

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**

**FOR**

**CHILDREN IN WALES - PLANT YNG NGHYMRU**

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**CHILDREN IN WALES - PLANT YNG NGHYMRU**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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

REPORT OF THE TRUSTEES  
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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

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

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

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

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

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

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

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

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

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

- Working with stakeholders, we began to develop our new Strategic Plan, to follow our Vision and Mission Statements in enhancing the organisation's collective sense of purpose.
- We co-produced a shared set of organisational values, to further strengthen our organisational cohesion and allow us to clearly set out what it is that defines us.

## CHILDREN IN WALES - PLANT YNG NGHYNRU

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**ACHIEVEMENTS AND PERFORMANCE**

**Achievements and performance**

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

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

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

**Objective met through :**

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

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

Examples include:

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

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

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

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

**Events for young people:**

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



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

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

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

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

**Objective met through:**

Events and training sessions 2024-2025

A number of in-person, online and hybrid events and training sessions was held during the year for the children and families' workforce and other stakeholders. These events included:

- 'The Rights to Childhood' event focusing on the First 1000 days and Adverse Childhood Experiences with the Minister for Children and Social Care. Over 100 participants signed up for the event.
- The 'Rights of the Child' 4 Nations conference, organised in collaboration with colleagues from across the UK.
- The 'Parents Voice across the Four Nations' webinar to mark Parenting Week was attended by 74 participants.
- An animation was published online to launch the findings of the annual Child and Family Poverty Survey Findings Report with resources widely distributed afterwards.
- 12 training sessions on 'Children's Rights & Participation', with four of each aimed at those working with early years groups, children and for organisations working with young people.

**Briefing services**

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

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

**Social media**

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

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

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

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

**Information Support**

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

**Children in Wales and 'Young Wales' websites**

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



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

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

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

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

**Publications**

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

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

**Public information**

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

Each magazine is themed and combines information about policy development, research and contributions from member organisations. Four editions of the Children in Wales members' magazine were published, including:

Spring - Centering children's rights at a time of change

Summer - The right to the "best start in life"

Autumn - Empowering parents and caregivers - bridging the gaps in family support

Winter - Mental Health, wellbeing and resilience

**Influencing and Advocacy**

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

Notable thematic activities during the year included:

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

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

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

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

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

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

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

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

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

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

**The Media and interviews/articles**

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

**Children in Wales Annual Impact Report**

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

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

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

**Objective met through:**

**Consultation Responses**

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

Notable responses were submitted to the following

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

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**Provide information and liaison for the TSPC and associated Ministerial meetings**

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

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

**Policy Council**

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

**Forums, Networks and Groups**

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

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

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

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

**Representation on Welsh Government Groups**

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



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

**Non Welsh Government groups**

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

**Other Funded Project Work**

During the year, Children in Wales was also involved in the following funded project work:

**- Social Care Third Sector Grant**

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

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

**- Young Carers**

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

**- Independent Review Mechanism**

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

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

**- Getting Ready Project**

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

**- Parent's Connect Wales**

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

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

Funded by WCVA, the original grant was for a period of 18 months starting in October 2023. However, the work was recognised as a positive area of learning and a continuation funding for a further 12 months was agreed. The FAW originally focused on sharing the expertise of Children in Wales as leaders in both children's rights and participation. The FAW key staff and received participation and rights training and the Children in Wales approach to youth engagement has been well embedded within the FAW. Some key areas of significance include:

- a change of culture within FAW and seeing the benefits of truly involving young people within the organisation.
- communication mechanisms between the strategic council leads and the national youth council have greatly improved
- young people involved in recruitment of the new cohort of youth council members
- young people co-producing and developing a new induction and recruitment process
- young people invited to be involved in recruitment of FAW staff where appropriate
- young people leading and planning the national youth conferences (south & north Wales) for the first time
- development of a guide and checklist for FAW staff to help ensure a participatory/rights approach to their youth engagement.

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

**- Peer Research & Climate Change**

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

**- Support for Welsh Members of the UK Youth Parliament, funded by the National Youth Agency**

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

**- 'Votopia' project to promote children and young people's understanding of the democratic process in Bridgend County Borough Council area, funded through the Shared Prosperity Fund.**

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

**- The PISA project, commissioned and funded by Welsh Government.**

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

**Further funded projects included:**

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



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

**Membership**

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

This year, our members have been able to be involved in our work through:

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

**Development and delivery of training and consultancy**

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

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

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

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

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

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

**FINANCIAL REVIEW**

**Financial position**

**Fundraising**

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

**Principal Funding Sources**

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

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

**Reserves statement**

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

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

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

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

**Investment policy**

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

**FUTURE PLANS**

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

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

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

- We will launch a new, revitalised membership offer, with a wider range of benefits, offering brilliant value, providing opportunities for shared impact and enhancing the sense of being part of a vibrant community
- We will increase opportunities for participation and engage with more children and young people, including from diverse and seldom-heard backgrounds, directly and in conjunction with members, ensuring that our participation methods are of a high standard.
- We will co-ordinate a coherent manifesto for children, representing views across our membership, ahead of the Senedd elections in 2026

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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

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

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

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

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

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

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

Functions of the Trustee Board include:

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

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

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

**Trustee induction and training**

New trustees receive an induction pack containing the following enclosures:

