following groups:

Representation on Welsh Government Groups

- Loneliness and Isolation Advisory Group
- Ministerial Advisory Group on Outcomes for Children
- Ministerial Social Care Partnership Board
- Ministerial Advisory Group on Carers
- Ministerial Advisory Group on Play
- CAFCASS Advisory Board
- ECEC Quality Framework task and finish group
- EU Settlement Scheme Strategic Group meeting
- Our Future Wales meeting
- Parenting Expert Advisory Group
- Strengthening Equality and Advancing Human Rights Steering Group
- Vulnerable Children External Advisory Group
- Children's Rights Advisory Group
- Parental Information and communication workstream
- Passporting Benefits task and Finish Group
- Task and Finish Group on CYP Advocacy
- Votes at 16/17 working group
- Strategic Implementation Group for the Children (Abolition of Defence of Reasonable Punishment) (Wales) Act

- Expert Stakeholder Group - Children Wales Act
- Operations, Guidance and Training Task and Finish Group - Children Wales Act
- Childcare Offer for Wales Stakeholder Group
- National Primary Care Board
- Children Death Review steering group
- Together for Children and Young People (T4CYP) Programme Board & sub groups

Non Welsh Government groups

- Third Sector Partnership Council
- Third Sector Funding and Compliance Sub Committee
- TSPC Ministerial meetings - Finance
- TSPC Ministerial meetings - Health and Social Care
- TSPC Ministerial meetings - Housing and Local Government
- TSPC Ministerial meetings
- TSPC Planning meetings
- Education Strategic Stakeholder Group
- Measuring the Mountain steering group
- National Centre for Population Health & Wellbeing Research NCPHWR
- Play Wales Board
- Royal College for Paediatrics and Child Health External advisory group
- 4 Nations UNCRC Group
- British Council Wales Advisory Committee
- Cross Party Group on Care Experienced Young People
- Cross Party Group on Fuel Poverty & Energy Efficiency
- Cross Party Group on Poverty
- CWVYS Board
- Cross-Party Group on Suicide Prevention
- Race Alliance Wales equalities forum
- WCVA Health, Social Care and Wellbeing Group
- We Care Wales Stakeholder Group

International

- Eurochild Management board
- Eurochild National Partner Network (NPN)
- Eurochild Participation Steering Group

Other Funded Project Work
During the year, Children in Wales was also involved in the following funded project work:

SSSG
Funding from the Welsh Government Sustainable Social Services Grant is to enable Children in Wales to provide representation on a number of groups concerned with children and social care including, but not exclusively, the Improving Outcomes for Children Ministerial Advisory Group and the National Partnership Board for Social Care. Funding also covered the development, planning and delivery of a learning event for service commissioners, social care practitioners and heads of children's services in relation to Family Group Conference (FGC) services.

Young Carers
With funding from Welsh Government, we have continued to facilitate the Young Carers Professionals Network through regular meetings and support. This year we have provided opportunities for young carers to be directly engaged in our work, and this is an area we are keen to expand. We have been a member of the WG Ministerial Advisory Group on Carers and informed the development of the new WG unpaid carers strategy, and published a young people's version of the consultation document in advance of this strategy. We also held a consultation session with workers and with young carers on the strategy.

Independent Review Mechanism
Children in Wales hosts the work of the Independent Review Mechanism Cymru.

Price of Pupil Poverty
Funded by the Welsh Government Education Division, this project supports schools to identify practical solutions which help to address the impact of poverty on the day to day school experiences of children from low income and disadvantaged families. This year we have promoted knowledge and understanding of our five guides publically available via the Hwb and CiW websites for any school to engage with. This has been delivered through on-line training and events with schools and Regional Education Consortia, and publicity through our communication and social media channels. In response to the pandemic and disruption to schools, we produced a supplementary guide for schools and have been progressing a number of action plans through more intensive on-line work with 12 named schools. We have also established a partnership with LINC Housing Association and local schools in Newport to progress community focused approaches to mitigating the impact of poverty. Next year, we hope to grow the project in light of current interest and the negative impact of the pandemic and growth in the number of children in low income households.

Getting Ready Project
Funded by the Welsh Government Housing and Homelessness Division and delivered in partnership with Voices from Care Cymru, the Getting Ready project is complementing the When I am Ready scheme by providing support and information for young people to safely transition from care. It includes considerations around delaying leaving care and reducing the risk of homelessness and housing instability by facilitating wraparound community support, which is more sustainable in the long-term and more cost effective. Children in Wales has developed a package of resources for care experienced young people across Wales on a range of thematic areas, notably financial education and budgeting, and have released tailored resources for two local authority areas. We have been delivering on-line workshops with care experienced children across Wales.

Membership
At the end of 2020/21, Children in Wales had 222 members, of which 176 were organisations and 46 were individuals. The slight increase in membership this year was primarily due to many more organisations wanting to join and receive discounts to our ever-expanding training course programme and informative ebriefings.

Unfortunately, income during this membership year was severally disrupted, of course, by the COVID-19 pandemic. In an attempt to support our membership, Children in Wales decided to waive all fees for the first six months of the year (from April to September 2020). This offering was greatly appreciated by many and nearly all members went on to pay their fees for the remainder of the year from October 2020 to March 2021.

