

**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

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 18
Statement of trustees responsibilities	19
Independent auditor's report	20 - 23
Statement of financial activities	24
Balance sheet	25 - 26
Statement of cash flows	27
Notes to the financial statements	28 - 46

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# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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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 IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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:

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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- 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

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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



# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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- 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

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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- 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.

# CHILDREN IN WALES - PLANT YNG NGHYMURU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### **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.



# CHILDREN IN WALES - PLANT YNG NGHYNMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### **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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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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.

# CHILDREN IN WALES - PLANT YNG NGHYMURU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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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.



# CHILDREN IN WALES - PLANT YNG NGHYMURU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Reference and administrative details

<b>Charity name</b>	Children in Wales – Plant Yng Nghymru
<b>Registered charity number</b>	1020313
<b>Company registration number</b>	2805996
<b>VAT registration number</b>	850 934 516
<b>Registered office</b>	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

## CHILDREN IN WALES - PLANT YNG NGHYMRU

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 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*

Dr D I Williams

Trustee  
Dated: 28<sup>th</sup> September 2022



# **CHILDREN IN WALES - PLANT YNG NGHYMRU**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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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

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#### 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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

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#### **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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU

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#### **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**

**Chartered Accountants  
Statutory Auditor**

*6-10-2022*

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

# **CHILDREN IN WALES - PLANT YNG NGHYMRU**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF CHILDREN IN WALES - PLANT YNG NGHYMRU**

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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 Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
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	1,262,233
Investments	5	13,051	-	13,051	12,515	12,515
<b>Total income</b>		<b>255,797</b>	<b>1,089,173</b>	<b>1,344,970</b>	<b>308,758</b>	<b>1,275,845</b>
<b>Expenditure on:</b>						
Charitable activities	6	191,541	1,121,828	1,313,369	401,318	1,348,522
<b>Net gains/(losses) on investments</b>	<b>11</b>	<b>19,415</b>	<b>-</b>	<b>19,415</b>	<b>59,125</b>	<b>59,125</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>83,671</b>	<b>(32,655)</b>	<b>51,016</b>	<b>(33,435)</b>	<b>(13,552)</b>
Gross transfers between funds		17,094	(17,094)	-	-	-
<b>Net incoming/(outgoing) resources</b>		<b>100,765</b>	<b>(49,749)</b>	<b>51,016</b>	<b>(33,435)</b>	<b>(13,552)</b>
<b>Other recognised gains and losses</b>						
Actuarial gain/(loss) on defined benefit pension schemes		803,000	-	803,000	(666,000)	(666,000)
<b>Net movement in funds</b>		<b>903,765</b>	<b>(49,749)</b>	<b>854,016</b>	<b>(699,435)</b>	<b>(679,552)</b>
Fund balances at 1 April 2021		(1,364,539)	170,294	(1,194,245)	(665,104)	(514,693)
<b>Fund balances at 31 March 2022</b>		<b>(460,774)</b>	<b>120,545</b>	<b>(340,229)</b>	<b>170,294</b>	<b>(1,194,245)</b>

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 NGHYNMRU

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		10,042		5,225
Investments	13		401,237		384,503
			<u>411,279</u>		<u>389,728</u>
<b>Current assets</b>					
Debtors	15	113,608		120,276	
Cash at bank and in hand		287,272		275,563	
		<u>400,880</u>		<u>395,839</u>	
<b>Creditors: amounts falling due within one year</b>	16	(98,777)		(117,754)	
Net current assets			302,103		278,085
<b>Total assets less current liabilities</b>			713,382		667,813
<b>Creditors: amounts falling due after more than one year</b>	18		(25,611)		(31,058)
<b>Provisions for liabilities</b>			(1,028,000)		(1,831,000)
<b>Net liabilities</b>			<u>(340,229)</u>		<u>(1,194,245)</u>
<b>Income funds</b>					
Restricted funds	21		120,545		170,294
<u>Unrestricted funds</u>					
General unrestricted funds		567,226		466,461	
Pension reserve		(1,028,000)		(1,831,000)	
			<u>(460,774)</u>		<u>(1,364,539)</u>
			<u>(340,229)</u>		<u>(1,194,245)</u>

## CHILDREN IN WALES - PLANT YNG NGHYNMRU

### BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2022**

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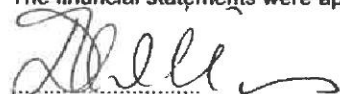
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 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 NGHYMURU

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	27		4,810		(31,746)
<b>Investing activities</b>					
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	
<b>Net cash generated from investing activities</b>			7,739		10,266
<b>Financing activities</b>					
Proceeds from borrowings		-		31,058	
Repayment of borrowings		(840)		-	
<b>Net cash (used in)/generated from financing activities</b>			(840)		31,058
<b>Net increase in cash and cash equivalents</b>			11,709		9,578
Cash and cash equivalents at beginning of year			275,563		265,985
<b>Cash and cash equivalents at end of year</b>			287,272		275,563

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>1,313,484</u>	<u>1,262,233</u>
Analysis by fund		
Unrestricted funds	224,311	295,146
Restricted funds	<u>1,089,173</u>	<u>967,087</u>
	<u>1,313,484</u>	<u>1,262,233</u>
<b>For the year ended 31 March 2021</b>		
Unrestricted funds	295,146	
Restricted funds	<u>967,087</u>	
	<u>1,262,233</u>	

### 5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from listed investments	<u>13,051</u>	<u>12,515</u>

# CHILDREN IN WALES - PLANT YNG NGHYNMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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



# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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).

# CHILDREN IN WALES - PLANT YNG NGHYNMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Employees	26	26
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
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

# CHILDREN IN WALES - PLANT YNG NGHYMURU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

	Office equipment £	Furniture £	Computers £	Total £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Cost or valuation</b>			
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
<b>Carrying amount</b>			
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 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	399,390	382,147

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	86,563	32,791
Other debtors	7,666	69,454
Prepayments and accrued income	19,379	18,031
	<u>113,608</u>	<u>120,276</u>

### 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
		<u>98,777</u>	<u>117,754</u>

### 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)
	<u>12,347</u>	<u>1,617</u>

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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)

# CHILDREN IN WALES - PLANT YNG NGHYNMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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:

	Balance at 1 April 2020 £	Movement in funds		Balance at 1 April 2021 £	Movement in funds		Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £				
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



# CHILDREN IN WALES - PLANT YNG NGHYNMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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)
Provisions and pensions	(1,028,000)	-	(1,028,000)	(1,831,000)	-	(1,831,000)
	<u>(460,774)</u>	<u>120,545</u>	<u>(340,229)</u>	<u>(1,364,539)</u>	<u>170,294</u>	<u>(1,194,245)</u>

### 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
	<u>382,007</u>	<u>408,018</u>

### 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.

# CHILDREN IN WALES - PLANT YNG NGHYNMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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)
	<b>Cash generated from/(absorbed by) operations</b>	<b>4,810</b>	<b>(31,746)</b>

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 Nichol 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 Nichol 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 Nichol 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.

# CHILDREN IN WALES - PLANT YNG NGHYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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	<u>1,567,883</u>	<u>1,442,597</u>