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

**Children in Wales Background Information**

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



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

**Organisational structure**

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

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

**Relationships with related parties**

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

**Risk management**

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

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

1. A Strategic & Financial Risk because the Charity's main funding is drawn from restricted project grants from Welsh Government rather than as core or unrestricted funds. This could potentially lead to deflection from the basis upon which the organisation was formed and offers a challenge to its neutral umbrella representation function. A reduction in grant funding could lead to reduction in work with a consequent reduction in size of the charity. To mitigate this, staff and trustees are advocating to funders the need for core funding to exercise the national umbrella representational function and also developing an income generation strategy to diversify funding. The organisational strategic direction is regularly reviewed with project partners and clear messages are communicated to members and wider stakeholders. Investment in ensuring that relationships with Welsh Government remain constructive and that CiW's impact is clearly and regularly demonstrated is a management priority, both in terms of achieving our mission, but also in mitigating this risk.
2. An Operational Risk in relation to safeguarding as the organisation increases its face-to-face direct work with children and young people. This risk is mitigated through intensive staff training, the appointment of three Designated Safeguarding Leads who meet quarterly with Trustees to review the organisation's protocols, processes, risk assessments and internal safeguarding audit.
3. A Strategic Risk in relation to the organisation meeting its objectives. This risk is mitigated through the development of a five-year strategy for the organisation launched this year, linked to the organisation's vision, mission and values. The associated development of linked objectives for all staff will continue to mitigate against this risk during 2025/26.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
2805996 (Wales)

**Registered Charity number**  
1020313

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

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

**Trustees**

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

**Company Secretary**

H D P Russell

**Auditors**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Children in Wales - Plant Yng Nghymru for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

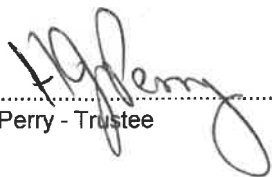
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

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

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

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025



H Perry - Trustee

H. M. Jones Chair



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

### Opinion

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

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

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

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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

**Responsibilities of trustees**

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

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

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

### **Our responsibilities for the audit of the financial statements**

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

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

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

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

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

### **Identifying and assessing potential risks related to irregularities.**

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

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

### **Audit response to risks identified**

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

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

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

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

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

**Use of our report**

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

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

Date: .....

CHILDREN IN WALES - PLANT YNG NGHYMURU

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

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

The notes form part of these financial statements

CHILDREN IN WALES - PLANT YNG NGHYMRU

**BALANCE SHEET**  
**31 MARCH 2025**

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

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

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

.....  
H Perry - Trustee

The notes form part of these financial statements

CHILDREN IN WALES - PLANT YNG NGHYMURU

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2025

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

The notes form part of these financial statements



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

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

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

## 2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

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

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

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

**Going Concern**

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

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

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

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

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

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

**Income**

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

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

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

Investment income is included when receivable.

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

**Expenditure**

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

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

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

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

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

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

**Charitable funds**

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

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

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

**Tangible fixed assets**

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

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

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

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

**Taxation**

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

**Fund accounting**

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

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

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

**Debtors**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

**Cash at bank and in hand**

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

**Creditors and provisions**

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

**Financial instruments**

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

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

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

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Impairment of financial assets**

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

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

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

**Derecognition of financial assets**

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

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES - continued****Derecognition of financial liabilities**

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

**Custodian Funds**

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

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	<u>3,080</u>	<u>8,100</u>

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Other Income	<u>6,350</u>	<u>316,084</u>

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

**4. INVESTMENT INCOME**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

**CHILDREN IN WALES - PLANT YNG NGHYMURU**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

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

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

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

**6. CHARITABLE ACTIVITIES COSTS**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

## 7. GRANTS PAYABLE

	2025	2024
	£	£
Better connected CYP & w/force	-	1,467
Influencing practice & development through representation & Consultation	-	1,492
Better informed CYP & w/force	-	2,158
Membership & Support Services	-	213
	<u>-</u>	<u>5,330</u>
The total grants paid to institutions during the year was as follows:		
	2025	2024
	£	£
Grants	<u>-</u>	<u>5,330</u>

## 8. SUPPORT COSTS

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

## 9. NET INCOME/(EXPENDITURE)

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

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

## 10. TRUSTEES' REMUNERATION AND BENEFITS

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

## Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	<u>291</u>	<u>23</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

## 11. STAFF COSTS

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

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

	2025	2024
Employees	<u>36</u>	<u>30</u>

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

	2025	2024
£60,001 - £70,000	1	-
£70,001 - £80,000	1	-
	<u>2</u>	<u>-</u>

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

## 12. TANGIBLE FIXED ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

## 13. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

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

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

CHILDREN IN WALES - PLANT YNG NGHYMURU

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

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

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

17. LOANS

An analysis of the maturity of loans is given below:

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

18. LEASING AGREEMENTS

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

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

19. MOVEMENT IN FUNDS

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

CHILDREN IN WALES - PLANT YNG NGHYNMRU

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

19. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

CHILDREN IN WALES - PLANT YNG NGHYNRU

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

19. MOVEMENT IN FUNDS - continued

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

## 19. MOVEMENT IN FUNDS - continued

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

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

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 officer is to be recruited to work directly with schools for training and support.

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

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

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

**Implementation of Strategic Plan**

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

## 20. RELATED PARTY DISCLOSURES

The charity and Voices From Care Cymru have common trustees.

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

There were no other related party transactions to disclose.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**21. CUSTODIAN FUNDS - EDWARD NICHOLL TRUST**

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

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

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

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

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

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

**22. LIABILITY OF TRUSTEES**

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

**CHILDREN IN WALES - PLANT YNG NGHYMRU**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

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CHILDREN IN WALES - PLANT YNG NGHYNMRU

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

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

This page does not form part of the statutory financial statements