Development and delivery of a training programme
2020-21 has been another busy and productive year for the Training Department as it undertook to transfer all of our training provision online in response to the Covid-19 pandemic. After the initial lockdown period the organisation was ready to deliver online sessions from mid May 2020 well ahead of many other training providers. Our trainers have rapidly become experts in hosting courses on different platforms, researching and utilising software to enable interactivity and participatory elements within sessions. We continued to provide a range of topics through our advertised open training programme. We also had a high number of requests for commissioned training delivered as bespoke sessions to staff groups who could access the sessions from across Wales via the online platforms.

The move to online training proved to be a lifeline for many in the children's workforce who were struggling to maintain meaningful engagement with the children and families that they were supporting, and missing the workplace contact with colleagues. Our trainers ensured that the sessions were friendly and welcoming, providing a safe space for practitioners to express their experiences and feelings about the challenges they were facing due to the pandemic. Where possible sessions also contained a wellbeing element with simple mindfulness exercises and breathing techniques. The evaluation feedback consistently demonstrated that attendees really appreciated the opportunity to continue to learn in a supportive environment and to meet others in real time who were in a similar position.

Our core work remains that of Safeguarding the Welfare of Children and Young People and related topics. The courses that proved popular during this period were those aimed at better understanding and supporting the needs of young people, particularly in relation to knife crime, criminal exploitation, teenage development, mental health and LGBT+ issues.

As a national Child Rights organisation, our training team continued to promote the implementation of the UNCRC across all courses. This included training around the Social Services and Well-being (Wales) Act 2014 and the importance of engaging children in What Matters conversations, to ensure that the voices of children subject to child protection are heard. We maintained funding from the Welsh Government to promote techniques for children's participation, the UNCRC and the national Participation Standards for children and young people. These sessions were delivered to the child and family workforce at no charge, were well attended and inspired many practitioners to try out new ways to get children and young people at the heart of their activities.

As ever we have been working to keep up with the current trends and the difficulties facing children, young people and families. To this end, we have responded to our members' requests, by developing and running new courses, and adapting existing training. We developed a new course specifically to address the impact of trauma in the context of Covid 19 that ran many times. We maintained our strong links with Commissioners who appreciated how adaptable we have been and the skills and tools imparted to their staff through this difficult time. Although the online training is very different to traditional venue based training, we discovered many benefits particularly the ability to bring together workers spread geographically across Wales. It has also helped to make training more accessible for those on part time contracts, with limited transport and those with caring responsibilities.

We continue to draw upon the expertise of our Associate Trainers to deliver specific pieces of training and courses, augmenting and supplementing the range of courses we offer. These have covered topics such as Life Journey training, Telling children Difficult Information, Motivational Interviewing, Autism in Early Years, Mindfulness in the Workplace, Supervision and Leadership.

Towards the end of the financial year we successfully applied to the Welsh Government for funding to set up an online Learner Management System to help in our work to support the continuing professional development of the child and family workforce. This exciting development will enable us to host more courses and in time provide a range of live, blended and asynchronous training to meet the needs of a diverse workforce. It will also transform the administration and reporting of training courses enabling us to identify trends, and focus our energies to what is needed by our members.

Financial review

Fundraising
The Charity does not carry out fundraising activities with the general public that might be in conflict with the fundraising activity of member agencies.

Principal Funding Sources
During the year the Charity raised its income principally from the Welsh Government, membership fees, other grant funders, conferences, training and consultancy.

Project funding from the Welsh Government has been a major source of revenue and has been used to employ staff and to implement the work programme with the associated operational costs. The trustees continue to look at means of generating a diverse base of income streams without adversely affecting member organisations to supplement and underpin its primary purpose, including existing work programmes and activities. The Trustees invested in developing training activities and this has further developed over the year.

Reserves statement
Restricted funds of £170,294 (2020 - £150,411) will be used during the year for purposes for which they are received.

At the year-end, the charity had an unrestricted deficit in reserves of £1,364,539 (2020: £665,104). Of these reserves £5,225 was tied up in tangible fixed assets, £384,503 in investments. The charity has a pension liability of £1,831,000 (2020 £1,165,000) that does not require settlement immediately. This deficit fluctuates significantly year on year and directly impacts unrestricted reserves.

The free reserves available to the charity (excluding tangible fixed assets and the pension liability) were £461,236 (2020 £497,503). Free reserves including the pension deficit were negative £1,369,764 (2020: negative £667,497).

The financial reserves that have been set aside since the formation of the organisation are to provide financial stability and the means for the development of the principal activity and support new initiatives. The longer term aim of trustees is to maintain the free reserves at a level that is at least equivalent to six months running costs of the full staffing complement which could exceed £600,000. However, trustees have decided that a reserve of £250,000 is realistic in the current financial climate, especially as Children in Wales primarily receives grant funding for specific projects where funding is restricted. It will continue to build its training, conferences and events programme as well as developing its membership activity to generate income.

The charity has a balance sheet deficit as at 31 March 2021, taking into account the pension liability. The liability is based on the estimated projected deficit of the Cardiff and Vale of Glamorgan Local Pension fund apportioned to Children in Wales, based on actuarial valuation. The annual FRS102 valuation reflects changes in financial and non-financial assumptions and any liability will only crystallise if Children in Wales withdraws from the scheme or goes into liquidation. The trustees do not foresee either of these events happening in the near future and are committed to making additional deficiency contributions. The pension scheme advisors set contribution rates for all members' organisations to ensure that deficits are covered in the longer terms.

Investment policy
Trustees regularly review the amount that the organisation requires, to ensure that it is adequate to fulfil the organisation's continuing obligations. Trustees take professional advice towards the investments; currently adopting a cautious low to medium risk approach.

Plans for the future 2021-22

The organisation took significant action to respond to the COVID-19 pandemic, both in terms of adapting our services/programme delivery and addressing costs to ensure we were able to maintain the organisation on a financially sustainable and secure footing.

In terms of adaptation of services:

- We increased the frequency of ebriefings/bulletins to members to ensure we were furnishing them with the latest available information and guidance during a fast-changing situation at the start of the pandemic.
- We moved our network meetings to an online format, to ensure continuity of work.
- We increased the frequency of some network meetings to reflect increased workload and challenge.
- We initiated a Digital Transformation Programme to ensure that the organisation continued to invest in improving and evolving our digital infrastructure at a vital time.

- We repositioned our training service for online delivery – doing so in advance of many other organisations, which ensured we were able to continue to provide vital professional learning opportunities.

In terms of our response to the pandemic from a sustainability point of view, we:

- Undertook a restructuring exercise to align staffing costs to available resources;
- Arranged to downsize our office space to a more proportionate and affordable location;
- Undertook other cost control actions to enhance our prudent management of resources.

Going forward, we will seek to build upon our Digital Transformation Project by introducing a new website, as well as new systems for managing training and membership.

As part of this work, we will work with members and children and young people to develop a new brand identity for Children in Wales. The views of young people will be integral to this process, as we seek to develop a modern, inclusive and fresh branding.

We will continue to work closely with members through our Networks and children and young people through Young Wales to ensure that we deliver against our funding objectives. We will continue to make use of the new ways of working adopted this year to deliver this work.

We will continue to evolve our approach to reporting and monitoring progress in order to enhance our focus upon outcomes and impact, which we can then feed-back into our future planning.

Having secured a grant through WCVA to appoint a Fundraising Officer, we will work with this new colleague to drive forward innovative ideas for development new areas of work as well as growing/expanding existing projects; including looking at opportunities to extend the reach of our training service.

Structure, governance and management

Governing document
Children in Wales is both a Registered Charity and a Company Limited by Guarantee governed by its Articles of Association dated 9 October 2012.

Children in Wales is a membership organisation. Full membership is open to organisations and individuals from third, statutory and independent sectors who support the strategic aims of the charity. The activities of the organisation are driven for the benefit of children and young people in Wales. The Charity and its members are dedicated to a programme of activities based on the mutual desire to benefit children and young people across Wales regardless of gender, class or ethnic background. The activities of the organisation are driven for the benefit of children, young people and their families in Wales. The organisation's approach is inclusive and public participation is encouraged through service user engagement in activities. In particular the Children in Wales 'Young Wales' initiative supports and empowers children and young people to have their say and influence government. Families and carers are also able to have their voices heard through the charity's work with parents and carers.

The organisation is governed by a Trustee Board, comprising up to 12 trustees that meets not less than three times in each financial year (usually quarterly). There is also a Finance & Human Resources Committee (F&HR Sub Committee) that meets quarterly in advance of the Trustee Board. The Trustees elect and appoint the members of the F&HR Committee from the Trustee Board. The F&HR Committee is responsible, under the direction of the Trustees for the overall finances and human resources of the Charity and exercises the powers given to it as approved by the Trustee Board. The Trustee Board has oversight of its work through reports to each of the Trustee Board meetings and the Trustee Board may amend these powers from time to time.

A Policy Council meets three times per year to consider and make recommendations about children and young people's policy issues to the Trustee Board, but has no governance function. The Policy Council comprises up to ten pre-appointed members from key bodies, with a further 21 elected places from the membership, plus the 12 Trustees who are automatically members of the Policy Council.

Recruitment and appointment of Trustees
All current members of Children in Wales are eligible to nominate and stand for election and to vote. Members of the Trustee Board must be Members of Children in Wales (by virtue of organisational or individual membership). The Trustee Board comprises up to nine elected and three appointed Trustees. Trustees can serve for up to two consecutive terms of office of three years, following which there must be a break of at least two years before they are eligible to stand for re-election.

Honorary Officers are either appointed at the AGM or elected by the Trustee Board from Board members in a subsequent board meeting.

In order to achieve a balance of representation on the Trustee Board to reflect the diversity of the Charity, Trustees may co-opt additional members following the AGM.

Functions of the Trustee Board include:

- to control the Charity and its property and funds
- to be responsible for the overall governance and strategic direction of Children in Wales
- to develop the aims, objectives and goals of Children in Wales in accordance with the governing document, legal and regulatory guidelines
- to ensure that Children in Wales and its representatives function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- to uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust in Children in Wales
- to recruit and appoint the Chief Executive

The Trustee Board is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders, the Charity Commission and Companies House. Trustee Board members are required to sign a Code of Conduct declaration and Register of Interests.

All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are set out in Note 9 to the accounts.

Trustee induction and training
New trustees receive an induction pack containing the following enclosures:

- Declaration to act as a Trustee
- Terms of Reference/Job Description/Conflict of Interest briefing
- Code of Conduct
- Declaration of Interest form
- Skills & Knowledge Audit form
- Charity Commission guidance for Trustees, including CC3 – The Essential Trustee: what you need to know & CC3a –Charity Trustee: what's involved
- Welsh Council for Voluntary Action guidance - Trustees & Governance
- Equal Opportunities Monitoring form

Children in Wales Background Information:

- Articles of Association
- Membership & Information literature
- Annual Report and Annual Accounts for the previous three years
- Organisational Chart
- List of current Trustees
- Minutes of Annual and Extraordinary General Meetings for the previous three years
- Minutes of the previous three Trustee Board meetings
- Copies of Management Accounts prepared since the last audited accounts
- Children in Wales Insurance Policies
- List of Children in Wales' professional advisers
- Information regarding Trustee Board meetings

Prior to their first meeting the new Trustee meets key employees and other trustees, and receives an introduction to the organisation. During their tenure, Trustees are given regular information for trustees from the Charity Commission and other sources and advised of training opportunities and other events relevant to their role.

Organisational structure
The Chief Executive, Owen Evans, is responsible for the day to day management of the organisation and is accountable to the F&HR Committee for financial and human resources matters, and overall to the Trustee Board. Following a re-structure during 2020-21, there is a Policy Director, a Finance & Operations Director, an Administration Manager, an Administrator and a Communications Officer who, together with the Chief Executive, form the Senior Leadership Team. On 31st March 2021 there were 10 full time and 13 part time staff employed by Children in Wales.

The Senior Leadership Team is in charge of the charity's day to day operation.

Salaries are reviewed through a benchmarking process in line with other charities. Each post is then linked to a particular point on the NJC scale. Pay awards are limited to inflation awards in line with the inflation increases negotiated in the Wales and England NJC pay negotiation process.

The total employee benefits of the 5 key management personnel of the Charity are as detailed in Note 10 of the financial statements.

Relationships with related parties
Numerous children's organisations in Wales are involved with Children in Wales in a variety of ways. Many are members, others send staff and/or young people to conferences, events, seminars, workshops and training events. As the national representative body for the children's sector in Wales on the Third Sector Partnership Council, Children in Wales also works in partnership with the other national representative bodies such as the Wales Council for Voluntary Action (WCVA).

Risk management
The Trustee Board conducts a review of the major risks to which the organisation is exposed. A risk register is maintained and is updated regularly by staff and quarterly with Trustees with appropriate action plans.
Where necessary, systems and procedures have been established to mitigate the risks the charity faces

The three key risks that Trustees have identified are:-

1. There is a Strategic Risk because the Charity's main funding is drawn from restricted project grants from Welsh Government rather than as core or unrestricted funds. This could potentially lead to deflection from the basis upon which the organisation was formed and offers a challenge to its neutral umbrella representation function. To mitigate this, staff and trustees are advocating to funders the need for core funding to exercise the national umbrella representational function and also developing a strategy to diversify funding. The organisational strategic direction is regularly reviewed with project partners and clear messages are communicated to members and wider stakeholders.

2. There is a Financial Risk due to the potential of inadequate funds due to a reduction in number and size of grants to third sector organisations from Welsh Government and other funders. This could lead to reduction in work with a consequent reduction in size of the charity. Mitigation against this is by diversifying funding streams through an income generation srategy, increasing membership, and providing an increased range of online training and events. Covid-19 funding streams applied for.

3. There is a Financial Risk due to the underfunding of the Pension fund. It is recognised that this is largely outside of the organisation's control, however Trustees continue to take mitigating action by monitoring developments within the scheme, considering alternative schemes for new employees and by taking professional advice.

Reference and administrative details

Charity name	Children in Wales – Plant Yng Nghymru
Registered charity number	1020313
Company registration number	2805996
VAT registration number	850 934 516
Registered office	21 Windsor Place Cardiff CF10 3BY

Trustee Board 2020-21

Dr David Williams, Aneurin Bevan Teaching Health Board (Chair)
Suman Bhogal (Treasurer)
Ann Shabbaz, Hafan Saff Cyf (stood down 13 October 2020)
Jane Newby
Professor David Egan, Cardiff Metropolitan University
Sarah Crawley, Barnardo's Cymru
Bethan Webber, Home Start Cymru
Dr Mike Shooter (stood down 13 October 2020)
Diane Daniel
Dr Nia John, Royal College of Paediatrics & Child Health in Wales
Cherrie Bija, Faith in Families
Emeritus Professor Patrick Thomas
Jenny Williams, Conwy County Borough Council
Deborah Jones, Voices from Care Cymru (appointed 13 October 2020)
Jackie Murphy, TGP Cymru (appointed 13 October 2020)

Chief Executive	Owen Evans (Appointed 11.05.20)
Auditors	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff, CF23 8AB

Bankers	HSBC 75 Llandennis Road Rhyd-Y-Penau Cardiff CF23 6EE CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	JCP Solicitors The Pavilion 60 Eastgate Cowbridge CF71 7AB Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF Darwin Gray Helmont House Churchill Way Cardiff CF10 2HE
Investment advisors	Brewin Dolphin Securities Limited 2nd Floor 5 Callaghan Square Cardiff CF10 5B

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.

SBhogal

Ms S Bhogal
Trustee
Dated: 5/12/21

Dr D I Williams
Trustee
Dated: 5/10/2021

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Children in Wales - Plant Yng Nghymru for the purpose of company law, 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).

Company Law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHILDREN IN WALES - PLANT YNG NGHYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Opinion

We have audited the financial statements of Children in Wales - Plant Yng Nghymru (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Sarah Case FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services .....

Chartered Accountants
Statutory Auditor

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	1,097	-	1,097	618	-	618
Charitable activities	4	295,146	967,087	1,262,233	272,177	1,159,804	1,431,981
Investments	5	12,515	-	12,515	13,128	-	13,128
Total income		308,758	967,087	1,275,845	285,923	1,159,804	1,445,727
Expenditure on:							
Charitable activities	6	401,318	947,204	1,348,522	378,054	1,051,556	1,429,610
Net gains/(losses) on investments	11	59,125	-	59,125	(39,810)	-	(39,810)
Net (outgoing)/incoming resources		(33,435)	19,883	(13,552)	(131,941)	108,248	(23,693)
Other recognised gains and losses							
Actuarial loss on defined benefit pension schemes		(666,000)	-	(666,000)	(830,000)	-	(830,000)
Net movement in funds		(699,435)	19,883	(679,552)	(961,941)	108,248	(853,693)
Fund balances at 1 April 2020		(665,104)	150,411	(514,693)	296,837	42,163	339,000
Fund balances at 31 March 2021		(1,364,539)	170,294	(1,194,245)	(665,104)	150,411	(514,693)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN IN WALES - PLANT YNG NGHYMRU

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**12**		5,225		2,393
Investments	**13**		384,503		327,756
			389,728		330,149
Current assets					
Debtors	**15**	120,276		154,717	
Cash at bank and in hand		275,563		265,985	
		395,839		420,702	
Creditors: amounts falling due within one year	**16**	(117,754)		(100,544)	
Net current assets			278,085		320,158
Total assets less current liabilities			667,813		650,307
Creditors: amounts falling due after more than one year	**18**		(31,058)		-
Provisions for liabilities			(1,831,000)		(1,165,000)
Net liabilities			(1,194,245)		(514,693)
Income funds					
Restricted funds	**20**		170,294		150,411
Unrestricted funds					
General unrestricted funds		466,461		499,896	
Pension reserve		(1,831,000)		(1,165,000)	
			(1,364,539)		(665,104)
			(1,194,245)		(514,693)

CHILDREN IN WALES - PLANT YNG NGHYMRU

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

.....
Dr D I Williams
Trustee

Company Registration No. 02805996

CHILDREN IN WALES - PLANT YNG NGHYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(31,746)		(71,766)
Investing activities					
Purchase of tangible fixed assets		(4,635)		-	
Purchase of investments		(97,146)		(81,765)	
Proceeds on disposal of investments		99,532		84,572	
Investment income received		12,515		13,128	
Net cash generated from investing activities			10,266		15,935
Financing activities					
New borrowings		31,058		-	
Net cash generated from/(used in) financing activities			31,058		-
Net increase/(decrease) in cash and cash equivalents			9,578		(55,831)
Cash and cash equivalents at beginning of year			265,985		321,816
Cash and cash equivalents at end of year			275,563		265,985

1 Accounting policies

Charity information

Children in Wales - Plant Yng Nghymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 21 Windsor Place, Cardiff, CF10 3BY, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The charity has a balance sheet deficit at 31 March 2021 due to the pension liability. The liability is based on the estimated projected deficit of the Cardiff and Vale of Glamorgan Local Pension fund apportioned to Children in Wales based on actuarial valuation. Changes in the annual FRS102 valuation reflect changes in financial and non-financial assumptions and any liability will only crystallize if Children in Wales withdraws from the scheme or goes into liquidation. The trustees do not foresee either of these events happening in the near future and are committed to making additional deficiency contributions. The pension scheme advisors set contribution rates for all members' organisations to ensure that deficits are covered in the longer terms.

Therefore these accounts have been prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income is primarily devised from grant income supporting the principal objects of the charity. The following specific policies are applied to particular categories of income. Grant income is recognised when it is reasonably certain to be received and only deferred where the donor has imposed restrictions on the expenditure or resources which amount to pre-conditions on use.

1 Accounting policies **(Continued)**

Investment income is included when receivable.

Membership, training and consultancy income is recognised in the period to which it relates with any amounts received in advance being deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Costs are allocated between direct charitable expenditure and other expenditure according to the nature of the cost. Where items relate to more than one category they are apportioned between the categories according to the nature of the cost.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	25% on cost
Furniture	15% reducing balance
Computers	33% on cost

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies **(Continued)**

1.11 Retirement benefits

The pension costs charged in the accounts represent the contributions payable by the charity during the year in accordance with FRS102.

The charity utilises a defined benefit scheme for its employees, which is operated through the Cardiff and Vale Local Government pension scheme. The assets of the scheme are held separately from those of the charity. Pension scheme liabilities are measured on an actuarial basis using a projected unit method and are discounted to their present value using an AA corporate bond rate. Pension scheme assets are valued at market value at the balance sheet date. The pension scheme deficit is recognised in full on the balance sheet.

1.12 Leases

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

1.13 Taxation

As a charity, Children in Wales is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2021	Unrestricted funds 2020
	£	£
Donations and gifts	1,097	618

4 Charitable activities

	2021	2020
	£	£
Membership subscriptions	13,349	15,187
Better connected children, young people & workforce	306,908	348,106
Influencing policy, practice and research	353,376	400,811
Better informed children young people & workforce	441,689	500,979
Governance & administration of charity	86,702	98,608
Membership support services	60,209	68,290
	1,262,233	1,431,981
Analysis by fund		
Unrestricted funds	295,146	272,177
Restricted funds	967,087	1,159,804
	1,262,233	1,431,981
For the year ended 31 March 2020		
Unrestricted funds	272,177	
Restricted funds	1,159,804	
	1,431,981	

5 Investments

	Unrestricted funds 2021	Unrestricted funds 2020
	£	£
Income from listed investments	12,515	13,128

6 Charitable activities

	Better connected CYP & w/force	Influencing practice & development through representation and consultation	Better informed children young people & workforce	Membership & support services	Total 2021	Total 2020
	£	£	£	£	£	£
Staff costs	248,250	285,777	357,221	48,712	939,960	945,832
Consultancy fees	6,743	6,865	9,930	981	24,519	36,074
Training	7,044	7,172	10,374	1,025	25,615	22,462
Meetings & conference expenses	162	165	238	24	589	46,686
International expenses	-	-	-	-	-	2,626
Subscriptions	1,475	1,502	2,172	215	5,364	3,629
Investment management fees	654	666	963	95	2,378	-
	264,328	302,147	380,898	51,052	998,425	1,057,309
Share of support costs (see note 8)	72,524	73,857	106,803	10,554	263,738	289,125
Share of governance costs (see note 8)	23,772	24,113	34,868	3,606	86,359	83,176
	360,624	400,117	522,569	65,212	1,348,522	1,429,610

7 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	8,951	7,560
Depreciation of owned tangible fixed assets	1,802	5,362

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	-	70,362	70,362	-	70,801	70,801
Depreciation	1,802	-	1,802	5,362	-	5,362
Insurance	5,349	-	5,349	1,917	-	1,917
Repairs & renewals	25,899	-	25,899	7,936	-	7,936
Travel & subsistence	8,558	-	8,558	58,898	-	58,898
Communication	89,279	-	89,279	84,913	-	84,913
Rent	67,838	-	67,838	65,934	-	65,934
Other premises costs	23,374	-	23,374	24,084	-	24,084
Bank charges/bad debts	408	-	408	3,402	-	3,402
Irrecoverable VAT	41,231	-	41,231	36,679	-	36,679
Audit fees	-	8,951	8,951	-	7,560	7,560
Legal and professional	-	7,046	7,046	-	3,739	3,739
Trustees expenses	-	-	-	-	302	302
Subscriptions	-	-	-	-	254	254
Other accountancy fees	-	-	-	-	520	520
	263,738	86,359	350,097	289,125	83,176	372,301
Analysed between						
Charitable activities	263,738	86,359	350,097	289,125	83,176	372,301

Governance costs includes payments to the auditors of £7,560 for audit fees and £520 for accountancy services (2020- £7,560 for audit fees and £1,731 for accountancy services).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

1 trustee was reimbursed expenses totalling £302 relating to travel and subsistence (2020- 1 trustee totalling £344).

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	26	23

Employment costs	2021 £	2020 £
Wages and salaries	741,922	734,509
Social security costs	60,886	67,977
Other pension costs	207,514	214,147
	1,010,322	1,016,633

Redundancy and Termination payments
Included within Wages and salaries is £76,180 of redundancy and termination payments.

Key management personnel
The key management personnel of the charity comprise of the trustees, the Chief Executive Officer, the Policy Directors, the Finance & Operations Director and the Administration Manager. The total employee benefits of the key management personnel of the charity were £289,178 (2020: £227,269).

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Revaluation of investments	59,125	(39,810)

12 Tangible fixed assets

	Office equipment	Furniture	Computers	Total
	£	£	£	£
Cost				
At 1 April 2020	30,439	42,665	51,465	124,569
Additions	-	4,635	-	4,635
Disposals	(29,515)	(42,480)	(46,597)	(118,592)
At 31 March 2021	924	4,820	4,868	10,612
Depreciation and impairment				
At 1 April 2020	29,792	42,573	49,812	122,177
Depreciation charged in the year	139	57	1,606	1,802
Eliminated in respect of disposals	(29,515)	(42,480)	(46,597)	(118,592)
At 31 March 2021	416	150	4,821	5,387
Carrying amount				
At 31 March 2021	508	4,670	47	5,225
At 31 March 2020	92	647	1,654	2,393

13 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 April 2020	323,693	4,063	327,756
Additions	97,146	-	97,146
Valuation changes	53,338	-	53,338
Equilibrium adjustment	5,795	-	5,795
Cash movement	-	(1,707)	(1,707)
Disposals	(97,825)	-	(97,825)
At 31 March 2021	382,147	2,356	384,503
Carrying amount			
At 31 March 2021	382,147	2,356	384,503
At 31 March 2020	323,693	4,063	327,756

14 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	382,147	323,693

15 Debtors

Amounts falling due within one year:	2021 £	2020 £
Trade debtors	32,791	109,754
Other debtors	69,454	29,990
Prepayments and accrued income	18,031	14,973
	120,276	154,717

16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		2,022	-
Government grants		1,617	32,885
Trade creditors		68,765	39,935
Other creditors		-	2,976
Accruals and deferred income		45,350	24,748
		117,754	100,544

17 Deferred income

Deferred income relates to membership, consultancy and training income received in advance.

	2021 £	2020 £
Balance brought forward	32,885	43,193
Income received in the year	160,051	177,490
Released to income	(191,319)	(187,798)
Balance carried forward	1,617	32,885

18 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Borrowings	31,058	-

The borrowings represents a loan from WCVA which is required to be paid in full within 10 years from the date of drawdown. No capital or interest payments are due within the first 24 months.

19 Defined benefit pension scheme

The charity utilises a pension scheme providing benefits based on final pensionable pay which is operated through the Cardiff and Vale Local Government pension scheme. The assets of the scheme are held separately from those of the charity.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was at 31 March 2020. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return of investments and the rate of increase in salaries and pensions. It was assumed that inflation would be 2.7%, rate of general increase in salaries 2.9%, rate of increase to pensions in payment 1.9%, rate of increase to deferred pensions 1.9% and discounted rate of 2.3%.

The pension charge for the year was £203,000 (2020: £215,000). The contributions of the employer were 29.9% and employee contributions were a percentage of earnings respectively. The standard contribution rate was 15.5%. The charity contribution from 2012 will be 22.2%. Under the projected unit method the current service costs would be expected to increase over time as members of the scheme approach retirement.

The employer's regular contributions to the Fund for the accounting year 31 March 2022 are estimated to be £228,000.

Value of scheme assets and liabilities

	2021	2020
	£	£
Fair value of scheme assets	4,744,000	3,869,000
Fair value of scheme liabilities	(6,575,000)	(5,034,000)
Pension scheme (deficit)	(1,831,000)	(1,165,000)

Movement in year

	2021	2020
	£	£
Scheme deficit at beginning of year	(1,165,000)	(335,000)
Expected return on assets	90,000	102,000
Current service costs	(213,000)	(247,000)
Interest costs	(115,000)	(107,000)
Contributions by the employer	203,000	215,000
Actuarial gain/(loss) for the period	(631,000)	(773,000)
Past service cost adjustment	-	(20,000)
Pension scheme deficit at the year end	(1,831,000)	(1,165,000)

19 Defined benefit pension scheme **(Continued)**

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
Welsh Government Children in Wales Grant	-	746,076	(706,096)	39,980	725,848	(725,848)	39,980
All Wales Child Protection Procedures	16,625	-	-	16,625	-	-	16,625
Welsh Government - Young Carers	-	14,000	(13,780)	220	13,781	(13,872)	129
PHW - Parenting Pilot Programme	-	34,656	(15,975)	23,262	-	-	23,262
WG Sustainable Social Services	-	207,871	(207,819)	52	10,000	(10,000)	52
IRM	-	60,582	(58,942)	1,640	57,321	(52,853)	6,108
WG - COSD - Dev Guides	9,583	-	-	9,583	-	-	9,583
WG - Loneliness and Isolation	560	-	-	560	-	-	560
PHW - Parents Information Project	15,395	15,000	(7,133)	18,681	-	-	18,681
Getting Ready Project	-	27,863	(26,018)	1,845	55,714	(56,466)	1,093
Price of Pupil Poverty	-	48,756	(15,793)	32,963	29,990	(29,116)	33,837
NYSG National	-	5,000	-	5,000	-	(183)	4,817
EHRC Project	-	-	-	-	17,382	(1,815)	15,567

20 Restricted funds **(Continued)**

Job Retention Scheme	-	-	-	-	57,052	(57,052)	-
	42,163	1,159,804	(1,051,556)	150,411	967,088	(947,205)	170,294

Welsh Government Children in Wales Grant– grant to deliver a project entitled 'Tackling poverty and promoting children's rights – children & families policy, practice and strategic development programme'

All Wales Child Protection Procedures – Children in Wales is secretariat for the All Wales Child Protection Procedures Review Group and holds the budget on the group's behalf. Any payments made are agreed by the group.

Welsh Government Young Carers- Welsh Government grant to facilitate the participation of young carers and ensure their views are heard by the Minister for Health.

Children's Financial Capability and Parenting Pilot Programme – grant from Money Advice Service (MAS) to roll out the Wales end of the scheme.

Attachment Network Wales – ANW – This has been transferred from the stewardship of WLGA to Children in Wales during this financial year. Funds held by WLGA due to be received.

WG Sustainable Social Services Grant - Welsh Government grant received to improve the wellbeing and increase the voice and control in relation to the social care of disabled children, young people and children and young people who are 'looked after' (LAC) or care leavers. The project also creates mutual support groups for kinship carers (including special guardians) across Wales so they are able to care effectively

Independent Review Mechanism (IRM) – following the closure of BAAF the IRM has been moved to the administration of Children in Wales.

WG COSD - Funding from Welsh Government to produce a suite of 6 guides designed for schools across Wales, which identify many of the challenges poverty presents for learners in respect of their education and well-being and sets out a number of interventions schools can adopt to help ameliorate the impact of poverty by taking a whole school approach.

20 Restricted funds **(Continued)**

Welsh Government - Loneliness and Isolation - Children in Wales was commissioned by Welsh Government to develop a bilingual child friendly version of the consultation document to be circulated to all our contacts across Wales. The young people's version was circulated to our members and posted on the website. The work was also taken to a workshop event in Llanrwst North Wales and a conference in Cardiff. Over 120 young people responded to the consultations at events and a further 50 replied on line.

PHW - Parents Information Project- Children in Wales will work with Public Health Wales to reach groups of parents of pre-birth to seven years old to inform them and to gather their views about methods and types of information that they wish to receive.

Getting Ready Project - Grant aim is to increase the housing support available to vulnerable young people who are transitioning from local authority care.

Price of Pupil Poverty - Funding received is to develop a suite of guides aimed at schools and educators to raise awareness of the impact of poverty on pupils. Furthermore a designated development officer is to be recruited to work directly with schools for training and support.

NYSG National - National Youth Stakeholders Group is an all Wales Youth led reference group addressing and reviewing mental health and Wellbeing initiatives. CiW are responsible for the recruitment of the group and the facilitation and communications for each event.

EHRC Project - EHRC funding is to deliver a series of activities for organisations in Wales to help them identify the key priority children's rights issues.

Job Retention Scheme- The restricted fund represents funds received to fund employee salary costs who were placed on furlough.

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Building fund	259,958	(259,958)	-	-	-

Building fund
Relates to funds set aside for the future investment of purchasing freehold property for use by the charity. In the prior year the trustees consider this fund was no longer required.

22 Analysis of net assets between funds

	Unrestricted 2021	Restricted 2021	Total 2021	Unrestricted 2020	Restricted 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	5,225	-	5,225	2,393	-	2,393
Investments	384,503	-	384,503	327,756	-	327,756
Current assets/ (liabilities)	107,791	170,294	278,085	169,747	150,411	320,158
Long term liabilities	(31,058)	-	(31,058)	-	-	-
Provisionsand pensions	(1,831,000)	-	(1,831,000)	(1,165,000)	-	(1,165,000)
	(1,364,539)	170,294	(1,194,245)	(665,104)	150,411	(514,693)

23 Liability of trustees

The charity is limited by guarantee, not having a share capital, the word limited being omitted from its name pursuant to a licence from the Department of Trade. Each trustee of the company is liable to a maximum of £1 in the event of the winding up of the charity and is not entitled to any share in the assets of the company.

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	44,814	36,155
Between two and five years	132,996	3,347
In over five years	230,208	-
	408,018	39,502

25 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

26 Cash generated from operations

	2021	2020
	£	£
Deficit for the year	(13,552)	(23,693)
Adjustments for:		
Investment income recognised in statement of financial activities	(12,515)	(13,128)
Fair value gains and losses on investments	(59,125)	39,810
Depreciation and impairment of tangible fixed assets	1,802	5,362
Movements in working capital:		
Decrease/(increase) in debtors	34,441	(101,500)
Increase in creditors	48,471	31,691
(Decrease) in deferred income	(31,268)	(10,308)
Cash absorbed by operations	(31,746)	(71,766)

27 Analysis of changes in net funds

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	265,985	9,578	275,563
Loans falling due after more than one year	-	(31,058)	(31,058)
	265,985	(21,480)	244,505

28 Custodial Trustee - Edward Nichol Fund

The Children's Society has withdrawn from Wales and left behind two Victorian legacies, bequeathed for work with deprived children in Wales.

In order that the funds could be spent in accordance with the donors' wishes, the Children's Society split the fund 80% to Tros Gynnal Plant and 20% to the Church in Wales Diocese of Llandaff. Children in Wales was nominated to be the Custodial Trustee of the newly created "Edward Nicholl Trust" and will pay the income received by the fund to Tros Gynnal Plant and the Church in Wales in the agreed proportions.

In accordance with Charity Commission guidelines on "Funds held as Custodial Trustee" the assets of the Edward Nicholl Trust Fund are not included in the Balance Sheet.

The assets of the fund are held separately from the charity's own assets and are safely held in either a trust bank account or with appointed investment managers.

The object of the Edward Nicholl Fund is the care and support of children and young persons. This is consistent with the objects of Tros Gynnal Plant and the Church in Wales, to which the money shall be applied. The trustees seek to adopt a conservative investment policy to achieve a return and capital growth and also take professional advice towards the investments.

Assets held at 31 March

	2021	2020
	£	£
Funds held in the trust bank account	19,562	19,275

28	**Custodial Trustee - Edward Nichol Fund**		**(Continued)**
	Fair value of the investment portfolio by investment managers	1,423,035	1,159,974
	Total assets	1,442,597	1,179,249